



Northern Cape  
Department of Education



# ANNUAL REPORT

## 2024/25

"A transformative and inclusive education system that accelerates the Northern Cape's journey towards becoming a modern, growing, and successful Province."



# **Northern Cape Department of Education**

# **VOTE NO. 4**

# **2024/25**

# **ANNUAL REPORT**

**PR 367/2025**

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## PART A: GENERAL INFORMATION

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## 1. DEPARTMENT GENERAL INFORMATION

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## 2. LIST OF ABBREVIATIONS/ACRONYMS

ABET: Adult Basic Education and Training	NCS: National Curriculum Statement
ACE: Advanced Certificate in Education	NPDE : National Professional Diploma in Education
ANA: Annual National Assessment	NEPA: National Education Policy Act
ASIDI: Accelerated School Infrastructure Development Initiative	NGO: Non-Governmental Organisation
CEM: Council of Education Ministers	NQF: National Qualifications Framework
CEMIS: Central Education Management Information System	NSC: National Senior Certificate
DHET: Department of Higher Education and Training	NSNP: National School Nutrition Programme
DTSL: Department of Transport, Safety and Liaison	OHSA: Occupational Health and Safety Act
DBE: Department of Basic Education	PFMA: Public Finance Management Act
ECD: Early Childhood Development	PILIR: Policy on Incapacity Leave and Ill-Health Retirement
ETDP: Education, Training and Development Practices	PPP: Public-Private Partnership
EE: Employment Equity	RCL: Representative Council of Learners
EIG: Education Infrastructure Grant	SAASTA: South African Agency for Science and Technology Advancement
EMIS: Education Management Information System	SACE: South African Council for Educators
EPP: Education Provisioning Plan	SAFE: Sanitation Appropriate For Education
EPWP: Expanded Public Works Programme	SAQA: South African Qualifications Authority
EWP: Employee Wellness Programme	SASA: South African Schools' Act
FET: Further Education and Training	SA-SAMS: South African School Administration and Management System
GET: General Education and Training	SAPS: South African Police Services
ICT: Information and Communication Technology	SETA: Sector Education and Training Authority
IMGD: Institutional Management and Governance Development	SGB: School Governing Body
IQMS: Integrated Quality Management System	SITA: State Information Technology Agency
LOLT: Language of Learning and Teaching	SMT: School Management Team
LSEN: Learners with Special Education Needs	SNE: Special Needs Education
LTSM: Learning and Teaching Support Materials	SOI: Standardised Output Indicator
MST: Mathematics, Science and Technology	SPMDS: Staff Performance Management and Development System
MEO: Multiple Examination Opportunity	WSE: Whole-School Evaluation
MTEF: Medium-Term Expenditure Framework	GEC: General Education Certificate

### 3. FOREWORD BY THE MEC

It is with both a deep sense of responsibility and pride that I present the Annual Report of the Northern Cape Department of Education for the 2024/2025 financial year. This report reflects not only our performance and outcomes, but also our unwavering commitment to the children and youth of our Province, even under the most challenging of circumstances.

The 2024/2025 financial year was marked by significant fiscal constraints, including a budget reduction of R232 million at the start of the year, followed by an in-year cut of R60 million. In addition, the wage adjustment for public servants, amounting to an estimated R295 million, was not matched by additional funding. This resulted in a combined funding gap of nearly R600 million – a shortfall that placed considerable strain on our ability to fulfil our mandate.

Despite these challenges, we remained resolute in our mission to ensure access to quality education for every learner in the Northern Cape. Through careful reprioritisation, strategic partnerships, and continuous engagement with the Provincial Treasury and the Office of the Premier, the Department was able to maintain stability in the sector and safeguard key programmes critical to the delivery of education.

I am proud to report that, even in the face of financial adversity, we made tangible progress in improving learner outcomes, strengthening school functionality, and supporting our educators. We continued to invest in curriculum delivery, school infrastructure, learner support, and teacher development—each of which plays a vital role in the long-term success of our education system.

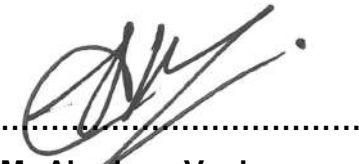
The achievements captured in this report are a testament to the resilience, dedication, and collective effort of our officials, school leadership, teachers, parents, and learners. Their commitment has ensured that education in the Northern Cape remains a beacon of hope and transformation.

As we look ahead to the 2025 academic year and beyond, we do so with a clear understanding of the work that lies ahead. Our priorities remain rooted in equity, access, and excellence. We are determined to strengthen our financial position, deepen stakeholder collaboration, and accelerate our efforts to provide quality public education for all.





In conclusion, I extend my sincere appreciation to all those who have contributed to the Department's work during this difficult yet rewarding year. Together, we are shaping a better future for the Northern Cape through education.

A handwritten signature in black ink, appearing to read 'AV', is positioned above a horizontal dotted line.

**Mr Abraham Vosloo**

**MEMBER OF THE EXECUTIVE COUNCIL**

**NORTHERN CAPE DEPARTMENT OF EDUCATION**

**31 July 2025**

#### 4. REPORT OF THE ACCOUNTING OFFICER

The 2024/25 Annual Report seeks to outline the highlights, achievements and challenges of the financial year.

This report of the Accounting officer presents to stakeholders the annual account on the operations and financial results for the year under review. It also serves as a report card of what the Accounting officer and the management of the Department are presenting to stakeholders for the year under review.

For the 2024/25 Financial Year, the Department received an unqualified audit opinion with emphasis of matter. Oversight structures, such as the Audit Committee, Provincial Treasury, Portfolio Committee and the Standing Committee on Public Accounts (SCOPA) receive quarterly reports on the progress on the audit action plan. We are confident that with the plan, the audit findings will be adequately addressed to prevent a regression in 2024/25.



##### ➤ Overview of the operations of the Department:

#### EARLY CHILDHOOD DEVELOPMENT

The Basic Education's Medium Term Development Plan enjoins the country to develop and implement a clear and measurable plan to achieve universal access to Early Childhood Development (ECD). Presently, Pre-Grade R (0 - 5 Years) is being provided mainly through community based centres and playgroups, referred to as ECD programmes. During the year under review 320 ECD Centres were registered with a capacity for 20,508 children of which 12,177 children were funded. The aim is to increase these substantially over the 2024-2029 Medium Term Development Plan (MTDP) period. The Bana Pele Mass Registration Drive is aimed at simplifying the registration process of ECD programmes. This will enable more ECD programmes to be monitored and give them access to the ECD subsidy intended to support the most vulnerable children in low income communities.

Provision of Grade R model is through: School Based (Public Ordinary and Independent Schools) and Community Based Centers. Early Childhood Development (ECD) is one of the Northern Cape Department of Education's priorities and therefore we will continue to professionally develop Grade R practitioners and assist them in improving their qualifications in order to improve quality in Pre-Grade R and Grade R. In 2024 there were 364 public ordinary schools that offer Grade R with a total of 20,261 learners.

#### INFRASTRUCTURE DELIVERY

To address overcrowding and spatial constraints, the Department delivered a total of 45 new classrooms, comprising both brick-and-mortar structures and mobile units, at high-priority schools.

- Kimberley Academy School: A flagship new facility delivered during this period, comprising:
  - 25 classrooms
  - A double Grade R classroom
  - Specialised learning facilities including:
    - Media Centre
    - Science Laboratory

- Computer Room-
  - Nutrition Centre
  - Fully equipped School Hall
- 20 Mobile Classrooms deployed to alleviate overcrowding at the following schools: Bongani Primary School, Barkly Wes Primêre Skool, Bongani Secondary School, Grange Primêre Skool, Emmanuel Secondary School, Floors High School, Thabane High School, Aggeneys Laerskool, Petrusville High School, Phakamisani High School

### **MOTHER TONGUE BASED BILINGUAL EDUCATION (MTBBE)**

One of the Basic Education Sector's priorities is Foundations for Learning. Through this priority, government seeks to promote the use of indigenous languages as Language of Teaching and Learning beyond the Foundation Phase (Grades R - 3).

The Northern Cape Department of Education has already identified 175 schools where the Language of Learning and Teaching (LoLT) in Foundation Phase is Setswana or IsiXhosa for the implementation of MTBBE in the teaching of Mathematics and Natural Science in Grade 4. The Department of Education conducted a massive advocacy programme in 2024 to ensure that both the IsiXhosa and Setswana MTBBE becomes a reality within the Province.

### **GENERAL EDUCATION CERTIFICATE (GEC)**

The General Education Certificate (GEC) was first piloted in 2022 with only 25 schools offering Grade 9. The total of schools participating in GEC increased to 93 in 2023. In 2024, a total of 193 schools were part of the GEC.

In 2025, all schools offering Grade 9 (209) will participate in GEC. The GEC is implemented in selected subjects listed below. Curriculum tests were administered according to a national timetable in these subjects:

- Home Languages: Afrikaans, English, IsiXhosa, Sesotho and Setswana
- First Additional Languages: Afrikaans, English, IsiXhosa, Sesotho and Setswana
- Economic and Management Sciences
- Mathematics
- Natural Sciences

### **REVIEW OF THE ORGANISATIONAL STRUCTURE**

The Northern Cape Department of Education (NCDoE) is currently in the process of finalizing its proposed organizational structure. The key direction from the DPSA was to identify and eliminate all unfunded vacant posts to ensure the structure aligns with the Department's available budget before concurrence could be granted. In response, the NCDoE undertook an extensive analysis, review, and re-costing of its proposed posts. This revision ensures that the organizational structure is more closely aligned with the available budget. To bring the structure in line with the budget the number of posts was reduced from 2,219 to 1,134.

Extensive consultation processes were undertaken with all programme managers including all five districts. While this alignment addresses financial constraints, it may impact the Department's ability to fully meet its service delivery objectives and statutory mandates, potentially affecting service delivery outcomes. This has necessitated the Department to revisit its Service Delivery Model.

The Department however remains committed to optimizing its operations within the available budget while continuing to work towards meeting its educational mandates.

## ACHIEVEMENTS FOR THE 2024/25 FINANCIAL YEAR

- The Province achieved an 84.2% pass rate in the 2024 National Senior Certificate examinations and increase of 8.4% from the 75.8% NSC performance in 2023. All districts performed above 80% in the 2024N SC examinations.
- 364 of the 402 schools offering Grade 1, offered Grade R. This translates into 91% of schools offering Grade 1 have Grade R classes.
- During the year under review 269,021 learners benefitted from the National School Nutrition Programme at 502 public schools. The NSNP aims to provide nutritious meals to all Quintile 1-3 schools as well as selected Quintile 4 and 5 accommodating learners from disadvantaged communities.
- In 2024, 27,009 learners benefitted from the Learner Transport with 355 learners benefitting from Public Special Schools.

### ➤ Overview of the financial results of the department:

#### ➤ Departmental receipts

Departmental Receipts	2024/2025			2023/2024		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	6 832	7 363	(531)	6 538	7 002	(464)
Transfers received	-	-	-	-	-	-
Fines, penalties and forfeits	71	272	(201)	68	168	(100)
Interest, dividends and rent on land	-	-	-	-	302	(302)
Sale of capital assets	-	-	-	-	20	(20)
Financial transactions in assets and liabilities	1 149	4 475	(3 326)	1 100	1 360	(260)
<b>Total</b>	<b>8 052</b>	<b>12 110</b>	<b>(4 058)</b>	<b>7 706</b>	<b>8 852</b>	<b>(1 146)</b>

The Department of Education is not a revenue generating Department. The main source of Departmental receipts under sale of goods and services other than capital assets are for commission earned on insurance and garnishee deductions, rental from state-owned dwellings and the re-issuing of matric certificates. Other sources of revenue under the same item are examination and re-marking fees, sale of tender documents and parking.

For the 2024/25 financial year, the Department over collected on its estimated receipts by 4.058 million largely due to over collection on sale of goods and services other than capital assets, fines, penalties and forfeits and financial transaction in assets and liabilities.

Fines, penalties and forfeits revenue is deductions from officials' salaries for labour relations issues.

Revenue reflected under financial transactions in assets and liabilities relates to receipts from prior years.

The only tariff charged to the public is for requests to re-issue matric certificates, which is payable to UMALUSI.

➤ **Programme Expenditure**

Programme	2024/2025			2023/2024		
	Final	Actual	(Over)/Under	Final	Actual	(Over)/Under
	Appropriation	Expenditure	Expenditure	Appropriation	Expenditure	Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
1. Administration	769 514	763 397	6 117	864 664	864 664	-
2. Public Ordinary School Education	6 135 259	6 391 751	(256 492)	6 356 351	6 356 271	80
3. Independent School Subsidy	10 717	9 581	1 136	11 491	11 491	-
4. Public Special School Education	196 852	202 935	(6 083)	195 515	195 515	-
5. Early Childhood Development	218 219	231 788	(13 569)	192 611	192 611	-
6. Infrastructure Development	716 303	716 303	-	636 502	636 502	-
7. Examination And Education Related Services	155 680	155 603	77	352 156	352 156	-
<b>Total</b>	<b>8 202 544</b>	<b>8 471 358</b>	<b>(268 814)</b>	<b>8 609 290</b>	<b>8 609 210</b>	<b>80</b>

The Department recorded an over expenditure of R268.814 million or spent 103.3% of its final appropriation of R8.202 billion as at the end of the 2024/25 financial year.

Programme 1: Administration recorded an under expenditure of R6.117 million or spent 99.2% of its final appropriation of R769.514 million.

Programme 2: Public Ordinary School Education recorded an over expenditure of R256.492 million or spent 104.2% of the Programme's final appropriation of R6.135 billion.

Programme 3: Independent School Subsidy recorded an under expenditure of R1.136 million or spent 89.4% of its final appropriation of R10.717 million.

Programme 4: Public Special School Education recorded an over expenditure of R6.083 million or spent 103.1% of its final appropriation of R196.852 million.

Programme 5: Early Childhood Development recorded an over expenditure of R13,569 million or spent 106.2% of its final appropriation of R218.219 million.

Programme 6: Infrastructure Development spent 100% of its final appropriation of R716.303 million.

Programme 7: Examination and Education Related Services recorded a minimal over expenditure of R77,000 or spent 100.0% of its final appropriation of R155,680 million.

➤ **Virements/roll overs**

Virements have been effected in terms of Section 43 of the Public Finance Management Act, 1999 and is reflected in table below:

Programme Name		Adjusted Appropriation R'000	Shifting of Funds R'000	Virements R'000	Final Appropriation R'000
<b>1</b>	<b>Administration</b>				
	Current payments	766 187	-	(54 901)	711 286
	Transfers and subsidies	4 331	-	10 535	14 866
	Payments for capital assets	48 120	-	(4 758)	43 362
	<b>Total for Programme 1</b>	<b>818 638</b>	<b>-</b>	<b>(49 124)</b>	<b>769 514</b>
<b>2</b>	<b>Public Ordinary School Education</b>				
	Current payments	5 424 544	-	214 258	5 638 802
	Transfers and subsidies	657 809	-	(163 096)	494 713
	Payments for capital assets	227	-	1 517	1 744
	<b>Total for Programme 2</b>	<b>6 082 580</b>	<b>-</b>	<b>52 679</b>	<b>6 135 259</b>
<b>3</b>	<b>Independent School Subsidy</b>				
	Current payments	-	-	-	-
	Transfers and subsidies	11 617		(900)	10 717
	Payments for capital assets	-		-	-
	<b>Total for Programme 3</b>	<b>11 617</b>	<b>-</b>	<b>(900)</b>	<b>10 717</b>
<b>4</b>	<b>Public Special School Education</b>				
	Current payments	180 312	-	(3 368)	176 944
	Transfers and subsidies	17 968	-	1 314	19 282
	Payments for capital assets	626	-	-	626
	<b>Total for Programme 4</b>	<b>198 906</b>	<b>-</b>	<b>(2 054)</b>	<b>196 852</b>
<b>5</b>	<b>Early Childhood Development</b>				
	Current payments	132 962	-	(4 261)	128 701
	Transfers and subsidies	81 623	-	4 539	86 162
	Payments for capital assets	115	-	3 241	3 356
	<b>Total for Programme 5</b>	<b>214 700</b>	<b>-</b>	<b>3 519</b>	<b>218 219</b>
<b>6</b>	<b>Infrastructure Development</b>				
	Current payments	195 733	-	-	195 733
	Transfers and subsidies	-	-	-	-
	Payments for capital assets	520 570	-	-	520 570
	<b>Total for Programme 6</b>	<b>716 303</b>	<b>-</b>	<b>-</b>	<b>716 303</b>
<b>7</b>	<b>Examination and Education related Services</b>				
	Current payments	143 746	-	5 657	149 403
	Transfers and subsidies	15 361	-	(9 777)	5 584
	Payments for capital assets	693	-	-	693
	<b>Total for Programme 7</b>	<b>159 800</b>	<b>-</b>	<b>(4 120)</b>	<b>155 680</b>
	<b>TOTAL</b>	<b>8 202 544</b>	<b>-</b>	<b>-</b>	<b>8 202 544</b>

Virements are approved by the Accounting Officer within the 8% threshold on the appropriation. The virements were mainly done to offset the over expenditure incurred on Goods and Services due to accruals from the prior year.

➤ **Unauthorised, Irregular, Fruitless and Wasteful Expenditure**

2024/25 Expenditure	Amount R'000
Unauthorised Expenditure	276 144
Irregular Expenditure	634 746
Fruitless and Wasteful Expenditure	307

Unauthorised expenditure incurred was largely due to:

- Over expenditure on Compensation of Employees due to the non-funding of the improvement of Conditions of Service for 2024/25.

Irregular expenditure was largely due to:

- Infrastructure implementing agents not following procurement prescripts for infrastructure capital projects
- Learner transport contracts which was carried over from Department of Transport, Safety and Liaison
- Non-compliance with SCM prescripts

Fruitless and wasteful expenditure was as a result of:

- Interest paid on overdue accounts.
- Pension fund penalties on late payment of contributions.

➤ **Strategic focus over the short to medium term period**

The priorities of the Basic Education Sector for the 7<sup>th</sup> Administration includes, among others, the following:

- Acceleration of Mass Registration for all Early Childhood Development (ECD) Programmes leading to compliance with existing policies and legislation as well as improving access and quality of ECD Programmes.
- Acceleration of the Implementation of the Language in Education policy to make education fully accessible to all citizens throughout all grades and use Mother-tongue based Bilingual Education approach towards realizing this constitutional obligation leading to improved learning outcomes.
- Improved school Health Promotion; Social Cohesion; and performance in access and quality as one of the 6 Social justice principles to lay a solid foundation contributing to reducing unemployment rate and lack of skills to stimulate economic growth.
- Providing National leadership of Provincial efforts for Curriculum, Recovery, strengthening, Skills and Competencies for a Changing World contributing to an inclusive economic growth for an inclusive society.
- Urgently address School Safety; for both learners and staff to provide a conducive environment for learning and teaching as well as Infrastructure backlog; capacity and data credibility as well as learner transport to enhance access to the provision of quality basic education.

➤ **Public Private Partnerships**

The Department did not enter into any Public Private Partnerships for the year under review.

➤ **Discontinued activities / activities to be discontinued**

No discontinued activities for the year under review.

➤ **New or proposed activities**

No new activities have been identified.

➤ **Supply Chain Management**

- No unsolicited bids were received for the year under review.
- SCM processes of the Department are documented which, if fully complied with, would not result in irregular expenditure being incurred.
- Outsourcing of infrastructure projects to infrastructure implementing agents do not always follow SCM procedures which results in irregular expenditure for the Department. A revised Service Level Agreement was entered into with infrastructure implementing agents which included departmental officials serving on the bid committees of the implementing agents.

➤ **Gifts and Donations received in kind from non-related parties**

No gifts or donations were received in kind by the Department from non-related parties.

➤ **Exemptions and deviations received from the National Treasury**

No exemptions from the PFMA, Treasury Regulations or deviation from financial reporting requirements were received from National Treasury for the year under review.

➤ **Events after the reporting date**

There were no significant events which happened after the reporting date.

➤ **Other**

No other material fact or circumstances that will have an effect on the understanding of the financial state of affairs which is not addressed elsewhere in this report have been identified.

➤ **Approval and sign off**

The Annual Financial Statements for the year ending 31 March 2025 as set out on pages 192 - 271 have been approved by the Accounting Officer.



Dr MI Ishmail  
**ACCOUNTING OFFICER (ACTING)**  
**NORTHERN CAPE DEPARTMENT OF EDUCATION**  
**31 July 2025**



**5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT**

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

All information and amounts disclosed throughout the annual report are consistent.

The annual report is complete, accurate and is free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part F) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.

The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2025.

Yours faithfully



.....  
**Dr MI Ishmail**  
**ACCOUNTING OFFICER (ACTING)**  
**NOERTHEN CAPE DEPARTMENT OF EDUCATION**

**31 July 2025**

## 6. STRATEGIC OVERVIEW

### 6.1. Vision

A modernised and thriving education system.

### 6.2. Mission

Building the elements of, capacity for and momentum towards a Modern, Growing and Successful Education System in the Northern Cape.

### 6.3. Values

Values	Brief Explanatory notes
Transparency	Ensure access to information in line with all relevant legislation
Excellence	Striving towards outstanding standards of performance at all levels of delivery
Accountability	Remaining answerable to the public and oversight structures on the Northern Cape
Caring	Showing compassion for all our clients
Honesty	Displaying irreproachable levels of truthfulness
Integrity	Exceptional levels of honour
Needs-driven	Being finely attuned to the needs of our clients
Goal-directed	In pursuance of long-term plans of the country

## 7. LEGISLATIVE AND OTHER MANDATES

### THE CONSTITUTION OF THE REPUBLIC OF SOUTH AFRICA ACT, 1996 (ACT NO. 108 OF 1996)

Education rights are contained in section 29 of the South African Constitution. In terms of section 29 everyone has the right to a basic education; which the state, through reasonable measures, must make available and accessible. These rights place a duty on the Department to respect an individual's right to education. It also imposes a positive obligation on the Department to promote and provide education by putting in place and maintaining an education system that is responsive to the needs of the country.

Since 1994, a number of policies have been implemented and legislation promulgated to create a framework for transformation and the provision of quality public education and training. The following are some of the key policies and legislation:

### THE NATIONAL EDUCATION POLICY ACT, 1996 (ACT NO. 27 OF 1996)

The act brought into law the policies, and legislative and monitoring responsibilities of the Minister of Education, as well as the formal relations between national and provincial authorities. It laid the foundation for the establishment of the Council of Education Ministers (CEM), as well as the Heads of Education Departments Committee (HEDCOM), as intergovernmental forums that would collaborate in the development of a new education system. It provided for the formulation of national policy in general, technical and vocational education for curriculum, assessment, language and quality assurance.

#### **THE SOUTH AFRICAN SCHOOLS ACT, 1996 (ACT NO. 84 OF 1996)**

This act ensured that all learners have access to quality education without discrimination and makes schooling compulsory for children aged seven to 15. It provides for two types of schools namely independent and public schools. The provision in the Act for democratic school governance, through school-governing bodies (SGBs), has been implemented in public schools countrywide. The school-funding norms, outlined in SASA of 1996, prioritise redress and target poverty regarding the allocation of funds for the public-schooling system.

#### **THE EMPLOYMENT OF EDUCATORS ACT, 1998 (ACT NO. 76 OF 1998)**

The act regulates the professional, moral and ethical responsibilities of educators, as well as teachers' competency requirements. The Act and the South African Council for Educators (SACE) South African Council of Educators Act no.31 of 2000.

This act brings to life SACE, which is a professional council that aims to enhance the status of the teaching profession, and to promote development of educators and their professional conduct.

#### **THE PUBLIC SERVICE ACT, 1994 (NO. 103 OF 1994)**

To provide for the organization and administration of the public service of the Republic, the regulation of the conditions of employment, terms of office, discipline, retirement and discharge of members of the public service, and matters connected therewith.

#### **THE SOUTH AFRICAN QUALIFICATIONS AUTHORITY ACT, 1995 (ACT NO. 58 OF 1995)**

The act provides for the development and implementation of a National Qualifications Framework and for this purpose to establish the South African Qualifications Authority; which is responsible for establishing and maintaining quality within the higher education and training sector.

#### **BASIC EDUCATION LAWS AMENDMENT ACT NO. 32 OF 2024 (BELA ACT)**

Whilst the BELA Act deals with a variety of issues, such as home schooling, the monitoring of learner attendance, etc., of relevance in this section is that the Act directs that Grade R be compulsory. Adequate attention and more human and physical resources would be required. This will have an impact on the implementation of the SP.

#### **EDUCATION WHITE PAPER 5 ON EARLY CHILDHOOD EDUCATION (MAY 2001)**

This document provides for the expansion and full participation of five-year-olds in pre-school Grade R education by 2010, and an improvement in the quality of programmes, curricula and teacher development for birth to four-year-olds and six- to nine-year-olds.

#### **EDUCATION WHITE PAPER 6 ON SPECIAL NEEDS EDUCATION – BUILDING AN INCLUSIVE EDUCATION & TRAINING SYSTEM (JULY 2001)**

Describes the DBE's intention to implement inclusive education at all levels in the system by 2020. The system will facilitate the inclusion of vulnerable learners and reduce the barriers to learning through targeted support structures and mechanisms that will improve the retention of learners in the education system, particularly learners who are prone to dropping out.

#### **NATIONAL CURRICULUM STATEMENT**

The NCS grades R to 12, implemented between 2012 and 2014, represents a policy statement for learning and teaching in South African schools. It is the curriculum that underpins the various programmes followed in each Grade from grades R to 12. It enables a learner to obtain an NSC after completing the full programme of the NCS grades R to 12.

## **CURRICULUM AND ASSESSMENT POLICY STATEMENT**

CAPS is a single, comprehensive and concise policy document, which replaces the Subject and Learning Area Statements, Learning Programme Guidelines and Subject Assessment Guidelines for all the subjects listed in the NCS grades R to 12.

### **THE NORTHERN CAPE SCHOOLS EDUCATION ACT, 1996 (ACT NO. 6 OF 1996)**

The act provides for the provision and control of education in schools in the Northern Cape, and matters connected therewith.

### **THE EDUCATION LAWS AMENDMENT (CONDUCT OF MATRICULATION EXAMINATIONS) ACT, (ACT NO. 4 OF 1995)**

The amendment set the age of admission to Grade 1 as the year in which the child turns seven. However, the school-going age of Grade 1 was changed to age five, if children turned six on or before 30 June in their Grade 1 year.

### **THE WHITE PAPER ON TRANSFORMING PUBLIC SERVICE DELIVERY (BATHO PELE) (GENERAL NOTICE 18340 OF 1 OCTOBER 1997)**

The paper sets out eight transformation priorities, amongst which Transforming Service Delivery is the key. Improving service delivery is therefore the ultimate goal of the public service transformation programme.

### **THE PUBLIC FINANCE MANAGEMENT ACT, 1999 (ACT NO. 1 OF 1999)**

The act regulates the management of finances in national and provincial government. It sets out the procedures for efficient and effective management of all revenue, expenditure, assets and liabilities.

### **THE PROMOTION OF ACCESS TO INFORMATION ACT, 2000 (ACT NO. 2 OF 2000)**

The purpose of the act is to ensure that people can exercise their constitutional right of access to any information that is required for the exercise or protection of any right and is held by: the State or another person.

### **THE PROMOTION OF ADMINISTRATIVE JUSTICE ACT, 2000 (ACT NO. 3 OF 2000)**

The act gives effect to the right to administrative action that is lawful, reasonable and procedurally fair as well as to the right to written reasons for administrative action as contemplated in the Constitution.

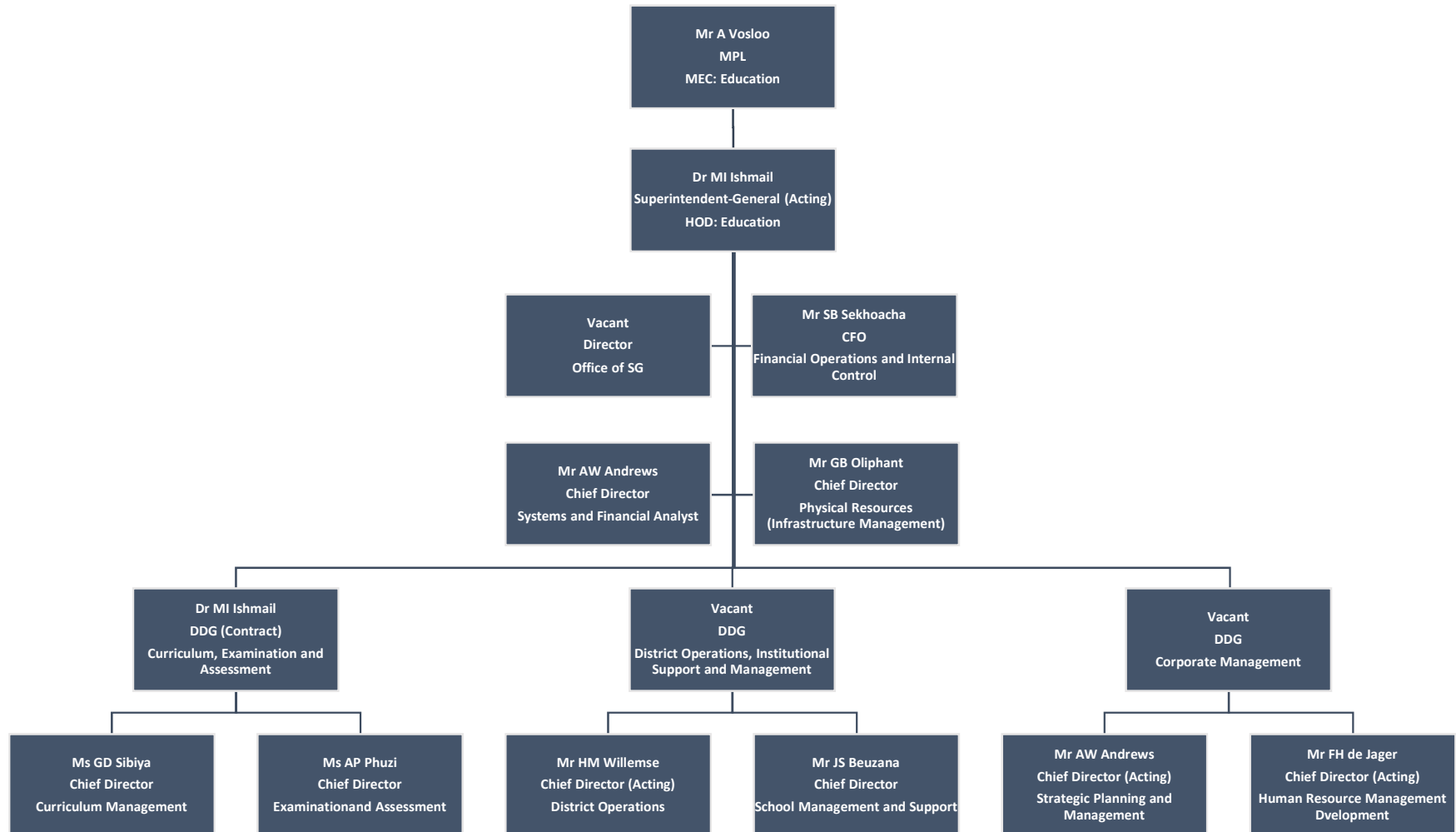
### **THE ELECTRONIC COMMUNICATIONS AND TRANSACTIONS ACT, 2002 (ACT NO. 25 OF 2002)**

The act aims to provide for the facilitation and regulation of electronic communications and transactions; to provide for the development of a national e-strategy for the Republic; to promote universal access to electronic communications and transactions and the use of electronic transactions by SMMEs; to provide for human resource development in electronic transactions; to prevent abuse of information systems; to encourage the use of e-government services; and to provide for matters connected therewith.

### **THE DRAFT WHITE PAPER ON E-EDUCATION, AUGUST 2003**

This White Paper sets out Government's response to a new information and communications technology environment in education. To ensure that every school has access to a wide choice of diverse, high- quality communication services. So that all learners and local communities to benefit from this investment.

## 8. ORGANISATIONAL STRUCTURE



## **9. ENTITIES REPORTING TO THE MEC**

There are no entities that report to the MEC.

## PART B: PERFORMANCE INFORMATION

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## 1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 174 of the Report of the Auditor-General, published as Part F: Financial Information.

## 2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

### 2.1 Service Delivery Environment

Based on the original DPSA pre-consultation feedback on the proposed organisational structure, the NCDoE was referred back to the drawing board with the instruction to bring the proposed structure within the available budget in order for concurrence to be considered. It was resolved, among other things, to identify and remove all unfunded vacant posts on the proposed structure, as well as to determine the impact on statutory mandates and service delivery requirements. The exercise removed all 999 unfunded vacancies from the initial proposed structure submitted to DPSA, implies that the original number of posts was reduced from 2111 to 1112. It must be noted that the proposed organisational structure therefore comprise of filled and critical, funded vacant posts. Nonetheless, this still constitutes a shortfall on the departments CEO budget portion for both PSA and Office-Based Educator posts.

Overall, service delivery of the Department during the period under review was adversely affected by the cost containment measures. As indicated elsewhere in this report, the Conditional Grants programmes unfolded as planned.

### 2.2 Service Delivery Improvement Plan

The Department has completed a service delivery improvement plan. The tables below highlight the service delivery plan and the achievements to date.

#### Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Improve communication with Primary and Secondary Schools on matters relating to their performance.	School Management Teams (SMTs) Educators and learners.	The principals of each underperforming school received individual letters signed by the Chief Director: Districts Operations with content based on the school's academic performance.	All principals in underperforming secondary schools to receive individual letters signed by the Chief Director: Districts Operations with content based on their school's performance within the 1st month of reopening.	All principals of Underperforming secondary schools received letters concerning the performance of their school.
Provide support and monitoring to underperforming and fluctuating schools.	School management teams, Educators Learners Parents Members of school Governing bodies.	All underperforming schools receive support and monitoring by Circuit Managers and Subject Advisors.	General performance improvement of identified schools.	Number of underperforming schools were reduced by improved performance of the identified schools



### Public opinion survey relevant to departmental services

This report is an overview of the discoveries subsequent to the surveys conducted with various stakeholders. These surveys were completed to ascertain how far the department has progressed in implementing the Principles of Batho Pele.

As published in the gazetted white paper of 18 September 1997, Batho Pele which means "People First" is a national government political initiative comprising of eight founding principles that aims to enhance the quality and accessibility of government services by improving efficiency and accountability to the recipients of public goods and services.

Section 4 of the white paper specifically relates to the implementation of the eight Batho Pele principles the first of which is consultation. Subsection 4.1.1 details the requirement of regular consultation with recipients of goods and services provided by government, while subsection 4.1.2 details various methods of **how** to consult with and **who** the citizens are that should be selected for these consultations.

Stemming from subsection 4.1.2 of the white paper several questionnaires were developed specific to these seven target groups:

- Unions,
- Service Providers,
- NGO's,
- Principals,
- Educators,
- Parents,
- District & Head Office Staff.

The reports are highlighted separately as extracted from the seven questionnaires.

- From the surveys 44,4% indicated that the department was satisfactorily well run and managed and, 22,2 as excellent and 33,3% as poor.
- A majority of 55,6% indicated that the Department was satisfactorily rendering its services timeously and at the appropriate time in the year with 22,2% as excellent and 22,2% as poor.
- 50,0% indicated that they were satisfied the department's services are accessible with 25% as excellent and 25,05 as poor.
- Only 33,3% were satisfied that the department responded timeously to their queries with 22,2% as excellent and 44,4% as poor.
- 57,1% stated that they were given accurate information when requested but 14,3 % as excellent and 28,6 % as poor.
- 50,0% were satisfied with the way their complaints were being addressed and 16,7% as excellent and 33,3% as poor.
- A large majority of 71,4 % were responding to their telephone calls with only 14,35 as excellent and poor.
- Only 33,3% indicated that they had access to the website of the department.
- A satisfactory rating of 57,1 % was given by service providers in rating the services at head office but only 28,6% was given to the district offices as satisfactorily and 57,1% rated the districts as poor.

### Recommendations for improvement include the following

- ▶ Improve the communication strategy of the department especially addressing the challenges of loadshedding and access to the internet
- ▶ Get a total buy-in from top management
- ▶ Appointment of District / Unit Service Champions
- ▶ Change protocols if they inhibit Batho Pele
- ▶ Motivate staff to be client focused – remember we are appointed as public servants to serve the citizens of the country
- ▶ Each unit to have their own Service Delivery Standards under the broad umbrella of the Provincial Service Delivery Standards.

## **2.3 Organisational environment**

The Northern Cape Department of Education is responsible for Basic Education within the province and provides for Public Ordinary Schooling, early childhood Development and provision of subsidies to selected Independent Schools.

During the period under review, due to the strained national and therefore by extension provincial fiscal constraints, the Department issued the Cost Containment Circular at the start of August 2024. . Part of this Cost Containment measures reads:

The following are the only programmes approved to unfold under the current cost containment environment

1. National Teachers Awards
2. Grade 12 Support Programmes
3. Grade 12 examinations including monitoring
4. National Athletics Championship
5. Conditional Grants approved programmes in order to execute the business plans
6. The 2024 Strategic Planning Session

The impact of the cost containment measures is clearly manifested in the overall performance of the Output Indicators during the 2024/25 period.

During the 2019-2024 Medium Terms Strategic Framework Term (MTSF) period, 2022 to be exact, the function of Pre Grade R was transferred from Department of Social Development (DSD) to the Basic Education Sector thus the NCDoe took custody of Pre Grade R since then, too.

All public ordinary schools received their staff establishments for the 2023 school year before end of September in 2022. As per the norm, schools were also informed in instances where they either lost or gained teachers posts due to overall leaner enrolment. A total of 9 532 teaching posts were allocated to schools through the normal staff establishments issued to schools. An additional 250 teacher posts were granted to ensure that there were no classrooms without a teacher. The latter also helped in schools where the Department created new classes (Grade 1 & 8) especially in the Frances Baard and John Taolo Gaetsewe districts.

Pursuant to establishing and sustaining stability within schools, the appointment of School Management Teams (SMTs) forms a critical cornerstone to realisation thereof. Accordingly, the Department issues a school based promotional posts vacancy list (Vacancy Circular) for appointment of principals, deputy principals and Departmental Heads.

As per the norm, upon every appointment of new School Management Team (SMT) through the Gazette process, the Department conducts induction training and ongoing capacity building training for all appointees. This is so as to ensure that all the SMTs understand their roles and responsibilities. The Department will continue to strengthen both the induction and ongoing support provided to School Based Management Teams, especially in their role as monitoring and support of curriculum at school level.

The Northern Cape Province has since 2020 adopted the use of the electronic and as such the online learner admission to process learner admissions. The online admission system is only applicable to Grade R, Grade 1 and Grade 8. The selection of these grades is informed by the fact that in most cases, the bottlenecks to accessing Public Schools has been more pronounced in the selected Grades. This was largely to eliminate what was perceived to be a process that was subjective and undesirable as it caused long queues and sometimes left the parents and learners dissatisfied with the process. Like all other new innovations, the online system has had and continues to have its challenges and informs the ongoing improvements the Department makes to the system to ensure efficiency and effectiveness.

In order to provide support to teachers and at the same time create employment opportunities, the Department implemented the Reading Assistants Programme from 2014. The Reading Assistants Programme targets out of school youth (with a minimum of Grade 12 qualification) to work collaboratively with teachers in classrooms in assisting learners to improve their reading and mathematics proficiency. Amongst others, the Reading Assistants are

a central part in the establishment of reading competitions, and the establishment of reading clubs at school level. The first intake of Reading Couches was a total of 66 matriculant in Public Primary Schools in the Frances Baard District only. In 2015, 40 more assistants were placed in the Pixley Ka Seme district. The programme attracted interest from various funders and between 2017 and 2019 there were 203 reading and Maths assistants in the programme. During the period under review (2024/25) there were a total of 110 reading and maths assistants in the province. The assistants receive a stipend of R3,000 per month.

Approximately 80% of the current cohort are studying towards a teaching qualification with the various universities.

Presidential Youth Employment Initiative (PYEI) was introduced for the purpose of employing Education Assistants and General Assistance at schools during the Covid-19 pandemic. The PYEI was the largest youth employment initiative in the country. Through the PYEI, the Department was able to attain the following:

- The Province 2,041 Screeners appointed in schools to mitigate the impact of COVID-19 in schools.
- 648 Cleaners were also appointed in schools.

These appointments were done on contract. These interventions had a positive impact on Covid-19 mitigation strategies in schools. Some of the cleaners have since been appointed on contract basis at both schools and office levels.

## **2.4 Key policy developments and legislative changes**

### **BASIC EDUCATION LAWS AMENDMENT ACT NO. 32 OF 2024 (BELA ACT)**

Whilst the BELA Act deals with a variety of issues, such home schooling, the monitoring of learner attendance, etc., of relevance in this section is that the Act directs that Grade R be compulsory. Adequate attention and more human and physical resources would be required. This will have an impact on the implementation of the SP.

Circular 24/2024, Extension of Pilot for vocationally and occupationally orientated subjects in Public Ordinary Schools and approved schools of skills , it informs all stakeholders that the pilot for vocationally and occupationally orientated subjects in Public Ordinary Schools and approved schools of skills is extended for the 2025 academic year. .

Circular 43/2024, Retention of Grades R-12 of 2023/2024 Annual Teaching Plans (ATPs) and revised school based assessment (SBA) for the 2025 academic year , it informs teachers that the ATPs and SBAs for Grade R-12 are retained for 2025 school year.

Circular 44/2024, Urgent notice to schools in terms of the South African Schools Act 84/1996 and Regulations for safety measures at Public Ordinary Schools GN 1040 OF 2001as amended GN R1128 of 2006, it informs all stakeholders of the safety measures in Public Ordinary Schools

Acceptable use Policy (AUP) for the Northern Cape Department of Education, this policy defines acceptable practices for the use of the NCDOE's resources. The policy is designed to protect both the user and the Department y ensuring responsible and secure use of IT Systems

Artificial Intelligence (AI) Policy Framework for the Northern Cape Department of Education, this policy establishes a framework for the responsible and effective integration of AI technologies within the NCDOE, ensuring these technologies are used ethically, securely and to benefit all stakeholders.

Information Security Awareness Policy, this policy establishes a framework for ensuring that all staff members are aware of the security risks associated with their roles and responsibilities and equipped to safeguard departmental systems, data and physical assets against internal and external threats.

Information Technology (IT) User Onboarding and Orientation \_001, this policy outlines the procedures for onboarding and IT orientation, ensuring that new employees, contractors and authorised are well equipped with the necessary resources, knowledge and support to optimise their functionality.

User Manuel and Guides for commonly used Applications and Systems, this outlines step-by-step instructions, best practices; and troubleshooting tips for each application, ensuring that users can effectively preform their tasks and contribute to the Department's goals.

The Department will continue to develop and review internal policies during the 2025-2030 MTDP period to ensure broad policy framework remain consistent with its strategic mandate.

### 3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

#### Progress towards Achievement of Institutional Impacts and Outcomes

The 6th Administration (2019-2024) adopted a total of five (5) OUTCOMES for the Basic Education Sector The 5 OUTCOMES were then divided into associated OUTCOMES INDICATORS, and Provincial Education Departments (PEDs) were expected to further develop the relevant OUTPUTS and Output Indicators so as to operationalise the adopted OUTCOMES.

The table below reflects how the NCDOE packaged the key Deliverables for the 2019-2024 Medium Term Strategic Framework MTSF) period.

Unfortunately, largely due to inadequate internal monitoring controls, not all sectorial priorities were captured and reflected in the Five Strategic Plan at the start of the 2019-2024 MTSF period and subsequent Annual Performance Plans of the NCDOE.

The table below reflects overall performance of the NCDOE in relation to the OUTCOMES as reflected in the tabled 5 Year Strategic Plan and the 2024/25 Annual Performance Plan.

OUTCOME	OUTCOME INDICATOR	BASELINE (2019)	2019-2024 TARGET	2024 ACTUAL PERFORMANCE
<b>OUTCOME 1:</b> Improved school-readiness of children	Percentage of Grade 1 learners who have received formal Grade R education in public ordinary and/or special schools and registered independent schools/ECD sites.	82.6%	95%	75%
<b>OUTCOME 2:</b> 10-year-old learners enrolled in public funded schools read for meaning	Percentage of Grade 3 learners achieving 60% or more in Home Language	63.7%	75%	71.3%
	Percentage of Grade 3 learners achieving 60% or more in First	52.3%	65%	72.4%
<b>OUTCOME 3:</b> Youths better prepared for further studies and the world of	Percentage of Grade 9 learners achieving 60% or more in Mathematics	2.2%	20%	1.2%

OUTCOME	OUTCOME INDICATOR	BASELINE (2019)	2019-2024 TARGET	2024 ACTUAL PERFORMANCE
work beyond grade 9	Percentage of Grade 9 learners achieving 60% or more in Home Language	39.8%	50%	23.5%
	Percentage of Grade 9 learners achieving 60% or more in First Additional Language	25.7%	40%	25.8%
<b>OUTCOME 4:</b> Youths leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape	Percentage of learners who passed National Senior Certificate (NSC) examination	76.5%	85%	84.2%
	Percentage of Grade 12 learners passing at bachelor level	30.3%	35%	38.3%
<b>OUTCOME 5:</b> School physical Infrastructure and environment that inspire learners to learn and teachers to teach.	Percentage of learners who are in classes with no more than 45 learners	87.5%	90%	89.8%

It's worth acknowledging that the 2019-2024 Five Year Strategic Plan itself was never re-tabled and of the subsequent Annual Performance Plans (APPs), only the 2023/24 Annual Performance Plan was re-tabled due to implementation of austerity measures.

The Department has ensured that for the 2025-2029 Medium Term Development Plan (MTDP) and the 2025/26 APP, all Sectoral Priorities/Outcomes are reflected. This will be ensured all the Annual Performance Plans and Annual Plans of the 2025-2030 MTDP reflect and account for the Sectoral Priorities.

The Northern Cape has registered significant progress in regard to access to Early Childhood Development (ECD) during the 2019-2024 Medium Term Strategic Framework period.

## EARLY CHILDHOOD DEVELOPMENT (ECD)

### Pre Grade R (0-5 years)

The 6<sup>th</sup> Administration (2019-2024) resolved to migrate Pre Grade R from the Department of Social Services (DSD) to Department Basic Education (DBE) in 2022.

In response to this, the Department of Basic Education concluded its 2030 Strategy for ECD Programmes in 2024.

Provincial Education Departments are thus expected to revise/develop their respective Provincial ECD Strategy in line with the country's 2030 Strategy for ECD Programmes.

It is worth noting that a draft Provincial ECD Strategy was developed whilst the Pre Grade R was still falling under the Department of Social Services (DSD) but was never finalized. Accordingly, the Northern Cape Department of Education (NCDoE) in collaboration with departments of Social Development and Health is in the process of reviewing the draft Provincial ECD Strategy.

### Pre- Grade R

The ECD function was transferred from Department of Social Development to the Department of Education on 1 April 2022.

Early childhood care and education/development for children, birth to 5 years old is provided by non-governmental organizations, private individuals or companies

The table below reflects the status of Pre-Grade R centres in the Province in 2024.

Number of children 0 – 5 years in NC	166 164 ( General Household Survey, 2021)			
Number of children 0 – 4 years in NC	129 256 (Population Census, 2022, STATSSA)			
Number of children enrolled in ECD services in the NC	29 572 ( ECD Census , 2021)			
Current capacity of registered ECD service	<b>District</b>	<b>No. of registered ECD centres</b>	<b>Capacity</b>	<b>Number of children funded in ECD centres</b>
	Frances Baard	79	4421	3218
	JT Gaetsewe	110	6175	3909
	ZF Mgcawu	47	3551	1738
	Pixley Ka Seme	54	4885	2307
	Namakwa	30	1476	1005
<b>Totals</b>		<b>320</b>	<b>20 508</b>	<b>12 177</b>

### Grade R

#### Number of schools that offer Grade R in the Province in 2024

DISTRICT	TOTAL NUMBER OF SCHOOLS THAT OFFER GRADE 1	TOTAL NUMBER OF SCHOOLS THAT HAVE GRADE R	NUMBER OF SCHOOLS THAT DO NOT HAVE GRADE R	PERCENTAGE OF COVERAGE
Frances Baard	84	81	2	97,6 %
ZF Mgcawu	79	74	5	93,6 %

DISTRICT	TOTAL NUMBER OF SCHOOLS THAT OFFER GRADE 1	TOTAL NUMBER OF SCHOOLS THAT HAVE GRADE R	NUMBER OF SCHOOLS THAT DO NOT HAVE GRADE R	PERCENTAGE OF COVERAGE
Pixley ka Seme	65	56	9	86 %
John Taolo Gaetsewe	120	113	6	95 %
Namakwa	54	40	14	74 %
<b>TOTAL</b>	<b>402</b>	<b>364</b>	<b>36</b>	<b>91 %</b>

The department continues to register significant strides towards the universalisation of Grade R in Public Schools. During the period under review, 364 of the 402 schools offering Grade 1, offered Grade R. This translates into 91% of schools offering Grade 1 also having Grade R classes. The 36 schools that do not have Grade R are small and rural schools with less than 10 Grade R learners. These learners are catered for in the community-based sites.

The 36 schools that do not have Grade R are small and rural schools with less than 10 Grade R learners. These learners are catered for in the community based sites. The ever increasing demand for Grade R classes vis a vie the cuts in the overall Infrastructure budget remains a challenge. The department needs to reprioritise infrastructure delivery especially for Grade R classes. There is minimal collaboration with some mining houses and Solar Energy businesses in the construction of Pre and Grade R Centres and classes. Existing partnerships with business, especially the mining houses and Solar Energy Providers should be strengthened and new ones established to enable the department to respond more comprehensively to the expansion Pre and Grade R provisioning in the province.

#### Grade R learner enrolment in Public Ordinary and Independent Schools

The table below shows comparison between access to Grade R in Public Ordinary Schools and Independent schools over a five year period.

Year	Sector	Grade R Learner enrolment	Schools offering Gr R	All school in the province	% of Gr R Schools
2019	Public	19 966	372	557	66%
	Private	495	27	37	72%
	Total	20 461	399	594	67%
2020	Public	20 586	372	556	66%
	Private	589	27	40	67%
	Total	21 175	399	596	66%
2021	Public	19 754	372	556	66%
	Private	617	30	39	76%
	Total	20 371	402	595	67%
2022	Public	18 775	369	556	66%
	Private	625	25	41	60%
	Total	19 400	394	597	65%
2023	Public	19 365	364	554	65%
	Private	675	37	43	86%
	Total	20 040	399	597	66%
2024	Public	20 261	364	554	66%
	Private	649	37	46	80%
	Total	20 910	401	600	67%

The Department will work tirelessly to ensure expansion of access and provision of quality ECD programmes to lay a solid base for ongoing improved performance across the Phases. One of the main challenges remains the pressure related to provisioning of appropriate ECD infrastructure facilities. This challenge is more pronounced in the Pre Grade R area i.e. ECD centres. In addition to its conditional grants (Education Infrastructure and ECD) the Department will continue to explore collaboration with business in the provisioning of adequate and appropriate infrastructure in this area.

### Examination and Assessment National Senior Certificate (NSC)

The NSC results remains one of the key performance indicators of the Basic Education Sector. The Department continues to register incremental improvement in the overall pass rate of the NSC over the years.

#### Participation in NSC 2019-2024

This table below reflects the total number of full time registered Grade 12 over five year period.

	2019	2020	2021	2022	2023	2024
Entered	11 459	12 021	12 987	13 831	13 032	13 039
Wrote	9 138	11 608	12 726	13 574	12 842	12 937
Pass	6 990	7 665	9 089	10 072	9 740	10 892
Pass %	76.5%	66.0%	71.4%	74.2%	75.8%	84.2%

#### Pass Rate per District

The table below shows overall NSC pass rate per district over a five-year period. It is worth noting that all districts performed above 80% in the 2024 NSC examinations compared to only two in the 2023 NSC examinations.

YEAR	FRANCES BAARD	JT GAETSEWE	PIXLEY KA SEME	NAMAKWA	ZF MCGAWU
2019	74.5%	77.8%	89.9%	72.3%	75.6%
2020	65.0%	60.0%	78.6%	67.3%	71.3%
2021	69.6%	67.2%	81.2%	68.7%	79.8%
2022	72.1%	68.0%	80.0%	78.3%	83.8%
2023	73.9%	73.7%	81.6%	74.2%	81.4%
2024	84.6%	81.4%	85.4%	85.9%	86.3%

#### Distinctions and Bachelors

YEAR	WROTE	NUMBER OF DISTINCTIONS	% of Distinctions	NUMBER OF BACHELORS	%age of Bachelors
2019	9 138	1 633	17.9%	2 769	30.3%
2020	11 608	1 901	16.4%	3 296	28.4%
2021	12 726	1 923	15.1%	3 856	30.3%
2022	13 574	1 896	13.9%	4 177	30.8%
2023	12 842	1 502	11.7%	3 851	29.9%
2024	12 937	2 034	15.7%	4 996	38.6%



## Maths and Science Performance

YEAR	MATHEMATICS			PHYSICAL SCIENCE		
	WROTE	PASS	PASS %	WROTE	PASS	PASS %
2019	2 613	1 480	56.6%	2 111	1 460	69.2%
2020	2 708	1 498	55.3%	2 186	1 167	53.4%
2021	2 689	1 591	59.2%	2 086	1 361	65.2%
2022	2 847	1 465	51.5%	2 193	1 524	69.5%
2023	2 725	1 552	56.9%	2 075	1 395	67.2%
2024	2 494	1 566	62.8%	2 000	1 332	66.6%

## Institutional Funding

### No Fee Schools Policy

In order to broadened universal access to public education, government adopted the No-Fee School Policy. This policy became effective from 1st January 2007 thus abolishing the levying of mandatory school fees in public ordinary schools to make basic education available to poor learners in the country.

Although there is a slight decline in the total number of No- Fee Schools, the actual learner number benefiting from No Fee Policy has increased over the period under review

The table below reflects implementation of No Fee School Policy within the period under review.

Year	Learners	No. of Schools	% of Schools	Budget
2019	193 592	408	74.73%	R219 582 492
2020	194 230	406	74.63%	R231 759 078
2021	194 887	406	74.50%	R243 060 799
2022	196 215	406	70.07%	R255 938 676
2023	195 275	404	74.40%	R312 867 209
2024	195 633	403	74.22%	R327 144 748

### Compensation for fee exemption granted to learners

All Quintile 1-3 Public Ordinary Schools are declared No-Fee Charging schools. In order to ensure that learners are not denied access to quintile 4 and 5 based on parents/guardians inability to pay the school fees. Parents/Guardians of these learners are allowed to apply for either full or partial fee exemption. The schools do the calculation using the combined income of both parents/guardian (or single parent/Guardian) where applicable to determine the approval on non-approval of fee exemption. Upon doing its own verification on this process, the department then compensate some of these schools at a certain percentage in order to ease the financial burden on both parent and the school.

The table below shows the extent of department's compensation for fee granted to learners. As reflected in the table, through this policy, government continues to ensure access to quintile 4 and 5 by parents/guardians who ordinarily would not afford these schools. The overall increase in learners benefiting from this policy is over the period under review is evident. Government will continue to progressively implement the compensation of fee exemption policy.

Year	No. of Schools	Learners	Budget
2019	119	29,380	R12,468,765.34
2020	119	31,333	R13,070,467.11
2021	122	33,322	R13,921,381.92
2022	129	34,628	R15,262,292.70
2023	127	35,928	R17,179,627.82
2024 Data available 30/09/2024	+/-127	+/-36,000	R18,000,000

### National School Nutrition Programme

The right to education is one of the basic rights enshrined in the Bill of Rights contained in the Constitution. However, given the prevalence of poverty in communities across the country, the learning process in schools tends to be negatively influenced by factors such as malnutrition and hunger. It was against this background that the democratic government established the Primary School Nutrition Programme (PSNP) in schools in 1994, which was later renamed the National School Nutrition Programme (NSNP) following an intensive review. The NSNP has been an integral part of the overall strategy of government to address the imbalances and inequities of the apartheid era.

As a government programme for poverty alleviation, specifically initiated to uphold the rights of children to basic food and education, the NSNP aims to provide nutritious meals to all quintile 1-3 schools as well as selected quintile 4 and 5 accommodating learners from disadvantaged communities. The overall purpose of the NSNP is to improve the health and nutritional status of South African school going children, to improve levels of school attendance and to improve the learning capacity of children, which should in turn level the playing field for learners from poor socio-economic background in terms of access to education.

The National School Nutrition Programme aims to provide meals to the neediest learners. National School Nutrition Programme primarily targets quintile 1-3 schools. In addition to providing nutritious meal to benefiting learners, the program also aims to encourage overall learner attendance and concentration in classroom.

The table below shows the increase in number of learners benefiting from the NSNP over a five year period.

YEAR	NO. OF SCHOOLS	NO. OF LEARNERS	% OF SCHOOLS	Total Budget
2019	506	266 628	92,7	R189 224 000
2020	503	267 427	92,5	R202 614 000
2021	503	266 940	92,3	R213 304 000
2022	503	267 653	92,3	R225 894 000
2023	502	276 008	92,4	R244 451 000
2024	502	269 021	90.6%	R260 461 000

### Learner Transport

#### Learner Transport: Public Ordinary Schools (Excluding Public Ordinary Special Schools)

The Learner Transport Policy provides for the subsidised transportation of learners who attend school from Grade R to Grade 12 who travel more than 5 kilometres from their place of residence to schools as determined by the South African Schools Act to access basic education. Provision of learner transport ensures that children from farm and rural areas are able to access basic education.

The main challenge in regards to provisioning of learner transport remains the vastness of the province and poor road infrastructures, sourcing suppliers with roadworthy transports and funding. The challenge of provisioning of adequate learner transport to deserving learners is more acute in the John Taolo Gaetsewe district due to poor road infrastructure in that area.

The table below shows the steady growth in overall number of learners able to access basic education due to provisioning of learner transport within the province.

YEAR	Number of Learners	Budget
2019	25 544	R147 000 000
2020	25 372	R165 024 000
2021	25 754	R168 667 563
2022	26 078	R167 746 117
2023	26 776	R186 875 247
2024	27 009	R199 090 387

#### Learner Transport: Public Special Schools

##### Overall learner enrolment

In the absence of Norms and Standards for learner transport for Special Schools, government introduced some interim measures (whilst the Norms and Standards are being completed) to provide transport to qualifying learners in these schools.

The table below reflects the progress registered in the provision of learner transport to qualifying learners in Special Schools. Government is committed to substantially expand on this once the Norms and Standards for transport of learners in Special Schools is promulgated.

YEAR	Number of Learners	Budget
2019	For 2019 and 2020, special schools were not part of the overall learner transport programme. Special Schools received an allocation (included in their Section 21 allocation) for learner transport services allowing them to transport their own learners.	
2020		
2021	86	R1 587 559.92
2022	233	R2 509 006.44
2023	352	R4 605 753.12
2024	355	R1 098 000

#### Hostels: Public Ordinary Schools

Year	No. of Schools With Hostels	No. of Learners In Hostels	Number of Hostel Allowance Beneficiaries	Total Budget
2019/20	65	5 450	3 654	R 34,005,000
2020/21	65	4 930	3 697	R 35,875,651
2021/22	65	4 482	3 690	R 35,876,000
2022/23	65	4 471	3 409	R 29,876,000
2023/24	65	4 533	3 449	R 47,423,000
2024/25	64	4 418	3 608	R 44,570,000

#### Coding & Robotics

Robotics is to prepare learners to acquire and apply digital skills and navigate within the information driven world whilst exploring possible solutions to everyday challenges.

Coding is a set of instructions that a robot can read and execute. Robotics combines the use of electronics, mechanics, and coding software to program robots to do particular jobs. Robots can easily perform those tasks that humans are not able to perform.

The introduction will be piloted in Frances Baard and Pixley ka Seme districts across Special schools, Multi-grade schools and Mainstream schools. Grades 3 and 7 (2021), 4-6 (2022), and 8 & 9 (2023) will be targeted. Teachers from the identified two districts, grades and types of schools will be trained, in order to offer the new subject.

The table below shows progress registered in regard to Coding and Robotics to date.

YEAR	TOTAL NUMBER OF SCHOOLS	GRADES	TEACHERS TRAINED
2021	115	Gr R-3 & Gr7	151
2022	88	Gr 4-6	147
2023	47	8 & 9	46
2024	Nothing new planned for this year. The Department continued to monitor and support teachers trained in 2023. t		

In order to strengthen the implementation of Coding and Robotics, the NCDoe ordered Coding and Robotics kits for Grade R-9 teachers in the piloting schools.

#### Summary on Infrastructure Achievements since 2019

The Department has since 2019:

- delivered 5 new schools
- completed 2 replacement schools
- delivered 454 additional classrooms (including mobile classrooms and classrooms at new and replacement schools)
- constructed 36 additional Grade R classrooms
- upgraded sanitation at 74 schools

- upgraded electricity at 51 schools
- upgraded and provided additional water supply at 41 schools
- provided security fences at 24 schools and
- completed major maintenance at 170 schools.

### Funza Lushaka Bursary Programme

NCDOE yearly placement trends														
2019			2020			2021			2022			2023		
Allocated	Placed	Placement%	Allocated	Placed	Placement%	Allocated	Placed	Placement%	Allocated	Placed	Placement%	Allocated	Placed	Placement%
67	43	64,1	91	35	38,4	53	33	62,2	64	37	57,8	53	30	56,6

Funza Lushaka Bursary is provided to Grade 12s who aspire to pursue a teaching career. The table above shows the rate at which the NCDOE has been able to place its share of allocated Funza graduates from 2019 to 2023.

### School Safety Volunteer Programme

The School Safety Volunteer Programme came because of the rampant incidents of crime, vandalism, theft and burglary (in some instance multiple repeats at same schools) in schools over the years as schools are increasing becoming soft targets of criminality within communities. An immediate direct benefit of this programme has been a reduction to no break-ins at the identified high-risk school during the 2023 Festive session (a period during which ordinarily, an increased number of criminality activities are reported at schools).

YEAR	Schools	No. of School Safety Volunteers	STIPEND PER MONTH	TOTAL STIPEND PER YEAR
2023 (started 14 <sup>th</sup> December ONLY)	83	417	R1500,00 (pro-rata)	R625 500.00
2024 (Jan – Nov)	86	430	R3000.00	R1 290 000.00

Unfortunately due to financial constraints, the School Safety Volunteer Programme was discontinued at end of Nov 2024.

### Revised Proposed Organisational Structure

Based on the original DPSA pre-consultation feedback on the proposed organisational structure, the NCDoE was referred back to the drawing board with the instruction to bring the proposed structure within the available budget in order for concurrence to be considered. It was resolved, among other things, to identify and remove all unfunded vacant posts on the proposed structure, as well as to determine the impact on statutory mandates and service delivery requirements. The exercise removed all 999 unfunded vacancies from the initial proposed structure submitted to DPSA, implies that the original number of posts was reduced from 2111 to 1112. It must be noted that the proposed organisational structure therefore comprise of filled and critical, funded vacant posts. Nonetheless, this still constitutes a shortfall on the departments CEO budget portion for both PSA and Office-Based Educator posts.

## Support to Schools

The department's monitoring and support to schools has revealed serious gaps in schools' internal control measures required for curriculum delivery, monitoring and support. Of more concerning was the absence of internal school based systems required for quality control of teaching, learning and assessment practices. It is in the light of this that the department has identified certain schools for a more in-depth support to School Management Teams and teachers in this regard. Amongst others, this support will scrutinize all Further Education and Training (FET) teachers' SBA files, learners' workbooks' and notebooks and evidence of lesson planning. Comprehensive reflection and feedback sessions will be done. The department will continue to monitor this and where required, further support will be provided. Overall, a more comprehensive approach starting at lower grades is required to instil love for these subjects and thus lay a solid foundation for take-up in higher grades. To this end, massive investment in both teacher development and LTSM is required. The Department will continue to strengthen existing partnerships and establish new collaborations to support both teachers and learners, especially in the Foundation and InterSen- Phases.

## General Education Certificate (GEC)

The General Education Certificate (GEC) is an assessment programme based on the teaching and learning of skills over 10 years, aimed at advancing general education further for a brighter future for 21<sup>st</sup>-century learners.

The GEC was piloted in 2022, with 25 schools participating. In 2023, 93 schools participated. Only 14 schools in the province did not participate in 2024, with a total of 193 schools which were involved. The expectation is that all schools which offer Grade 9, will form part of the GEC in 2025.

Curriculum tests were administered according to a national timetable in the following subjects:

- Home Languages: Afrikaans, English, IsiXhosa, Sesotho and Setswana
- First Additional Languages: Afrikaans, English, IsiXhosa, Sesotho and Setswana
- Economic and Management Sciences
- Mathematics
- Natural Sciences

For the purpose of this report, the focus will be on Home Languages, Economic and Management Sciences (EMS) and Mathematics – three subjects which will pave the future of the learners in the FET phase, i.e. from Grade 10 (EMS lays the foundation for Accounting, Economics and Business Studies).

## HOME LANGUAGES

The table below indicates the pass rate in **Home Languages**, compared to the previous 2 years.

Home Language	2022			2023			2024		
	Wrote	Passed		Wrote	Passed		Wrote	Passed	
Afrikaans	9 173	5 855	<b>63.8%</b>	8 558	5 645	<b>65.9%</b>	8 959	6 675	<b>74.5%</b>
English	2 605	2 150	<b>82.5%</b>	2 742	2 195	<b>80.1%</b>	2 831	2 350	<b>83.0%</b>
IsiXhosa	745	551	<b>73.9%</b>	824	709	<b>68.0%</b>	787	658	<b>83.6%</b>
Sesotho	19	13	<b>68.4%</b>	79	44	<b>55.7%</b>	26	25	<b>96.2%</b>
Setswana	7 576	5 839	<b>77.1%</b>	7 306	5 619	<b>76.9%</b>	8 064	6 201	<b>76.9%</b>

The table clearly indicates that the performance in all the Home Languages improved, except Setswana, which was unchanged.

Sesotho improved the most, with a massive 40.5% higher; followed by IsiXhosa with a 15.6% increase, Afrikaans with 8.6% and English with 2.9%.

The quality of the passes is indicated in the table below:

Home Language	2022			2023			2024		
	Wrote	Passed @ 50%	Passed @ 60%	Wrote	Passed @ 50%	Passed @ 60%	Wrote	Passed @ 50%	Passed @ 60%
Afrikaans	9 173	63.8%	30.1%	8 558	66.0%	28.3%	8 959	74.5%	40.9%
English	2 605	82.5%	46.9%	2 742	80.1%	49.0%	2 831	83.0%	56.4%
IsiXhosa	745	74.0%	32.3%	824	86.0%	42.1%	787	83.6%	51.6%
Sesotho	19	68.4%	5.3%	79	55.7%	25.3%	26	96.2%	65.4%
Setswana	7 576	77.1%	44.4%	7 306	76.9%	43.1%	8 064	76.9%	43.6%

Although Sesotho had the highest increase in the number of passes at 60% from 2023 to 2024, it is notable that the number of learners also decreased.

The predetermined goal of 60% of learners to pass at 50%, was reached in all Home Languages.

## ECONOMIC AND MANAGEMENT SCIENCES

The table below indicates the pass rate in **EMS**, compared to 2023.

2023		2024	
Wrote	Passed	Wrote	Passed
18 882	15 610 82.7%	20 080	16 616 82.8%

The pass rate increased with 0.1%. The quality of passes did not change much either, as indicated in the table below.

2023				2024			
Wrote	Passed @ 30%	Passed @ 40%	Passed @ 50%	Wrote	Passed @ 30%	Passed @ 40%	Passed @ 50%
18 882	82.7%	53.1%	24.7%	20 080	82.7%	53.7%	23.6%

The number of learners who passed at 50%, decreased with 1.1%, while the passes at 40% increased with 0.6%. The pass rate at 30% remained the same.

However, the goal of 60% of learners to pass at 50%, is not within reach and a lot of effort will be required from both teachers and learners to make it a reality.

## MATHEMATICS

The table below indicates the pass rate Mathematics compared to 2023.

2023		2024	
Wrote	Passed	Wrote	Passed
19 225	5 788 30.1%	20 430	6 164 30.2%

The mere 0.1% increase in the number of learners who passed Mathematics, is no consolation when the quality of passes – indicated below – is taken into consideration.

2023				2024			
Wrote	Passed @ 30%	Passed @ 40%	Passed @ 50%	Wrote	Passed @ 30%	Passed @ 40%	Passed @ 50%
19 225	50.3%	30.1%	12.8%	20 430	53.7%	30.2%	11.1%

The goal of 60% of learners to pass at 50% is further away in 2024, with a decrease of 1.7% in that category.

Although the number of learners who passed at 30% and 40% respectively have increased, the goal is to reach a rate of 60% of passes at 50%.

### THE FUTURE OF THE GENERAL EDUCATION CERTIFICATE (GEC) IN THE NORTHERN CAPE

The Northern Cape is one of 3 provinces in the country to implement the GEC in all schools offering Grade 9 in 2025. In order to be successful in reaching the goal of 60% of learners passing all subjects at 50%, the training of teachers will be prioritised.

If teachers are trained and re-trained to ensure that they are comfortable with the content of the subjects as well as the manner in which the subjects are assessed, learners' performance will definitely improve. When teachers are confident with the content that they have to teach, they will develop more skills and apply those in their classes to ignite a passion for the subject in learners.

In 2025, the focus will be on the development and training of teachers in order to close the gap between the goal and the actual pass rate achieved.

### FOCUS SCHOOLS (Technical and Agricultural Schools)

There is a need to increase the resourcing of existing Focus Schools (Technical and Agricultural schools) School and even substantially increase the number thereof across the province. This area is an expensive enterprise that required serious investment from both government and business sector.

Some strides have been registered, albeit at a minimum level in the resourcing of Technical Schools, in particular, within the province.

### Digitisation of Technical Schools

Digital teaching and learning are any type of teaching and learning that is accompanied by innovative technologies or by pedagogical approaches that uses the technology effectively.

The Digitalisation of Teaching and Learning initiative is designed to expose myths and misconceptions by demonstrating how digitalisation in education can lead to efficient learning and teaching with minimal effort from both students and teachers.

It is based on the assumption that only buy-in from relevant stakeholders, specifically teachers and students, can make the digitalisation of teaching and learning happen in a meaningful way. Top-down measures that do not take the experience of teachers and students into account will have little or no impact.

Initiative will focus on the digital transformation of teaching and learning. The different aspects of digital teaching and learning have been clustered into three macro areas:

- digital content and tools development,
- teachers' digital competences,
- digital pedagogical methods.



Videos have been created and are still being created of high value content topics for the technical subjects.

Example:

- In Engineering Graphics and Design, videos are made of how drawing evolves and how to correctly draw the desired diagram
- In Computer Applications Technologies practical questions are digitalised and learners can follow the step-by-step videos to achieve the required outcome
- In Mechanical Technology practical topics are visualised and learners can follow the procedure.
- Technical Mathematics and Technical Sciences make use of the Edukite platform, but also ad experiments for the sciences and practical question calisthenics for mathematics

**Outputs:**

- Lessons will be digitalized and loaded onto tablets for learners to have access to any time
- Teachers can use the digitalized content in collaboration with teaching during class contact time.

**Advantages:**

- Learners can go over the work done at school in their own time and at leisure at home.
- Content that they are struggling with can be reviewed many times
- Content is visual and learners can get an all-inclusive representation of the content

**Disadvantages:**

- Learners can become distracted with the visual lessons and become preoccupied with something else.
- Teachers may leave lesson and topic explanations to the digital material. Less physical teaching may happen.

**Schools, Learners and Teachers that have benefited:**

- In Engineering Graphics and Design 22 schools, 31 teachers, 1519 grade 10 learners, 1020 grade 11 learners and 802 grade 12 learners will benefit.
- In Technical Sciences 12 schools, 51 teachers, 626 grade 10 learners, 480 grade 11 learners and 420 grade 12 learners will benefit.
- In Technical Mathematics 12 schools, 25 teachers, 847 grade 10 learners, 581 grade 11 learners and 438 grade 12 learners will benefit.
- In Mechanical Technology (Automotive) 10 schools, 10 teachers, 298 grade 10 learners, 229 grade 11 learners and 181 grade 12 learners will benefit.
- In Mechanical Technology (Fitting and Machining) 6 schools, 6 teachers, 83 grade 10 learners, 67 grade 11 learners and 68 grade 12 learners will benefit.
- In Mechanical Technology (Welding and Metal Work) 7 schools, 7 teachers, 173 grade 10 learners, 126 grade 11 learners and 80 grade 12 learners will benefit.
- In Computer Applications Technology 60 schools, 95 teachers, 2524 grade 10 learners, 1707 grade 11 learners and 1201 grade 12 learners will benefit.

**Digitising which has taken place (what has been done):**

In Engineering Graphics and Design

- 3341 (22 schools, 31 teachers, 1519 grade 10 learners, 1020 grade 11 learners and 802 grade 12) learners have been equipped with PowerPoint topic lessons and videos with topic explanations.
- 10 Underperforming schools have received JPEG (EGD software) which included the whole curriculum in visual form

In Technical Sciences

- 1526 (12 schools, 51 teachers, 626 grade 10 learners, 480 grade 11 learners and 420 grade 12) learners have been equipped with PowerPoint topic lessons and videos with topic explanations and experiments.

In Technical Mathematics

- 1866 (12 schools, 25 teachers, 847 grade 10 learners, 581 grade 11 learners and 438 grade 12) learners have been equipped with PowerPoint topic lessons and videos with topic explanations.

In Mechanical Technology

- 1296 learners have been equipped with PowerPoint topic lessons and videos with topic explanations, experiments and real-life scenarios for the subjects.
- Mechanical Technology (Automotive) 10 schools, 10 teachers, 298 grade 10 learners, 229 grade 11 learners and 181 grade 12 learners will benefit.
- In Mechanical Technology (Fitting and Machining) 6 schools, 6 teachers, 83 grade 10 learners, 67 grade 11 learners and 68 grade 12 learners will benefit.
- In Mechanical Technology (Welding and Metal Work) 7 schools, 7 teachers, 173 grade 10 learners, 126 grade 11 learners and 80 grade 12 learners will benefit.

In Computer Applications Technology

- 5432 (60 schools, 95 teachers, 2524 grade 10 learners, 1707 grade 11 learners and 1201 grade 12 1296) learners have been equipped with PowerPoint topic lessons and videos with topic explanations, step by step practical guides and real-life scenarios for the subjects.

There is a need to expand on work done in Technical Schools and to also fast-track the resourcing and expansion of Agricultural Schools.

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## **4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION**

### **4.1 Programme 1: ADMINISTRATION**

**Purpose:** To provide overall management of the education system in accordance with the National Education Policy Act, the Public Finance Management Act, and other policies.

**Sub-programmes:**

#### **Sub-programme 1.1. Office of the MEC**

**Purpose:** To provide for the functioning of the office of the Member of the Executive Council (MEC) for education in line with the ministerial handbook.

#### **Sub-programme 1.2: Corporate Services**

**Purpose:** To provide management services which are not education specific for the education system

#### **Sub-programme 1.3: Education Management**

**Purpose:** To provide for education management services for the education system.

#### **Sub-programme 1.4: Human Resource Development**

**Purpose:** To provide human resource development for office-based staff

#### **Sub-programme 1.5: Education Management Information Systems (EMIS)**

**Purpose:** To provide an Education Management Information System in accordance with the National Education Information Policy.

#### **Sub-programme 1.6: Conditional Grants**

**Purpose:** To provide for projects under programme 1 specified by the Department of Basic Education and funded by conditional grants.

#### **Administration overview**

This programme houses the core function of the Department, and its aim is the provision of public ordinary schools from Grades 1 to 12, in accordance as legislated through the South African Schools Act (SASA)

Ideally, this Programme should be ensuring that the overall budget of the Department is shared equitably between service delivery and personnel expenditure. Given the labour intensive nature of the Basic Education Sector, this ideal has and is proving hard to realise and the situation is aggravated by the overall current fiscal constraints country wide.

**Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

**Table 2.4.4.2:**

Programme / Sub-programme: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
School physical infrastructure and environment that inspires learners to learn and teachers to teach (SOI 101-103).	Public schools are able to upload datasets directly and access information as well as emails through connectivity	<b>SOI 101:</b>  Number of public schools that use the South African School Administration and Management System (SA-SAMS) or any alternative electronic solution to provide data	556	554	554	554	None	N/A
		<b>SOI 102:</b>  Number of public schools that can be contacted electronically	556	554	554	554	None	N/A
	Spend 20% of education expenditure on non-personnel items	<b>SOI 103:</b>  Percentage of expenditure going towards non-personnel items	28.2%	29%	27%	24.4%	-2.6%	Cash flow shortage to fund schools for Section 21 in 2024/25

### Linking performance with budgets

The Programme under-spent its budget by R6 million from the budget of R769 million in the current financial year while 100% of the budget was spent in the previous year. The Programme achieved two (2) out of three (3) output indicators. The reason for the non-achievement of the output indicator was the cash flow shortage to fund the Section 21 allocations to schools.

### Sub-programme expenditure

Programme 1: ADMINISTRATION	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the MEC	24 414	24 414	-	15 324	15 324	-
Corporate Services	388 255	382 138	6 117	412 307	412 307	-
Education Management	317 712	317 712	-	384 125	384 125	-
Human Resource Development	27 144	27 144	-	29 017	29 017	-
EMIS	11 989	11 989	-	23 891	23 891	-
<b>Total</b>	<b>769 514</b>	<b>763 397</b>	<b>6 117</b>	<b>864 664</b>	<b>864 664</b>	<b>-</b>

Economic Classification	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
<b>Current payments</b>	<b>711 286</b>	<b>711 286</b>	<b>-</b>	<b>809 982</b>	<b>809 982</b>	<b>-</b>
Compensation of employees	536 575	536 575	-	532 805	532 805	-
Goods and services	174 678	174 678	-	274 778	274 778	-
Interest and rent on land	33	33	-	2 399	2 399	-
<b>Transfers and subsidies</b>	<b>14 866</b>	<b>14 866</b>	<b>-</b>	<b>6 196</b>	<b>6 196</b>	<b>-</b>
<b>Payments for capital assets</b>	<b>43 362</b>	<b>37 245</b>	<b>6 117</b>	<b>48 486</b>	<b>48 486</b>	<b>-</b>
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>769 514</b>	<b>763 397</b>	<b>6 117</b>	<b>864 664</b>	<b>864 664</b>	<b>-</b>

## **4.2 Programme 2: PUBLIC ORDINARY SCHOOLS EDUCATION**

**Purpose:** To provide public ordinary education from Grade 1 to 12, in accordance with the South African Schools Act and White Paper 6 on inclusive education. (E-learning is also included)

Sub-programmes:

### **Sub-programme 2.1: Public Primary Level**

**Purpose:** To provide specific public primary ordinary schools (including inclusive education) with resources required for the Grade 1 to 7 level.

### **Sub-programme 2.2: Public Secondary Level**

**Purpose:** To provide specific public secondary ordinary schools (including inclusive education) with resources required for the Grade 8 to 12 levels.

### **Sub-programme 2.3: Human Resource Development**

**Purpose:** To provide Departmental services for the development of educators and non-educators in public ordinary schools (including inclusive education).

### **Sub-programme 2.4: School Sport, Culture and Media Services**

**Purpose:** To provide additional and Departmentally managed sporting, cultural and reading activities in public ordinary schools (including inclusive education).

### **Sub-programme 2.5: Conditional Grants**

**Purpose:** To provide for projects (including inclusive education) under programme 2 specified by the Department of Basic Education and funded by conditional grants.

### **Public Ordinary Schools Education Overview**

Majority of Output Indicators in the tabled 2024/25 Annual Performance Plan could not be reached due to severe cost containment measures implemented during the year under review. All Conditional Grants planned programmes continued as planned. This brought a great reprieve to the strained fiscal realities of the Department.

**Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

**Table 2.4.4.2:**

Programme / Sub-programme: Public Ordinary Schools Education								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
<b>OUTCOME 2:</b> 10-year-old learners enrolled in publicly funded schools read for meaning.	Schools and learners are provided with learning and teaching support material and other resources	<b>SOI 201:</b>  Number of schools provided with multimedia resources	10	13	15	10	-5	Budget cuts and resultant impact of scaled down monitoring
<b>OUTCOME 3:</b> Youths are better prepared for further studies and the world of work beyond Grade 9.	Learners in all schools are adequately funded at the minimum level	<b>SOI 202:</b>  Number of learners in no fee public ordinary schools in line with the National Norms and Standards for School Funding	196 215	195 275	197 228	195 633	-1 595	Less number of learners enrolled in registered in no fee public ordinary schools in 2024 than anticipated.
<b>OUTCOME 4:</b> Youth leaving the school system more prepared to	Learners in all schools are adequately funded at the minimum level	<b>SOI 204:</b>  Percentage of learners in schools that are	29.9% (83 818 / 280 033)	100% (279 445 / 279 445)	29.8%	0%	-29.8%	Cash flow shortage to fund schools for Section 21 in 2024/25

Programme / Sub-programme: Public Ordinary Schools Education								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
contribute towards		funded at a minimum level						
<b>OUTCOME 4: Youth leaving the school system more prepared to contribute towards a prosperous and equitable Northern Cape</b>	All foundation phase educators are adequately trained on content, methodology and to support learners with barriers to learning	<b>SOI 205:</b> Number of foundation phase teachers trained in reading methodology	N/A	1 547	1 825	1 650	-175	Cost containment measures and two of teachers' unions adopted a stance of working only for prescribed time (work to rule) and this affected training as such (training) mostly scheduled after school hours.
		<b>SOI 206:</b> Number of Foundation Phase teachers trained in numeracy content and methodology	N/A	969	1 825	989	-836	Cost containment measures and two of teachers' unions adopted a stance of working only for prescribed time (work to rule) and this affected training as such (training) mostly scheduled after school hours.



Programme / Sub-programme: Public Ordinary Schools Education								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
<b>OUTCOME 4: Youth leaving the school system more prepared to contribute towards a prosperous and equitable Northern Cape</b>	All educators are adequately trained in content, methodology and to support learners with barriers to learning	<b>SOI 207:</b> Number of teachers trained in Mathematics content and methodology	2 846	1 371	1 900	1 106	-794	Cost containment measures and two of teachers' unions adopted a stance of working only for prescribed time (work to rule) and this affected training as such (training) mostly scheduled after school hours.
		<b>SOI 208:</b> Number of teachers trained in language content and methodology	4 304	2 375	2 200	1 713	-487	Cost containment measures and two of teachers' unions adopted a stance of working only for prescribed time (work to rule) and this affected training as such (training) mostly scheduled after school hours.

Programme / Sub-programme: Public Ordinary Schools Education								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
<b>OUTCOME 2:</b> 10-year-old learners enrolled in publicly funded schools read for meaning	All learners have access to learning resources and opportunities	<b>POI 2.1.1:</b> Number of schools monitored on the implementation of EGRA tool	N/A	22	50	27	-23	Cost containment resulted in downscaling of programmes inclusive of monitoring of EGRA
		<b>POI 2.1.3:</b> Number of schools provided with free sanitary towels	N/A	327	360	245	-115	Cost containment and lack of staff to deliver at schools

### **Linking performance with budgets**

The Programme over-spent its R6.135 billion budget by R256 million in the 2024/25 financial year while 100% of the budget was spent in the previous year. The Programme did not achieve any of the nine (9) output indicators. The reason for the non-achievement of the output indicators was due to the non-funding of the improvement of Conditions of Service for 2024/25 that resulted in most of the Programme's activities grinding to a halt.

### **Sub-programme expenditure**

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Public Primary Level	3 494 352	3 750 847	(256 495)	3 695 907	3 695 907	-
Public Secondary Level	2 291 588	2 291 588	-	2 323 449	2 323 369	80
Human Resource Development	32 299	32 299	-	36 513	36 513	-
School Sport, Culture and Media Services	28 085	28 082	3	32 915	32 915	-
National School Nutrition Programme Grant	260 461	260 461	-	244 451	244 451	-
Maths, Science and Technology Grant	28 474	28 474	-	23 116	23 116	-
<b>Total</b>	<b>6 135 259</b>	<b>6 391 751</b>	<b>(256 492)</b>	<b>6 356 351</b>	<b>6 356 271</b>	<b>80</b>

Economic Classification	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
<b>Current payments</b>	<b>5 638 802</b>	<b>5 895 297</b>	<b>(256 495)</b>	<b>5 707 466</b>	<b>5 707 386</b>	<b>80</b>
Compensation of employees	5 201 001	5 457 496	(256 495)	5 163 474	5 163 474	-
Goods and services	437 606	437 606	-	542 678	542 598	80
Interest and rent on land	195	195	-	1 314	1 314	-
<b>Transfers and subsidies</b>	<b>494 713</b>	<b>494 713</b>	<b>-</b>	<b>634 926</b>	<b>634 926</b>	<b>-</b>
<b>Payments for capital assets</b>	<b>1 744</b>	<b>1 741</b>	<b>3</b>	<b>1 937</b>	<b>1 937</b>	<b>-</b>
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 022</b>	<b>12 022</b>	<b>-</b>
<b>Total</b>	<b>6 135 259</b>	<b>6 391 751</b>	<b>(256 492)</b>	<b>6 356 351</b>	<b>6 356 271</b>	<b>80</b>

### Programme 3: INDEPENDENT SCHOOL SUBSIDIES

**Purpose:** To support independent schools in accordance with the South African Schools' Act

**Sub-programmes:**

#### Sub-programme 3.1: Primary Level

**Purpose:** To support independent schools in the Grade 1 to 7 phase.

#### Sub-programme 3.2: Secondary Level

**Purpose:** To support independent schools in the Grade 8 to 12 phase.

#### Independent Schools Subsidies Overview

The table below depicts the number of Independent Schools as at the end of 2024.

DISTRICT	INDEPENDENT SCHOOLS	INDEPENDENT SCHOOLS SUBSIDISED
Frances Baard	15	3
John Taolo Gaetsewe	12	1
ZF Mgcawu	7	0
Pixley Ka Seme	6	0
Namakwa	6	1
<b>TOTAL</b>	<b>46</b>	<b>5</b>

The NCDOE continues to monitor Independent Schools to ensure compliance with SASA and all other legislative frameworks. Accordingly, the output indicators chosen for this programme are specifically aimed at tracking access to basic education of learners with learning barriers.

**Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

**Table 2.4.4.2:**

Programme / Sub-programme: Independent Schools Subsidies								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
<b>OUTCOME 2:10-year-old learners enrolled in publicly funded schools read for meaning).</b>	Provide support to all registered Independent Schools	<b>SOI 301:</b>  Percentage of registered independent schools receiving subsidies	15.38 (6/39)	12.2%	11.90% (5/42)	10.86% (5/46)	-1.04%	Number of independent schools increased while the number of independent schools subsidised remained the same.

Programme / Sub-programme: Independent Schools Subsidies								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
<b>OUTCOME 3:</b> Youths better prepared for further studies and the world of work beyond grade 9  <b>OUTCOME 4:</b> Youths leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape		<b>SOI 302:</b>  Number of learners subsidised at registered independent schools	N/A	N/A	1 962	1962	None	N/A

### **Linking performance with budgets**

The Programme under-spent its budget by R1 million from the budget of R10 million in the 2024/25 financial year while 100% of the budget was spent in the previous year. The Programme achieved one (1) out of two (2) output indicators. The reason for the non-achievement of the output indicators was due to an increase in the number of independent schools from 42 to 46.

### **Sub-programme expenditure**

Programme 3: INDEPENDENT SCHOOL SUBSIDY	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Independent Primary Level	2 895	1 759	1 136	2 750	2 750	-
Independent Secondary Level	7 822	7 822	-	8 741	8 741	-
<b>Total</b>	<b>10 717</b>	<b>9 581</b>	<b>1 136</b>	<b>11 491</b>	<b>11 491</b>	<b>-</b>

Economic Classification	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
<b>Current payments</b>	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>10 717</b>	<b>9 581</b>	<b>1 136</b>	<b>11 491</b>	<b>11 491</b>	<b>-</b>
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>10 717</b>	<b>9 581</b>	<b>1 136</b>	<b>11 491</b>	<b>11 491</b>	<b>-</b>

### 4.3 Programme 4: PUBLIC SPECIAL SCHOOLS EDUCATION

**Purpose:** To provide compulsory public education in special schools in accordance with the South African Schools Act and White Paper 6 on inclusive education. Including E-learning and inclusive education

#### Sub-Programmes:

#### Sub-programme 4.1: Schools

**Purpose:** To provide specific public special schools with resources. (Including E-learning and inclusive education).

#### Sub-programme 4.2: Human Resource Development

**Purpose:** To provide Departmental services for the development of educators and non-educators in public special schools (including inclusive education).

#### Sub-programme 4.3: School Sport, Culture and Media Services

**Purpose:** To provide additional and departmentally managed sporting, cultural and reading activities in public special schools (including inclusive education).

#### Sub-programme 4.4: Conditional Grants

**Purpose:** To provide for projects under programme 4 specified by the Department of Basic Education and funded by conditional grants (including inclusive education).

### Public Special Schools Education Overview

There are eleven (11) Public Special Schools in the Province with a total number of 1,781 registered learners.

District	Number of Schools	Number of learners	Appointed Specialists
Frances Baard	8	1 364	3
John Taolo Gaetsewe	1	157	0
ZF Mgcawu	1	39	0
Pixley Ka Seme	0	0	0
Namakwa	1	221	0
<b>Total</b>	<b>11</b>	<b>1 781</b>	<b>3</b>

There are 20 Specialists (3 Psychologists, 11 Learner Support Specialists, 4 Occupational Therapist, 1 Speech Therapist and 1 Physiotherapist) appointed who are based at both Provincial and District offices. These render monitoring and support to schools.

A total of 3 Specialists are appointed and based at selected Public Special Schools.

During the period under review, a total of 351 learners were still on the waiting list.



The table below depicts the status of Care Centres monitored and supported.

District	Number of Centres	Number of Learners
Frances Baard	13	191
John Taolo Gaetsewe	3	31
ZF Mgcawu	4	31
Pixley Ka Seme	3	39
Namakwa	1	6
<b>Total</b>	<b>24</b>	<b>298</b>

**Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

**Table 2.4.4.2:**

Programme / Sub-programme: Public Special Schools Education								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
<b>OUTCOME 2: 10-year-old learners enrolled in publicly funded schools read for meaning.</b> <b>OUTCOME 4: Youths leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape.</b>	Provide support to all registered Independent Schools	<b>SOI 401:</b>  Number of learners in public special schools	1 984	1 970	1 759	1 781	+22	More learners than anticipated registered in Public Special Schools for
<b>OUTCOME 4: Youths leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape</b>	All educators and specialist staff are adequately trained to support learners with barriers to learning	<b>SOI 402:</b>  Number of therapists/ specialist staff in public special schools	12	15	17	12	. -5	Non-filling of specialists posts

### Linking performance with budgets

The Programme marginally over-spent by R6 million from the budget of R197 million in the 2024/25 financial year while 100% of the budget was spent in the previous year. The Programme achieved one (1) out of two (2) output indicators, the reason for the non-achievement of the output indicators was the non-filling of therapists/specialists' vacant posts.

### Sub-programme expenditure

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Schools	180 017	186 100	(6 083)	179 906	179 906	-
Human Resource Development	-	-	-	10	10	-
School Sport, Culture and Media Services	49	49	-	71	71	-
Learners for Profound Disabilities Grant	16 786	16 786	-	15 528	15 528	-
<b>Total</b>	<b>196 852</b>	<b>202 935</b>	<b>-6 083</b>	<b>195 515</b>	<b>195 515</b>	<b>-</b>

Economic Classification	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
<b>Current payments</b>	<b>176 944</b>	<b>183 003</b>	<b>(6 059)</b>	<b>176 581</b>	<b>176 581</b>	<b>-</b>
Compensation of employees	170 397	176 480	(6 083)	168 431	168 431	-
Goods and services	6 468	6 444	24	8 150	8 150	-
Interest and rent on land	79	79	-	-	-	-
<b>Transfers and subsidies</b>	<b>19 282</b>	<b>19 802</b>	<b>(520)</b>	<b>17 909</b>	<b>17 909</b>	<b>-</b>
<b>Payments for capital assets</b>	<b>626</b>	<b>130</b>	<b>496</b>	<b>1 025</b>	<b>1 025</b>	<b>-</b>
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>196 852</b>	<b>202 935</b>	<b>(6 083)</b>	<b>195 515</b>	<b>195 515</b>	<b>-</b>

#### **4.4 Programme 5: EARLY CHILDHOOD DEVELOPMENT (ECD)**

**Purpose:** To provide Early Childhood Education (ECD) at the Grade R and pre-grade R in accordance with White Paper 5. (E-learning is also included).

##### **Sub-Programmes:**

##### **Sub-programme 5.1: Grade R in Public Schools**

**Purpose:** To provide specific public ordinary schools with resources required for Grade R.

##### **Sub-programme 5.2: Grade R in Early Childhood Development Centres**

**Purpose:** To support Grade R learners at early childhood development centres

##### **Sub-programme 5.3: Pre-Grade R Training**

**Purpose:** To provide training and payment of stipends of Pre-Grade R practitioners/ educators

##### **Sub-programme 5.4: Human Resource Development**

**Purpose:** To provide Departmental services for the development of practitioners/ educators and non-educators in grade R classes at public schools and ECD centres

##### **Sub-programme 5.5: Conditional Grants**

**Purpose:** To provide for projects under programme 5 specified by the Department of Basic Education and funded by conditional grants

#### **Early Childhood Development Overview**

This programme covers both Pre Grade R (0-5) and Pre Grade R. It seeks to lay a solid foundation for ongoing improvement in learning in the later grades i.e. from Foundation Phase throughout Further Education and Training (FET) Phase. The completion of the Provincial ECD Strategy could not be attained during the period under review. The NCDOE in collaboration with Departments of Social Development and Health will prioritise the completion of the ECD Strategy within the 2025-2030 MTDP.

**Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

**Table 2.4.4.2:**

Programme / Sub-programme: Early Childhood Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
<b>OUTCOME 1: Improved school-readiness of children (Early Childhood Development)</b>	Provide support to all schools that offer Grade R	<b>SOI 501:</b> Number of public schools that offer Grade R	373	364	364	364	0	None
		<b>SOI 502:</b> Number of registered ECD programmes	N/A	N/A	300	392	+92	New ECD Programmes registered due to extended registration period.
		<b>SOI 503:</b> Number of children accessing registered ECD Programmes	N/A	N/A	13 600	21 093	+7 493	Number of registered ECD programmes was higher thus enabling more children to access the services

### Linking performance with budgets

The Programme marginally over-spent by R13 million from the budget of R218 million in the 2024/25 financial year while 100% of the budget was spent in the previous year. The Programme achieved three (3) out of three (3) output indicators. The reason for the achievement of indicators was the focus of the 6<sup>th</sup> Administration in the improvement in access of children to Early Childhood Education (ECD).

### Sub-programme expenditure

Programme 5: EARLY CHILDHOOD DEVELOPMENT	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Grade R in Public Schools	131 628	145 197	(13 569)	124 773	124 773	-
Grade R in Early Childhood Development Centres	4 772	4 772	-	3 588	3 588	-
Pre-Grade R Training	63	63	-	109	109	-
Human Resource Development	-	-	-	-	-	-
Pre-Grade R in Community Sites-Social	52 959	52 959	-	39 342	39 342	-
Early Childhood Development Grant	28 797	28 797	-	24 799	24 799	-
<b>Total</b>	<b>218 219</b>	<b>231 788</b>	<b>(13 569)</b>	<b>192 611</b>	<b>192 611</b>	<b>-</b>

Economic Classification	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
<b>Current payments</b>	<b>128 701</b>	<b>142 304</b>	<b>(13 603)</b>	<b>121 028</b>	<b>121 028</b>	<b>-</b>
Compensation of employees	121 777	135 380	(13 603)	115 327	115 327	-
Goods and services	6 924	6 924	-	5 701	5 701	-
Interest and rent on land	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>86 162</b>	<b>86 162</b>	<b>-</b>	<b>64 787</b>	<b>64 787</b>	<b>-</b>
<b>Payments for capital assets</b>	<b>3 356</b>	<b>3 322</b>	<b>34</b>	<b>6 796</b>	<b>6 796</b>	<b>-</b>
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>218 219</b>	<b>231 788</b>	<b>(13 569)</b>	<b>192 611</b>	<b>192 611</b>	<b>-</b>

## 4.5 Programme 6: INFRASTRUCTURE DEVELOPMENT

**Purpose:** To provide and maintain infrastructure facilities for schools and non-schools

**Sub-Programmes:**

**Sub-programme 6.1: Administration**

**Purpose:** To provide and maintain infrastructure facilities for the administration.

**Sub-programme 6.2: Public Ordinary Schools**

**Purpose:** To provide and maintain infrastructure facilities for public ordinary schools

**Sub-programme 6.3: Special Schools**

**Purpose:** To provide and maintain infrastructure facilities for public special schools

**Sub-programme 6.4: Early Childhood Development**

**Purpose:** To provide and maintain infrastructure facilities for early childhood development

### Infrastructure Development Overview

The purpose of Programme 6 is to provide and maintain infrastructure facilities for both administration and schools. The provision of adequate quality infrastructure supports learning and teaching as the physical environment within which teaching and learning occur would be conducive to for both learners and teachers. In the main, Programme 6 ensures public schools are provided with adequate ablution facilities, sanitation and electricity. The Department will continue to update its School Infrastructure Database, Education Facility Management System (EFMS) to inform both planning and budgeting over the MTEF period.

Despite ongoing fiscal and implementation challenges, the Northern Cape Department of Education successfully achieved 100% expenditure of its allocated infrastructure budget for the 2024/25 financial year. All programme objectives were met, reflecting strong financial discipline, strategic planning, and commitment to service delivery.

#### Classroom Infrastructure Delivery

To address overcrowding and spatial constraints, the Department delivered a total of 45 new classrooms, comprising both brick-and-mortar structures and mobile units, at high-priority schools.

- Kimberley Academy School: A flagship new facility delivered during this period, comprising:
  - 25 classrooms
  - A double Grade R classroom
  - Specialised learning facilities including:
    - Media Centre
    - Science Laboratory
    - Computer Room-
    - Nutrition Centre
    - Fully equipped School Hall
- 20 Mobile Classrooms deployed to alleviate overcrowding at the following schools: *Bongani Primary School, Barkly Wes Primêre Skool, Bongani Secondary School, Grange Primêre Skool, Emmanuel Secondary School, Floors High School, Thabane High School, Aggeneys Laerskool, Petrusville High School, Phakamisani High School*

Basic Services Infrastructure Improvements:

- Sanitation upgrades completed at 14 schools, improving hygiene and learner well-being.
- Water supply interventions rolled out at 9 schools, ensuring access to safe and reliable water.
- Electrical infrastructure upgrades completed at 18 schools, enhancing learning environments through consistent power supply.
- Perimeter fencing installed at 6 schools, strengthening safety and reducing incidents of vandalism and unauthorized access.

These achievements underscore the Department's commitment to responsive infrastructure planning, accelerated project implementation, and strong partnerships with stakeholders. The progress made contributes meaningfully to enhancing learning conditions, promoting educational equity, and advancing the social development agenda in the Northern Cape.



**Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

**Table 2.4.4.2:**

Programme / Sub-programme: Infrastructure Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
<b>OUTCOME 5: School physical infrastructure and environment that inspires learners to learn and teachers to teach</b>	Provide and maintain early childhood development infrastructure in public ordinary schools	<b>SOI 601:</b> Number of public schools provided with water infrastructure	N/A	N/A	N/A	N/A	N/A	N/A
		<b>SOI 602:</b> Number of public schools provided with electricity infrastructure	N/A	N/A	N/A	N/A	N/A	N/A
		<b>SOI 603:</b> Number of public schools supplied with sanitation facilities	N/A	N/A	N/A	N/A	N/A	N/A
		<b>SOI 604:</b> Number of schools provided with new or	1	0	0	0	0	N/A.

Programme / Sub-programme: Infrastructure Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
		additional boarding facilities						
		<b>SOI 605</b>  Number of schools where scheduled maintenance projects were completed	69	28	56	25	-31	Due to severe over commitment on Capital Projects, appointing additional contracts would have further over committed the Department. Some of the targeted maintenance projects were put on hold during their planning stages.
		<b>POI 6.2.6</b>  The percentage of public ordinary schools where upgrades or additional supply was provided in terms of water in line with agreed norms and standards	1.1% (6/543)	0.74% (4/543)	1.1%	1.7% (9/543)	+ 0.6%	The over-achievement is attributed to the completion of additional water supply projects carried over from previous financial years, along with accelerated progress on ongoing projects. Providing basic services such as water remains a high priority, and water-related challenges are addressed with urgency.
		<b>POI 6.2.7</b>	1.7%	5.34%	1.1%	3.3%	+2.2%	This over-achievement resulted from the

Programme / Sub-programme: Infrastructure Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
		The percentage of public ordinary schools where upgrades or additional supply was provided in terms of electricity and in line with agreed norms and standards	(9/543)	(29/543)		(18/543)		completion of rollover projects, faster delivery on current projects, and the extension of electrical connections to mobile classrooms provided to address learner admission challenges. Although not originally targeted under this indicator, the mobile units required full service connections. Electricity access is a high priority and electricity-related challenges are addressed with urgency
		<b>POI 6.2.8</b> The percentage of public ordinary schools where upgrades or additional supply was provided in terms of sanitation in line with agreed norms and standards	2.4% (13/543)	2.21% (12/543)	1.1%	2.6% (14/543)	+1.5%	The overachievement in sanitation provision is due to the finalization of projects from prior years and efficient construction progress during 2024/25. Sanitation remains a key priority, given its critical role in schooling, and any challenges are addressed with urgency.

### Linking performance with budgets

The Programme used 100% of its budget in the year under review, while it also did the same in the previous year. The Programme achieved three (3) out of the five (5) output indicators. The reason for the achievement of indicators was mainly due to projects carried over from previous years that were completed in the 2024/25 year, while the non-achievement was mainly due to budget cuts.

### Sub-programme expenditure

Programme 6: INFRASTRUCTURE DEVELOPMENT	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Infrastructure Administration	70 129	94 590	(24 461)	56 786	56 786	-
Infrastructure Public Ordinary Schools	622 616	617 592	5 024	572 860	572 860	-
Infrastructure Special Schools	10 520	2 169	8 351	6 856	6 856	-
Infrastructure Early Childhood Development	13 038	1 952	11 086	-	-	-
<b>Total</b>	<b>716 303</b>	<b>716 303</b>	<b>-</b>	<b>636 502</b>	<b>636 502</b>	<b>-</b>

Economic Classification	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
<b>Current payments</b>	<b>195 733</b>	<b>221 101</b>	<b>(25 368)</b>	<b>196 422</b>	<b>196 422</b>	<b>-</b>
Compensation of employees	28 000	30 635	(2 635)	28 174	28 174	-
Goods and services	167 733	190 466	(22 733)	168 248	168 248	-
Interest and rent on land	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>85</b>	<b>(85)</b>	<b>262</b>	<b>262</b>	<b>-</b>
<b>Payments for capital assets</b>	<b>520 570</b>	<b>495 117</b>	<b>25 453</b>	<b>439 818</b>	<b>439 818</b>	<b>-</b>
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>716 303</b>	<b>716 303</b>	<b>-</b>	<b>636 502</b>	<b>636 502</b>	<b>-</b>

#### **4.6 Programme 7: EXAMINATIONS AND EDUCATION RELATED SERVICES**

**Purpose:** To provide the education institutions as a whole with examination and education related services.

**Sub-Programmes:**

##### **Sub-programme 7.1: Payments to SETA**

**Purpose:** To provide employee HRD in accordance with the Skills Development Act.

##### **Sub-programme 7.2: Professional Services**

**Purpose:** To provide educators and learners in schools with Departmentally managed support services

##### **Sub-programme 7.3: External Examinations**

**Purpose:** To provide for departmentally managed examination services

##### **Sub-programme 7.4: Special Projects**

**Purpose:** To provide for special departmentally managed intervention projects in the education system as a whole.

##### **Sub-programme 7.5: Conditional Grants**

**Purpose:** To provide for projects specified by the Department of Education that is applicable to more than one programme and funded with conditional **grants**

#### **Examinations and Education Related Services Overview**

The Examination and Assessment Programme provides for the Conduct, Administration and Management of Examination and Assessment in Public Schools and a few Independent schools, the latter especially those receiving subsidies from the Department.

Strategic Activities of the Programme includes:

1. Registration, resulting and Certification of learners on electronic mainframe system
2. Managing the setting of Provincial Common Question Papers as well as providing a final quality assurance check with regard to external national papers
3. Managing School Based Assessment and integrity management of all processes
4. Manage the printing, packaging, distribution, collection and archiving of all question papers and assessment documents
5. Auditing registration of examination centres including independent centres
6. Monitoring and invigilation of all examination related processes

**Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

**Table 2.4.4.2:**

Programme / Sub-programme: Examinations and Education Related Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	** Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
<b>OUTCOME 4: Youths leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape</b>	Prepare, manage and execute credible external examinations in all secondary schools	<b>SOI 701:</b>  Percentage of learners who passed the National Senior Certificate (NSC) examination	72.4%	75.8%	80%	84.2%	4.2%	Improved performance due to more focused support to both subject teacher and learner.
		<b>SOI 702:</b>  Percentage of Grade 12 learners passing at the Bachelor Pass level	32%	30%	34%	38.8%	4.8%	Improved performance due to more focused support to both subject teacher and learner.
		<b>SOI 703:</b>  Percentage of Grade 12 learners achieving 60% and above in Mathematics	16%	12.7%	18%	14.8%	-3.2%	The Department had difficulty in acquiring Afrikaans mathematics teachers at schools where the Language of

Programme / Sub-programme: Examinations and Education Related Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
								Learning and Teaching is Afrikaans. Afrikaans maths teachers were appointed late due to their scarcity.
		<b>SOI 704:</b> Percentage of Grade 12 learners achieving 60% or more in Physical Sciences	16%	12.5%	18%	12%	-6%	Decline in Physical Science performance is due to the drop in the quality of school-based assessments.
		<b>SOI 705:</b> Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and above	115	125	130	139	+9	Improved performance due to more focused support to both subject teacher and learner.

### Linking performance with budgets

The Programme marginally underspent its budget by R77 thousand while 100% of the budget was used in the previous year. The Programme achieved three (3) out of five (5) output indicators. The reason for the achievement of indicators was mainly due to more focussed support to both subject teachers and learners while the non-achievement was mainly due to the difficulty in acquiring Afrikaans mathematics teachers and the drop in the quality of school-based assessments.

### Sub-programme expenditure

Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Payment SETA	-	-	-	8 208	8 208	-
Professional Services	25 525	25 525	-	26 040	26 040	-
Special Projects	16 216	16 216	-	183 043	183 043	-
External Examinations	101 800	101 723	77	125 297	125 297	-
HIV and AIDS (Life Skills Education) Grant	7 435	7 435	-	4 146	4 146	-
Social Sector EPWP Incentive Grant for Provinces	2 461	2 461	-	3 265	3 265	-
EPWP Incentive Grant for Provinces	2 243	2 243	-	2 157	2 157	-
<b>Total</b>	<b>155 680</b>	<b>155 603</b>	<b>77</b>	<b>352 156</b>	<b>352 156</b>	<b>-</b>

Economic Classification	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
<b>Current payments</b>	<b>149 403</b>	<b>149 515</b>	<b>(112)</b>	<b>320 841</b>	<b>320 841</b>	<b>-</b>
Compensation of employees	64 761	64 761	-	66 778	66 778	-
Goods and services	84 642	84 754	(112)	254 063	254 063	-
Interest and rent on land	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>5 584</b>	<b>5 584</b>	<b>-</b>	<b>29 345</b>	<b>29 345</b>	<b>-</b>
<b>Payments for capital assets</b>	<b>693</b>	<b>504</b>	<b>189</b>	<b>1 970</b>	<b>1 970</b>	<b>-</b>
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>155 680</b>	<b>155 603</b>	<b>77</b>	<b>352 156</b>	<b>352 156</b>	<b>-</b>



**Key objectives that have not been achieved. Indicate constraints that prevented the attainment of the objectives, including proposed remedial interventions.**

<b>Challenges / Constraints</b>	<b>Remedial Action</b>
Province is not paying competitive learner transport tariffs.	Tariffs are increased in line with fuel prices.
Not all qualifying learners are benefitting from learner transport.	Rationalisation and realignment of school processes should be aligned with learner transport and hostels accommodation.
Transport service providers do not have required size vehicles.	Service provided are allowed to use mini and midi-buses.
The current funding norms and standards for hostels puts financial pressure on schools with hostels	Special dispensation for schools with hostels should be implemented.
Based on the <b>Maintenance Backlog in the Northern Cape</b> the department requires <b>R3.7 billion</b> to address the infrastructure backlog.	<b>Prioritise</b> Preventative and reactive <b>Maintenance</b> , Upgrading of <b>Sanitation, Water, Inappropriate</b> buildings (including <b>Asbestos</b> ) and classrooms to address <b>overcrowding</b> to meet norms and standards with available funds.
A total of R25 billion is required to address the Infrastructure Norms and Standards Backlog – with the main challenge in the Northern Cape being the Inappropriate Structures in the Asbestos Belt	Alternative funding to Education Infrastructure Grant to be explored such as BFI funding, PPP arrangements and requests for investment through donorships and partnerships with mines, solar farms wind farms etc.
Infrastructure implementation does not always follow planning	<b>Continuously</b> update EFMS in terms of condition of facilities and availability of Infrastructure to ensure prioritisation can take place accurately

## 5. TRANSFER PAYMENTS

### 5.1. Transfer payments to public entities

The Department does not have Public Entities

## 6. CONDITIONAL GRANTS

### 6.1. Conditional grants and earmarked funds received

The table/s below details the conditional grants and ear marked funds received during for the period 1 April 2024 to 31 March 2025.

#### 1. Conditional Grant: NATIONAL SCHOOL NUTRITION PROGRAMME ( NSNP)

Department who transferred the grant	Department of Basic Education
Purpose of the grant	<p>To provide a nutritious meal to needy learners</p> <p>To promote Nutrition Education in the school community</p> <p>To promote Sustainable food Production in school</p>
Expected outputs of the grant	<p>269 025 learners to be provided with meals daily at school</p> <p>Transfer of funds to schools for the procurement of food and gas</p> <p>To contract 1664 Voluntary Food Handlers to cook and serve food for learners daily</p> <p>To procure protective clothing for Voluntary Food Handlers, promotional material, data projectors and food garden equipment's</p> <p>To top-up cooking and eating utensils in identified schools, because of the limited funding, districts only identify needy schools for utensils top - up</p> <p>To monitor all schools at least once(1) a quarter using the Monitoring, reporting and responding methodology</p> <p>To conduct advocacy and food handler workshop for all schools. SMT, SGB and contact educators are taken through the implementation of the programme. Food handler workshop is both theory and practical session.</p>

<p>Actual outputs achieved</p>	<p>Allocations was done to all schools for the procurement of meals and gas.</p> <p>In the fourth quarter all schools received 75% of their expected allocation</p> <p>Learners were fed daily for the three quarters. The fourth quarter learners were fed for three to four days in a week.</p> <p>Voluntary food handlers were contracted for twelve months and received a stipend of R1084.</p> <p>176 152 primary learners received breakfast on a daily basis. The introduction of breakfast promoted punctuality and learners attendance</p> <p>172 sustainable school gardens were maintained.</p> <p>PROCUREMENT</p> <p>270 000 stainless steel spoons bought and send to schools The Voluntary Food Handlers are paid a stipend of R1804 monthly from April 2024 to March 2025. This also include school holidays.</p> <p>Volunteer Food Handler Uniforms have been procured an distributed to all schools This uniform consist of a chef jacket, mop cap and apron.</p> <p>11 laptops and six projectors</p>
<p>Actual outputs achieved</p>	<p>PARTNERSHIP</p> <p>FUEL foundation is assisting the with strategic aspects</p> <p>Kathu Solar Plant funded breakfast for five schools in JOHN TAOLO GAETSEWE district</p> <p>Eduplant ( Food and trees) sustained 10 school food gardens</p> <p>Al Imdaad is providing breakfast in 4 schools in the Frances Baard</p> <p>Pioneer Foods is providing breakfast to 10 schools in the ZF MGCAWU</p> <p>Tiger Brand Foundation is providing breakfast to 14 schools in JOHN TAOLO GAETSEWE and ZF MGCAWU district later 5 schools were also included</p> <p>TRAINING</p> <p>Advocacy workshops were conducted, 1970 attendees were trained in 456 schools</p> <p>Voluntary Food Handlers workshop were held 788 VFH from 456 schools were trained</p>

	Edu Plant workshop conducted and 25 attendees from 5 schools benefited  Food safety training was conducted for all NSNP officials attended
Amount per amended DORA	R260 451 000
Amount transferred (R'000)	R260 451
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality (R'000)	R260 451
Reasons for the funds unspent by the entity	N/A
Monitoring mechanism by the transferring department	Regular monitoring using the MRR methodology, Quarterly report, inter provincial meetings and annual grant evaluation by DBE

## 2. Conditional Grant: NYS-EPWP SOCIAL SECTOR INCENTIVE GRANT

Department who transferred the grant	National Department Of Public Works and Infrastructure
Purpose of the grant	Identification and placement of unemployed youth at public schools and ECD Centres to assist NSNP administration and the implementation of the National Numeracy and Literacy Strategy. Through this programme, young people were engaged in activities which provide a service to their immediate communities whilst developing their skills towards economic activism.
Expected outputs of the grant	1. Recruitment and placement of 64 unemployed youth in a 12 months short-term contract effective from 01st April 2024 to the 31st March 2025 2. District based induction workshops for all participants 3. Quarterly On-Site data verification, monitoring and support by the joint Provincial and National EPWP Social Sector Steering Committee to ensure compliance to DORA and the EPWP Framework.

Actual outputs achieved	<p>The programme successfully reached its target of 64 job opportunities for the 2024/25 financial year as per the requirement by the National Department Of Public Works and Infrastructure. The programme was implemented through the following projects:</p> <ol style="list-style-type: none"> <li><b>44 NSNP School Based Participants</b> <ul style="list-style-type: none"> <li>FRANCES BAARD: 13</li> <li>JOHN TAOLO GAETSEWE: 10</li> <li>PIXLEY KA SEME: 07</li> <li>Namakwa: 07</li> <li>ZF MGCAWU: 07</li> </ul> </li> <li><b>20 ECD Grade R Class Assistants</b> <ul style="list-style-type: none"> <li>FRANCES BAARD: 06</li> <li>JOHN TAOLO GAETSEWE: 05</li> <li>PIXLEY KA SEME: 09</li> <li>Namakwa &amp; ZF MGCAWU: 0</li> </ul> </li> </ol>
Amount per amended DORA	R 2 461 000.00
Amount received (R'000)	R 2 461
Reasons if amount as per DORA was not received	The NCDoe spent the whole R 2 461 000.00
Amount spent by the department (R'000)	R 2 461
Reasons for the funds unspent by the entity	None
Reasons for deviations on performance	None
Measures taken to improve performance	<ol style="list-style-type: none"> <li>Bi-Monthly Provincial Steering Committee Meetings</li> <li>On-Site Monitoring and Support by districts and Provincial Team</li> </ol>
Monitoring mechanism by the receiving department	Quarterly On-Site data verification, monitoring and support by the joint Provincial and National EPWP Social Sector Steering Committee to ensure compliance to DORA and the EPWP Framework. Due to National Cost Containment Measures, the committee could only do two districts, viz, PIXLEY KA SEME and Frances Baard

### 3. Conditional Grant: EDUCATION INFRASTRUCTURE GRANT (EIG)

<b>Department who transferred the grant</b>	<b>National Treasury</b>
<b>Purpose of the grant</b>	<ul style="list-style-type: none"> <li>To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation</li> <li>To address achievement of the targets set out in the minimum norms and standards for school infrastructure</li> </ul>
<b>Expected outputs of the grant</b>	<ul style="list-style-type: none"> <li>Number of new schools, additional education spaces, education support spaces and administration facilities constructed as well as equipment and furniture provided</li> <li>Number of existing schools' infrastructure upgraded and rehabilitated including schools constructed of asbestos material and other inappropriate material</li> <li>Number of new and existing schools maintained</li> <li>Number of work opportunities created</li> <li>Number of new special schools provided, and existing special and full-service schools upgraded and maintained</li> <li>Number of schools where contracts focused on the development and upgrading of potable water supply and safe sanitation have reached practical completion</li> <li>Number of schools where contracts focussed on the COVID-19 emergency potable water supply have reached practical completion</li> <li>Number of schools where contracts focussed on the COVID-19 emergency safe sanitation have reached practical completion</li> <li>Volume of water supplied through trucking (with details of which schools were supplied on what dates)</li> <li>Number of schools provided with sanitisation materials and equipment (with quantities specified)</li> </ul>

Actual outputs achieved	No.:	PROGRAMME	Target 2024/25	DELIVERED Q1	DELIVERED Q2	DELIVERED Q3	DELIVERED Q4	Delivered 2024/25
	1	Number of New Schools	1	0	0	1	0	1
	2	Replacement schools	1	0	0	0	0	0
	3	Full Service Schools	0	0	0	0	0	0
	4	Provision/replacement of Sanitation	6	1	5	7	1	14
	5	Provision/upgrade of Water	6	2	2	3	2	9
	6	Provision/upgrade of Electricity	6	6	5	6	1	18
	7	Maintenance Projects	15	3	10	10	2	25
	8	Libraries Project	2	0	0	1	0	1
	9	Laboratories Projects	2	0	0	1	0	1
	10	School Halls	2	0	0	1	0	1
	11	Technical Workshops	1	0	0	0	0	0
	12	Nutrition Centres	2	0	2	1	0	3
	13	Additional Classrooms	39	11	2	32	0	45
	14	Grade R Classrooms	6	0	0	2	0	2
	15	Administration Blocks	2	0	1	4	0	5
	16	Provision/upgrade of fence	7	0	5	1	0	6
	17	Provision/upgrade of sport field	2	0	0	1	0	1
	18	Special Schools	0	0	0	0	0	0
	19	Boarding Schools	1	0	0	0	0	0
	20	Guard House	2	0	0	1	0	1
	21	Natural Disasters Projects	0	0	0	0	0	0
	TOTAL		103	23	32	72	6	133

<b>Amount per amended DORA</b>	R 716 303 000
<b>Amount received (R'000)</b>	R 716 303 000
<b>Reasons if amount as per DORA was not received</b>	Entire budget transferred
<b>Amount spent by the department (R'000)</b>	R 716 303 000
<b>Reasons for the funds unspent by the entity</b>	No unspent budget
<b>Reasons for deviations on performance</b>	No deviation
<b>Measures taken to improve performance</b>	No required measures
<b>Monitoring mechanism by the receiving department</b>	



#### 4. Conditional Grant: ECD GRANT: INFRASTRUCTURE COMPONENT

Department who transferred	National Treasury						
Purpose of the grant	<ul style="list-style-type: none"> <li>To support ECD providers delivering an ECD programme to meet basic health and safety requirements for registration</li> <li>To pilot the construction of New low cost ECD centres</li> </ul>						
Expected outputs of the grant	<ul style="list-style-type: none"> <li>Number of ECD centres assessed for infrastructure support and health and safety standards</li> <li>Number of ECD centres whose registration status improved as a result of the infrastructure component within 24 months of receiving the grant</li> <li>Number of low cost ECD centres constructed</li> </ul>						
Actual outputs achieved	PROGRAMME	Target 2024/25	DELIVERED Q1	DELIVERED Q2	DELIVERED Q3	DELIVERED Q4	Delivered 2024/25
	New ECD Centres	2	0	1	0	0	1
	Maintenance Projects	0	0	0	0	0	0
Amount per amended DORA (R'000)	R5 519						
Amount received (R'000)	R5 519						
Reasons if amount as per DORA was not received	Entire budget transferred						
Amount spent by the department (R'000)	R5 519						
Reasons for the funds unspent by the entity	No unspent budget						

Reasons for deviations on	No deviation
Measures taken to improve performance	No required measures
Monitoring mechanism by the receiving department	

## 5. Conditional Grant: EPWP INCENTIVE GRANT

Department who transferred the grant	Department of Roads and Public Works												
Purpose of the grant	<p>To incentivise provincial departments to expand work creation efforts through the use of labour-intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines:</p> <ul style="list-style-type: none"> <li>Maintenance of buildings; and</li> </ul>												
Expected outputs of the grant	<ul style="list-style-type: none"> <li>Number of people employed and receiving income through the EPWP</li> <li>Number of days worked per work opportunity created</li> <li>Number of full-time equivalents (FTEs) to be created through the grant</li> </ul>												
Actual outputs achieved	<table> <tr> <th rowspan="2">Programme</th><th rowspan="2">Target 2024/25</th><th colspan="2">Completed Projects</th></tr> <tr> <th>Total delivered</th><th>% Progress</th></tr> <tr> <td>Education</td><td>66</td><td>76</td><td>115%</td></tr> </table>	Programme	Target 2024/25	Completed Projects		Total delivered	% Progress	Education	66	76	115%		
Programme	Target 2024/25			Completed Projects									
		Total delivered	% Progress										
Education	66	76	115%										
Amount per amended DORA (R'000)	R2 243												
Amount received (R'000)	R2 243												
Reasons if amount as per DORA was not received	Entire budget transferred												
Amount spent by the department (R'000)	R2 243												
Reasons for the funds unspent by the entity	No unspent budget												
Reasons for deviations on performance	No deviation												

Measures taken to improve performance	No required measures
Monitoring mechanism by the receiving	

#### 6. Conditional Grant: LEARNERS WITH SEVERE TO PROFOUND INTELLECTUAL DISABILITY (LSPID)

Department who transferred the grant	Department of Basic Education
Purpose of the grant	To provide necessary support, resources and equipment to identified centres and schools for the provision of education to children with severe to profound intellectual disability. (LSPID)
Expected outputs of the grant	<p>Output 1: Human resources specific to inclusive education through the provision of key additional staff on a permanent basis.</p> <p>Output 2: Database of Special Care Centres, caregiving staff &amp; Learners with Severe to Profound Intellectual Disability.</p> <p>Output 3: Training: Transversal itinerant outreach team members, caregivers, teachers, in-service therapists and officials trained on the Learning Programme for Learners with Profound Intellectual Disability, and other programmes that support teaching and learning.</p> <p>Output 4: Outreach services provided will include:</p> <p>Output 5: Accredited trainings</p> <p>Output 6: Placement of out of school learners into the schools.</p>

Actual outputs achieved	<p>1.HR-The target for appointing the Transversal Itinerant Outreach Team (TIOTM) members was 15 and 1 Provincial coordinator but the actual is 8TIOTMs and 1 Provincial Co-ordinator. The department has 6 vacant posts to be filled that were advertised in March and the recruitment process will unfold soon.</p> <p>2.Database</p> <p>No of Special Care centres = 20</p> <p>No of caregivers = 81</p> <p>No of learners in SCCs = 242</p> <p>No of learners placed in schools = 5</p> <p>3. Training: Transversal itinerant outreach team members, caregivers, teachers, in-service therapists and officials trained on the Learning Programme for Learners with Profound Intellectual Disability, and other programmes that support teaching and learning</p> <p>4. Outreach services provided will include:</p> <ul style="list-style-type: none"> <li>- Implementation of the Learning Programme as their curriculum</li> <li>- Psycho-social and other therapeutic services to 50 learners with Severe to Profound Intellectual Disability. (LSPID). <ul style="list-style-type: none"> <li>- Providing learning and teaching support materials (LTSM) to 20 special care centres and 5 schools</li> <li>- The target for provision of assistive devices was 50 and the actual 6 Learners with Severe to Profound Intellectual Disability, where required.</li> </ul> </li> </ul> <p>5. Accredited trainings</p> <p>34 caregivers were trained on Accredited training- NQF Level 4 in ECD</p> <p>Non-accredited training</p> <p>Caregivers = 71      TIOTMs = 1      District officials = 3      Teachers= 72 Teachers</p> <p>6. Placement of out of school learners into the schools.</p> <p>The target was 17 and the actual placed is 5</p> <p>Mitigation: Provincial Task Team on placement of learners in schools was established to fast track the process.</p>
Amount per amended DORA (R'000)	R16 786
Amount received (R'000)	R16 786

Reasons if amount as per DORA not	All the transfers were received.
Amount spent by the department/ municipality	R16 786
Reasons for deviations on performance	Non employment of LSPID team to perform grant activities.
Measures to improve performance	To fast track the appointments of LSPID team since the advertisements was published in March 2025
Reasons for the funds unspent by the entity	All the funds were spent
Monitoring mechanism by the transferring department	The following are the systems used by DBE to monitor the Grant:  Share Point  Tracking SASAMS  Quarterly Reports

#### 7. Conditional Grant: EARLY CHILDHOOD DEVELOPMENT (ECD)

Department who transferred the grant	Department of Basic Education
Purpose of the grant	To increase number of poor children accessing subsidised  ECD programmes
Expected outputs of the grant	The provision of ECD programmes to poor children contributing towards universal access
Actual outputs achieved	Number of children subsidized from the conditional grant in fully registered centres – 1000  Number of children subsidized from the conditional grant in conditionally registered centres - 5434
Amount per amended DORA	R23 278 445
Amount received (R'000)	R23 278
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R23 278
Reasons for the funds unspent by	N/A

Reasons for deviations on	N/A
Measures taken to improve performance	None
Monitoring mechanism by the receiving department	Quarterly Monitoring and support visits to centres Monthly and quarterly reporting submitted to DBE

## 8. Conditional Grant: MATHS SCIENCE AND TECNOLOGY (MST)

Department who transferred the grant	Department of Basic Education
Purpose of the grant	To provide support and resources to schools, teachers and learners in line with Curriculum Assessment Policy Statement for the improvement of MST teaching and learning at selected public schools
Expected outputs of the grant	To support schools with: <ul style="list-style-type: none"> <li>Information, communication and technology (ICT) subject specific resources,</li> <li>Workshop equipment, machinery, tools and consumables,</li> <li>Laboratory equipment, apparatus and consumables.</li> <li>Learner support programmes</li> <li>Teacher support / teacher training and workshops</li> </ul>
Actual outputs achieved	<ol style="list-style-type: none"> <li>1. Provided computer hardware and broadcasting equipment to 2 feeder primary schools, and refurbished CAT lab for 3 high schools.</li> <li>2. Provided broadcasting equipment to 2 feeder schools.</li> <li>3. Provided resources to 5 Agricultural sciences focus schools.</li> <li>4. Provided financial resources for procurement of PAT consumables to 11 Technical schools.</li> <li>5. Provided laboratory chemicals to 30 high schools and provided 119 schools with 3D periodic table. Provided 350 primary schools with Mathematics basic concepts kits for foundation phase.</li> <li>6. Supported 1200 learners through matric intervention camps, supported 600 grade 8 &amp; 9 learner intervention programme for Mathematics. Registered 5500 learners to participate in Olympiads and Maths challenge. Supported 150 Grade 11 learners through SAICA Mathematics Development Camp</li> <li>7. Trained 650 teachers on content and methodologies including coding and robotics through clinics, empowerments in MST Subjects</li> </ol>
Amount per amended DORA	R28 474 000
Amount received (R'000)	R28 474

<b>Reasons if amount as per DORA was not received</b>	N/A
<b>Amount spent by the department (R'000)</b>	R28 474
<b>Reasons for the funds unspent by the entity</b>	All funds spent
<b>Reasons for deviations on performance</b>	No Deviation
<b>Measures taken to improve performance</b>	None
<b>Monitoring mechanism by the receiving department</b>	Quarterly Monitoring and support visits to schools Monthly and quarterly reporting submitted to DBE and Treasury

9. Conditional Grant: LIFE SKILLS, HIV & AIDS EDUCATION

Department who transferred the grant	National Department of Basic Education
Purpose of the grant	<ul style="list-style-type: none"> <li>To support South Africa's HIV prevention strategy by: - providing comprehensive sexuality education and access to sexual and reproductive health services to learners and supporting the provision of employee health and wellness programs for educators.</li> <li>To mitigate the impact of HIV, TB and COVID-19 by providing a caring, supportive and enabling environment for learners and educators.</li> <li>To reduce the vulnerability of children to HIV, TB and STI's, with a particular focus on orphaned children and girls.</li> </ul>
Expected outputs of the grant	<p><b><u>KPA-1: ADVOCACY &amp; SOCIAL MOBILIZATION: TARGET -100 700</u></b></p> <ul style="list-style-type: none"> <li>Educators, Learners &amp; School Community engaged in Advocacy &amp; Social Mobilisation Events</li> </ul> <p><b><u>KPA-2: TRAINING &amp; DEVELOPMENT: TARGET -160</u></b></p> <ul style="list-style-type: none"> <li>Advancing the delivery of teaching by Educators and Access of Learners to Quality Sexual Reproductive Health (SRH) Knowledge and Services, Comprehensive Sexuality Education (CSE) with integration into the curriculum and HIV Prevention Programs, Multi-grade Educators &amp; Subject Advisors, Educator Accredited Training on Lay Counselling &amp; First Aid to support learners in need</li> </ul> <p><b><u>KPA-3: PEER EDUCATION TRAINING: TARGET -350</u></b></p> <ul style="list-style-type: none"> <li>The conducted program is aimed at Empowering High School Learners on Peer Education, acquiring the appropriate skills and knowledge for demonstrating informed decision making and acceptable conduct and becoming responsible and productive citizens, Career Guidance Development &amp; Support, Comprehensive Sexuality Education and Sexual Reproductive Health, Learner Pregnancy Dialogues for addressing pregnancy prevalence and advancing Learner Retention, Priority and Targeted Intervention for Combatting Alcohol and Drug Use, Gender Based and School Violence, Gangsterism and Femicide. -</li> </ul> <p><b><u>KPA-4: CARE &amp; SUPPORT: TARGET -412</u></b></p> <ul style="list-style-type: none"> <li>The KPA with Outcome Indicators is aimed at empowering SBST's on CSTL Framework, Parents on Importance of ISHP for Learners and Complying with Endorsed Consent Forms, Educators supported through EPH&amp;W, Identified Learners as OVC's support provision, Psychosocial Support to grade 12 Learners, SMT's &amp; SGB's for Policy Development &amp; Implementation, Employment and Stipend Payment of Learner Support Agents, as well as Capacity Development.</li> </ul> <p><b><u>KPA-5: LEARNING &amp; TEACHING SUPPORT MATERIAL (LTSM): TARGET -260</u></b></p> <ul style="list-style-type: none"> <li>The provisioning of Age Appropriate HIV &amp; SRH Learning &amp; Teaching Support Material -</li> </ul>



	<p><b><u>KPA-6: MONITORING, EVALUATIONS &amp; SUPPORT: TARGET -27</u></b></p> <ul style="list-style-type: none"><li>• Regular Monitoring &amp; Support to evaluate the effectiveness of the curricular intervention &amp; support program</li></ul> <p><b><u>KPA-7 &amp; 8: MANAGEMENT &amp; ADMINISTRATION: TARGET – 22</u></b></p> <ul style="list-style-type: none"><li>• The KPA Outcome Indicators for ensuring PFMA, DoRA &amp; CG Frame work as well as SCM Regulatory Compliance for the Approved Business Plan Activity Implementation and procurement of Goods &amp; Services.</li></ul>
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Actual outputs  
achieved

**KPA-1: ADVOCACY & SOCIAL MOBILIZATION: ACTUAL-130 045**

School Community engaged in Advocacy & Social Mobilisation Events reached as follows;

- Educators – 6 288
- Learners – 120 00
- Community members – 3 757

**KPA-2: TRAINING & DEVELOPMENT: ACTUAL-283**

Advancing the delivery of teaching by Educators and Access of Learners to Quality Sexual Reproductive Health (SRH) Knowledge and Services, Comprehensive Sexuality Education (CSE) with integration into the curriculum and HIV Prevention Programs, Multi-grade Educators & Subject Advisors, Educator Accredited Training on Lay Counselling & First Aid to support learners in need. The trainings conducted were as follow:

- Accredited First Aid Training – 95
- Integration into the curriculum - 95
- Lay Counselling - 49
- First Aid training - 44

**KPA-3: PEER EDUCATION TRAINING: ACTUAL-42 807**

The conducted program is aimed at Empowering High School Learners on Peer Education, acquiring the appropriate skills and knowledge for demonstrating informed decision making and acceptable conduct and becoming responsible and productive citizens, Career Guidance Development & Support, Comprehensive Sexuality Education and Sexual Reproductive Health, Learner Pregnancy Dialogues for addressing pregnancy prevalence and advancing Learner Retention, Priority and Targeted Intervention for Combatting Alcohol and Drug Use, Gender Based and School Violence, Gangsterism and Femicide. Programs conducted were reached as follows:

- High school learners on establishment of Peer Education Clubs – 24 914
- Career guidance development and support – 2 597
- CSE & SRH information and dialogue for combating learner pregnancy – 7 477
- Priority Interventions for Combatting Drug & Alcohol Use, Gender Based & School Violence as well as Gangsterism & Femicide -7 819

**KPA-4: CARE & SUPPORT: ACTUAL- 4 757**

The KPA with Outcome Indicators is aimed at empowering SBST's on CSTL Framework, Parents on Importance of ISHP for Learners and Complying with Endorsed Consent Forms, Educators supported through EPH&W, Identified Learners as OVC's support provision, Psychosocial Support to grade 12 Learners, SMT's & SGB's for Policy Development & Implementation, Employment and Stipend Payment of Learner Support Agents, as well as Capacity Development. Participants reached as follow:

- School Based Support Team members – 109
- Parents – 28
- Learners – 4466
- School management Team members – 52
- School Governing Body members – 40
- Learner Support Agents Stipends – 12

**KPA-5: LEARNING & TEACHING SUPPORT MATERIAL (LTSM): TARGET -260**

The provisioning of Age Appropriate HIV & SRH Learning & Teaching Support Material -

	<ul style="list-style-type: none"> <li>• Learner Support Agents (LSAs)– 50</li> <li>• LSA Stipends - 12</li> </ul>
	<p><b><u>KPA-5: LEARNING &amp; TEACHING SUPPORT MATERIAL (LTSM): ACTUAL- 229</u></b></p> <p>The provisioning of Age Appropriate HIV &amp; SRH Learning &amp; Teaching Support Material. The following LTSM was procured/printed:</p> <ul style="list-style-type: none"> <li>• Prevention and management of learner pregnancy policy – 48 High Schools and 36 Primary Schools</li> <li>• Comprehensive Policy packs – 26 High Schools and 29 Primary schools</li> <li>• LTSM Sets - 100</li> </ul> <p><b><u>KPA-6: MONITORING, EVALUATIONS &amp; SUPPORT: ACTUAL- 35</u></b></p> <p>Regular Monitoring &amp; Support to evaluate the effectiveness of the curricular intervention &amp; support program.</p> <ul style="list-style-type: none"> <li>• School Monitoring and Support visits – 33</li> <li>• Provincial Grant Evaluation- 01</li> <li>• National Grant Evaluation - 01</li> </ul> <p><b><u>KPA-7 &amp; 8: MANAGEMENT &amp; ADMINISTRATION: ACTUAL- 21</u></b></p> <p>The KPA Outcome Indicators for ensuring PFMA, DoRA &amp; CG Frame work as well as SCM Regulatory Compliance for the Approved Business Plan Activity Implementation and procurement of Goods &amp; Services.</p> <ul style="list-style-type: none"> <li>• National Meetings – 02</li> <li>• Provincial Meeting – 01</li> <li>• SA AIDS Conference – 1</li> <li>• Monthly Reports – 12</li> <li>• Quarterly Reports - 4</li> <li>• Draft Annual Report for 2024/25 - 1</li> </ul>
Amount per amended DORA	R 7 435 000
Amount received (R'000)	R7 435
Reasons if amount as per DORA was not received	All 4 Trances received
Amount spent by the department (R'000)	R7 435
Reasons for the funds unspent by the entity	Budget Spending at Break - Even

<b>Reasons for deviations on performance</b>	No Deviations
<b>Measures taken to improve performance</b>	No measures for achieved performances.
<b>Monitoring mechanism by the receiving department</b>	Monitoring & Support Oversight, Monthly & Quarterly Performance Reviews, Reports & Evaluations Conducted.

## 7. DONOR FUNDS

### 7.1. Donor Funds Received

#### Donor Fund : Globeleq Development Fund - De Aar Solar – Reading and Maths Assistants

Name of donor	Globeleq Development Fund - De Aar Solar
Full amount of the funding	None in the current year (Payments made from prior year balance)
Period of the commitment	1 April 2024 – March 2025
Purpose of the funding	To pay monthly stipends to the assistants
Expected outputs	Payment of 30 beneficiaries
Actual outputs achieved	Stipends paid to beneficiaries
Amount received (R'000)	R0
Amount spent by the department (R'000)	R627
Reasons for the funds unspent	All funds were spent
Monitoring mechanism by the donor	Monitoring is done by submissions of reports and virtual meetings per semester

#### Donor Fund: Globeleq Development Fund - Droog Solar - Reading and Maths Assistants

Name of donor	Globeleq Development Fund - Droog Solar
Full amount of the funding	None in the current year (Payments made from prior year balance)
Period of the commitment	1 April 2024 – March 2025
Purpose of the funding	To pay monthly stipends to the assistants
Expected outputs	Payment of 30 beneficiaries
Actual outputs achieved	Stipends paid to beneficiaries
Amount received (R'000)	R0
Amount spent by the department (R'000)	R24
Reasons for the funds unspent	All funds were spent
Monitoring mechanism by the donor	Monitoring is done by submissions of reports and virtual meetings per semester

## **8. CAPITAL INVESTMENT**

### **8.1. Capital investment, maintenance and asset management plan**

The Northern Cape Department of Education has achieved all targets for providing basic services, including water, sanitation, and power supply (electricity) in terms of actual service access as articulated in the Regulations Relating to Minimum Uniform Norms and Standards for Public School Infrastructure. The Department does not form part of the SAFE Initiative as there are currently no schools in the Northern Cape with only PIT Latrines; all schools have been provided with either VIP toilets, EnviroLoo or Flush Toilets.

The Department, however, focuses on upgrading these basic services and increasing the reliability as a Second-Line Priority. An audit of sanitation facilities revealed that the NCDoe requires an additional 2 321 regular toilets and 1 303 Grade R toilet to comply with the prescribed learner-to-toilet ratio. The ramping up of Grades R and RR is likely to substantially increase this number as the NCDoe takes over the administration of ECD from the Department of Social Development.

The Northern Cape currently have 43 schools classified as entirely Inappropriate Structures; this includes schools located in the Asbestos Belt, where these schools will have to be relocated and an additional 46 schools classified as partially Inappropriate Structures, where these structures and roofs also have to be replaced. An estimated budget of R3.85 billion will be needed to complete these 89 schools, and the Department will attempt to prioritise two replacements for inappropriate structures each financial year.

The need for additional ordinary classrooms and Grade R Classrooms is evident in schools experiencing overcrowding and where schools utilise mobile classrooms that were provided as a short- and medium-term solution. The provisioning of new ordinary classrooms and Grade R Classrooms and the replacement of mobile classrooms currently in the system significantly impact the prioritisation and budgeting processes. In line with this, several new schools are also planned in areas where high learner enrolment is evident; this includes but is not limited to towns such as Kimberley, Kuruman and Upington.

Infrastructure within the province is in a fair to poor condition; various schools consist of old, outdated and under-maintained infrastructure, resulting in high maintenance costs. The Department prioritised the maintenance of school facilities as a whole instead of maintaining them as emergency or just portions of a school, thus resulting in a maintenance plan that can be implemented every seven years. Schools are encouraged and recommended to utilise their school maintenance allocation.

Other examples of priorities competing for the infrastructure budget are introducing special schools to districts with none, specialised rooms such as Science Laboratories, Media Centres, Computer Classrooms and Libraries, Nutrition Centres and the need for security infrastructure (e.g. fencing) due to high vandalism rates.

Infrastructure projects	2024/25			2023/24		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
<b>Existing infrastructure assets</b>	<b>501 965</b>	<b>473 789</b>	<b>28 176</b>	<b>422 263</b>	<b>419 116</b>	<b>3 147</b>
Maintenance and repairs	116 965	114 242	2 723	290 948	116 436	174 512
Upgrades and additions	385 000	359 547	25 453	131 315	302 680	(171 365)
Rehabilitation, renovations and refurbishments			-			-
<b>New Infrastructure assets: Capital</b>	<b>81 224</b>	<b>81 224</b>	<b>-</b>	<b>147 793</b>	<b>104 145</b>	<b>43 648</b>
<b>Infrastructure: Leases</b>	<b>12 498</b>	<b>12 498</b>	<b>-</b>	<b>6 500</b>	<b>9 386</b>	<b>(2 886)</b>
<b>Non Infrastructure</b>	<b>120 616</b>	<b>148 792</b>	<b>(28 176)</b>	<b>59 946</b>	<b>103 855</b>	<b>(43 909)</b>
Capital infrastructure			-	279 108	406 825	(127 717)
Current infrastructure			-	290 948	116 436	174 512
<b>Total</b>	<b>716 303</b>	<b>716 303</b>	<b>-</b>	<b>636 502</b>	<b>636 502</b>	<b>-</b>

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## PART C: GOVERNANCE

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## **1. INTRODUCTION**

Commitment by the department to maintain the highest standards of governance is fundamental to the management of public finances and resources. Users want assurance that the department has good governance structures in place to effectively, efficiently and economically utilize the state resources, which is funded by the tax payer.

## **2. RISK MANAGEMENT**

The Department developed a Risk Management Policy and Risk Management Strategy which is due for review. The Policy and Strategy is reviewed every three years or as the need arises. The Policy and Strategy outlines the Department's commitment to implementing and maintaining an effective, efficient and transparent system of risk management.

A risk assessment was conducted for the year under review and strategic and operational risk registers, which includes ICT and Fraud risks, and an Ethics and Corruption risk register were developed for the Department with mitigating controls for all identified risks. A template developed by National Treasury has been implemented for risk owners to identify new and emerging risks which may occur.

The 2024/25 Risk Management Implementation Plan which details the risk management activities for the year was approved by the Accounting Officer. Progress on the annual Risk Management Implementation Plan is reported on quarterly to the Risk Management Committee and the Audit Committee.

The 2024/25 Combined Assurance Plan of the Department, which identifies and specifies the sources of assurance over the strategic risks identified during the 2024/25 strategic risk assessment, was developed and approved by the Accounting Officer.

The Risk Management Committee, which advises the Accounting Officer and management on overall risk management in the Department, did not meet due to challenges in identifying a Chairperson.

Reporting on risk management is a standing item on the Quarterly Audit Committee meeting agenda. The Audit Committee monitors and provides feedback on the effectiveness of risk management in the Department. The Risk Management function was audited by Internal Audit during the year under review.

Risk management in the Department has become entrenched in the Department and progress is visible in the management of risks at both Head Office and District levels. This has to a certain extent transmitted into improvements in the Department's performance.

## **3. FRAUD AND CORRUPTION**

The Fraud Prevention Policy and Fraud Prevention Strategy is due for review. The Policy and Strategy documents outline the process to prevent, detect and investigate reported cases of fraud in the Department.

In addition to the above-mentioned documents a Whistle-Blowing Policy was developed and is due for review. The Whistle-Blowing Policy of the Department complies with the Protected Disclosure Act of 2000 and officials who disclose information of unlawful or corrupt conduct by their employer or fellow officials are protected from occupational detriment, provided the disclosure is made in good faith. The process for disclosure and investigation is outlined in the Policy.

Should the investigation reveal that a possible misconduct has occurred, this will be dealt with in terms of the disciplinary procedure as outlined in the Employment of Educators Act (Act 76 of 1998) and/or the Disciplinary Code and Procedures for the Public Service as contained in PSCBC Resolution 1 of 2003. Where there is prima facie evidence of criminal conduct the matter will be reported to the South African Police Service.

#### 4. MINIMISING CONFLICT OF INTEREST

Conflict of interest is minimised in the Department through the following processes:

- Annual declaration of financial interests by senior managers through the e-Disclosure system with 100% submission rate for 2023/24 financial disclosures by SMS members.
- Financial disclosures for other designated categories of employees at salary levels 11 and 12 and at salary levels 9 and 10.
- Declaration by senior managers of close family members, partners or associates who have interests in businesses or entities which may transact with the Department.
- Declaration of interest by bid specification, bid evaluation and bid adjudication committee members on any bid which is being considered.
- Declaration of interest by recruitment and selection panel members in any of the candidates shortlisted or interviewed for a post.
- Newly appointed officials are required to sign the Public Service Code of Conduct which is placed on their personnel files.
- Supply Chain Management practitioners are required to annually sign a code of conduct where they declare any business, commercial or financial interest which, due to the position they hold, may raise possible conflict of interest.
- All service providers / suppliers who submit bids / quotes must complete the Standard Bidding Document (NCP4 - Declaration of interest) to indicate if they know any government official involved in the awarding / evaluation processes of the specific quotation / bid that may constitute a possible conflict of interest.

#### 5. CODE OF CONDUCT

The Department of Education uses the general code of conduct prescribed in the Public Service. All employees are issued with a copy of the Public Service Code of Conduct on appointment and are required to adhere to the code at all times in the execution of their official responsibilities. The Code of Conduct is also uploaded on the Department's Human Resource Management System (HRMS). Any breach of the code of conduct is addressed through the Departmental disciplinary procedures.

#### 6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Head of Department has established the Health and Safety committees for the department at Head office and districts and appointed its members for a three-year term and the duties are amongst others;

**Assist with regular Inspections:**

- Inspect the workplace (site) to identify potential hazards and ensure compliance with safety regulations

**Promote Safety Awareness:**

- Educate employees on safety practices and promote awareness of health and safety protocols.

**Liaise with Management:**

- Communicate safety concerns and recommendations to management related to workplace safety.

**Monitor Compliance:**

- Ensure adherence to occupational health and safety regulations and organizational policies.

**Support Incident Investigations:**

- Assist in investigating workplace incidents to determine causes and prevent future occurrences.

First Aiders, Fire marshals and Health and Safety representatives have been appointed at Head Office and at District offices on a 3-year term.

During the year under review, the Department has actively implemented its Health and Safety Policy and an approved Employee Health and Wellness (EHW) operational plan.

Key activities undertaken include:

- Monthly inspections were carried out to identify health hazard risks, and quarterly reports summarizing findings were compiled and submitted.
- Quarterly meetings were held at both Head Office and District offices to discuss health and safety matters, ensuring regular communication and coordination across all levels.

## 7. PORTFOLIO COMMITTEES

Table below reflects the Portfolio Committee meetings that took place in 2024/25 Financial year:

Date	Purpose
20 August 2024	Induction workshop on Basic Education Sector to the Portfolio Committee on Basic Education
03 September 2024	2024/25 Annual Performance Plan and Budget Presentation to Portfolio Committee on Education, Sport, Arts and Culture
29 October 2024	Portfolio Committee on Basic Education Engagement with Provincial Education Departments on Budget Cuts and Post Declarations and Oversight Visit Observations and Responses.
07 November 2024	2023/24 Annual Report Presentation to Joint Portfolio Committee on Education, Sport, Arts and Culture and Standing Committee on Public Accounts (SCOPA) meeting.
13 February 2025	Presentation to Joint Portfolio Committee Meeting on 2024/25 Schools Funding

Matters that were raised by the Standing Committee on Public Accounts (SCOPA) in the 2023/24 Annual Report Presentation to Joint Portfolio Committee and SCOPA meeting are addressed below under SCOPA Resolutions.

## 8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
1	Internal Controls	Improve leadership oversight by strengthening adequate internal controls in place to ensure accurate and complete information on predetermined objectives and financial statements.	<ul style="list-style-type: none"> <li>➤ On a quarterly basis, all information on predetermined objectives are checked and signed off by district directors and by Provincial Managers.</li> <li>➤ The information is scrutinised and signed off by an assigned Policy and Planning Unit member.</li> <li>➤ The Policy and Planning unit is in the process of revising the performance information policy and having it signed by the accounting officer.</li> </ul>	Yes

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
			<ul style="list-style-type: none"> <li>➤ The Annual report will be thoroughly reviewed to address differences identified between the schedules and the reporting in the Annual Performance Report.</li> <li>➤ Controls over the population of the Annual report will be improved to address misstatements identified by Auditor General in the Annual Report.</li> <li>➤ Information systems that produces the numbers reported in the Annual Report will be reviewed to improve the reporting against target</li> </ul>	
2	Internal Controls	Strengthen internal controls to execute effective systems and processes in respect of planning predetermined objectives as set out by the MTSF, as well as implementation of a performance management system, and monitoring and reporting on performance.	<p>The Department will ensure that all 2025-2030 Medium Term Development Plan (MTDP) targets are included in both the Five Year Strategic Plan and subsequent Annual Performance Plans (APPs), starting with the 2025/26 APP.</p> <p>The Policy for Management of Performance Information of the Department to explicitly state the roles responsibilities of Programme Managers will be reviewed.</p> <p>Ensure adherence to Quarterly Performance Review Sessions.</p>	Yes
3	Internal Controls	Strengthen internal controls to ensure that applicable laws and regulations are reviewed, monitored and investigated, especially in the competitive bidding process. Compliance must be monitored by management. The Internal Audit Unit must on	The Internal Audit Unit is monitoring all action plans as documented in order to ensure that there is adequate internal controls to deal with all unwanted expenditure. SCM Policy and Financial Delegations are also updated at least annually in order to ensure alignment with legislation	Yes

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
		a quarterly basis submit a consequence management progress report to the committee that monitors implementation of consequence management against officials who made or permitted unauthorised, irregular, and/or fruitless and wasteful expenditure.	whilst strengthening them to remain effective. Investigations on all unwanted expenditure is also carried out with the view to implementing the necessary corrective action.	
4	Internal Controls	Internal controls must be strengthened by effectively implementing proper reviews and adherence to legislative prescripts when appointing suppliers and ensure that all payments are made within 30 days. A payment tracking report system must be submitted monthly to ensure that payments are made within 30 days.	The Department has adequate tracking mechanisms for all invoices submitted for payment. Currently the challenge faced by the Department is non-payment of suppliers due to cash flow limitations. The cash flow problems in 2024/25 are mainly due to severe budget reductions as well as the wage agreement that is not funded. This has severely constrained the operations of the Department and impacted the ability to pay suppliers negatively. All efforts are made through engagement with Provincial Treasury and Office of the Premier in order to find sustainable solutions regarding funding of the Department. This would ensure adherence to the requirement to pay suppliers in 30 days. Further to that, cost containment has been in place in order to restrict procurement of non-essential goods and services. This will assist in keeping the commitments of the department at low levels and subsequently improve the ability to settle accounts with 30 days.	Yes
5	Internal Controls	Effective internal control measures must be put in place to adequately review and monitor procurement	The Department has put measures in place to review and monitor procurement and contract management:	Yes

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
		and contract management processes to ensure compliance with legislative requirements and submitting verifiable supporting documentation.	<p><b>Procurement Processes</b></p> <p>Reviewed SCM Policy in place. The Department reviewed the SCM Policy with latest legislative changes to align with National Treasury prescripts.</p> <p>Reviewed SCM/Finance Delegations. The Department delegations of authority has been reviewed in line with legislation. All procurement documents including purchase orders are approved by delegated officials.</p> <p>The Department has implemented procurement plan and demand plan. These plans are submitted to Provincial Treasury including quarterly reviews.</p> <p>There is segregation of duties whereby different units in Supply Chain Management play a role at relevant stages of procurement stages.</p> <p>Effective cross functional bid committee system is in place composing of bid specification committee, bid evaluation committee and bid adjudication committee.</p> <p>The Department compiled SCM risk register with quarterly reviews.</p> <p>Close collaboration with Internal Audit to ensure that weakness are detected to ensure compliance.</p> <p><b>Contract Management</b></p> <p>There is a dedicated official responsible for contract administration within SCM whilst client units are responsible for contract management.</p>	

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
			<p>Signing of service level agreements with successful service providers and regular meetings to ensure that service levels are achieved.</p> <p>Contract registers are in place from beginning of the contract until the end of contract term.</p> <p>Close collaboration with Internal Audit to ensure that weakness are detected and attended to.</p>	
6	Internal Controls	Strengthen internal controls and employ the project life cycle provided by the Office of the Auditor-General in addressing all findings in respect of infrastructure projects.	<p>The Department has <b>strengthened its internal controls</b> and implemented robust measures to ensure that infrastructure projects are managed in alignment with the <b>Infrastructure Delivery Management System (IDMS)</b> and the <b>Framework for Infrastructure Delivery and Procurement Management (FIDPM)</b> project life cycle stages. This ensures that new projects are compliant with legislative and procedural requirements.</p> <p><b>1. STRENGTHEN INTERNAL CONTROLS</b></p> <p><b>a. Governance and Oversight:</b></p> <ul style="list-style-type: none"> <li>Conduct regular audits and reviews of project processes, with particular attention to adherence to legislative frameworks and policies.</li> <li>Internal audit assisted the units to provide oversight and ensure compliance with financial, technical, and operational requirements.</li> </ul>	Yes

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
			<p><b>b. Risk Management:</b></p> <ul style="list-style-type: none"> <li>Implement a risk-based approach to identify, monitor, and mitigate potential risks at all stages of the project life cycle.</li> </ul> <p><b>c. Capacity Building:</b></p> <ul style="list-style-type: none"> <li>Enhance the capacity of project teams by ensuring appropriate skills and competencies, particularly in procurement, financial management, and technical expertise.</li> <li>Provided training JBCC.</li> </ul> <p><b>d. Systems and Tools:</b></p> <ul style="list-style-type: none"> <li>Utilize integrated project management and financial systems like EFMS to monitor progress, budgets, and compliance.</li> <li>Ensure proper documentation and record-keeping to support transparency and accountability.</li> </ul> <p><b>2. EMPLOY THE PROJECT LIFE CYCLE APPROACH</b></p> <p>The <b>Infrastructure Delivery Management System (IDMS)</b> provides a structured approach to managing public infrastructure projects. It aligns with the <b>Framework for Infrastructure Delivery and Procurement Management (FIDPM)</b> and is divided into <b>six key project stages</b>, each with distinct objectives and deliverables. Here's an overview of the IDMS project stages:</p>	



Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
			<p>1. <b>STAGE 1: Project Initiation</b></p> <ul style="list-style-type: none"> <li>• <b>Objective:</b> Define the need for the project and confirm alignment with strategic goals and policies.</li> <li>• <b>Key Activities:</b> <ul style="list-style-type: none"> <li>• Identification of infrastructure needs through stakeholder engagements and assessments.</li> <li>• Preparation of initiation reports and strategic briefs.</li> <li>• Approval of funding for feasibility studies and pre-planning.</li> </ul> </li> <li>• <b>Key Deliverable: Project Initiation Report.</b></li> </ul> <p>2. <b>STAGE 2: Strategic Planning</b></p> <ul style="list-style-type: none"> <li>• <b>Objective:</b> Establish the feasibility of the project and develop a clear strategic framework.</li> <li>• <b>Key Activities:</b> <ul style="list-style-type: none"> <li>• Conduct feasibility studies, including geotechnical, environmental, and cost-benefit analyses.</li> <li>• Develop a strategic infrastructure plan or programme.</li> <li>• Outline the project's scope, objectives, and high-level budget.</li> </ul> </li> <li>• <b>Key Deliverable: Feasibility Study Report or Strategic Brief.</b></li> </ul> <p>3. <b>STAGE 3: Design Development</b></p>	

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
			<p><b>Objective:</b> Develop initial project designs and refine project scope and cost estimates.</p> <ul style="list-style-type: none"> <li>• <b>Key Activities:</b></li> <li>• Engage professional service providers for preliminary design development.</li> <li>• Finalize the project scope and implementation framework.</li> <li>• Prepare concept drawings and initial cost estimates.</li> <li>• <b>Key Deliverable: Concept Report.</b></li> </ul> <p>3. <b>STAGE 4: Design Development</b></p> <ul style="list-style-type: none"> <li>• <b>Objective:</b> Prepare detailed designs, technical specifications, and procurement documents.</li> <li>• <b>Key Activities:</b></li> <li>• Develop detailed architectural, structural, mechanical, and electrical designs.</li> <li>• Finalize cost estimates and project timelines.</li> <li>• Prepare tender documentation for contractor procurement.</li> <li>• <b>Key Deliverable: Detailed Design Report and Tender Documentation.</b></li> </ul> <p>4. <b>STAGE 5: Works (Construction)</b></p> <ul style="list-style-type: none"> <li>• <b>Objective:</b> Implement the project according to approved designs and specifications.</li> </ul>	

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
			<ul style="list-style-type: none"> <li>• <b>Key Activities:</b></li> <li>• Procurement and appointment of contractors.</li> <li>• Construction of infrastructure under site supervision.</li> <li>• Monitor progress, quality, and compliance with Occupational Health and Safety (OHS) requirements.</li> <li>• <b>Key Deliverable: Constructed Facility</b> (ready for operational use).</li> </ul> <p>5. <b>STAGE 6: Handover</b></p> <ul style="list-style-type: none"> <li>• <b>Objective:</b> Mark the stage where the facility is completed, fit for intended use, and the <b>Retention Period</b> begins.</li> <li>• <b>Key Activities:</b> <ul style="list-style-type: none"> <li>○ Perform final inspections to verify compliance with project specifications.</li> <li>○ Issue the <b>Certificate of Practical Completion</b> to signify the handover of the facility.</li> <li>○ Ensure facility readiness for operational use by the client or end-user.</li> </ul> </li> <li>• <b>Key Deliverable: Certificate of Practical Completion and Handover Documentation.</b></li> </ul> <p>6. <b>STAGE 7: Project Close-Out</b></p> <ul style="list-style-type: none"> <li>• <b>Objective:</b> Complete all contractual obligations and finalize</li> </ul>	

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
			<p>the project for operational use.</p> <ul style="list-style-type: none"> <li>• <b>Key Activities:</b></li> <li>• Address all defects and perform final inspections.</li> <li>• Handover of infrastructure to the client or end-user.</li> <li>• Compile final project completion reports and register assets.</li> <li>• <b>Key Deliverable: Project Close-Out Report</b></li> </ul> <p><b>3. ADDRESSING AGSA FINDINGS</b></p> <p><b>a. Root Cause Analysis:</b></p> <ul style="list-style-type: none"> <li>• Review AGSA findings to identify the underlying causes of non-compliance or inefficiencies.</li> <li>• The Department developed specific action plans to address these root causes within the framework of the project life cycle.</li> </ul> <p><b>b. Continuous Improvement:</b></p> <ul style="list-style-type: none"> <li>• Use findings to enhance future project planning, execution, and monitoring.</li> <li>• Incorporate AGSA recommendations into internal policies and project management guidelines.</li> </ul>	
7	Audit Action Plan	Review and monitor implementation of the Audit Action Plan to address Material Irregularities identified. Also, ensure that the Internal Audit Unit monitor and assess the	The 2023/24 audit action plan is addressing all audit matters as raised in the management report of the Department. Preventative and corrective measures are captured in the plan mainly under Infrastructure.	Yes

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
		implementation of the Audit Action Plan to address the audit findings.	The plan is monitored at least quarterly by both Provincial Treasury and Internal Audit to ensure that there are effective measures in place and they are being implemented by the Department.	
8	Transfers and Subsidies	Strengthen existing measures and ensure that supporting evidence is available to support the application of transfers and subsidies are applied for the intended purposes.	<p>The Northern Cape Department of Education (NCDoE) has been proactive in training newly elected School Governing Body (SGB) members and School Management Teams (SMTs) on their financial management responsibilities.</p> <p>These sessions covered the following key areas:</p> <ul style="list-style-type: none"> <li>• <b>Preparation and Auditing of Annual Financial Statements:</b> Schools were trained on how to prepare and submit audited AFS to the NCDoE as per the legal requirements.</li> <li>• <b>Utilisation of Transfer Payments:</b> Schools were educated on the correct use of transfer payments, ensuring that funds allocated to the school are spent in line with their intended purposes.</li> <li>• <b>Departmental Financial Directives:</b> Training on the Department's financial directives, which cover all aspects of financial management, has been provided to ensure that schools adhere to prescribed financial guidelines.</li> <li>• <b>Communication and Reminders:</b> Regular circulars and communication</li> </ul>	Yes

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
			<p>reminders have been sent to schools regarding the importance of submitting audited AFS in compliance with Section 121 of the National Norms and Standards for School Funding Policy.</p> <p>The non-submission of AFS by schools has implications for the November allocation of the Section 21 Maintenance and Services funding. According to the Amended South African Schools Act and the National Norms and Standards for School Funding Policy, failure to submit the AFS impacts the transfer of this specific funding but does not affect other transfers such as the Learner and Teacher Support Material (LTSM) , National School Nutrition Programme (NSNP) and other transfers</p> <p>Importantly, the National Department of Basic Education issued Circular M1 of 2019, which provides a legal opinion on the applicability of the Public Finance Management Act (PFMA) to schools. The circular states that schools are exempt from the requirements of the PFMA, providing clarity on their specific financial management responsibilities under the Amended South African Schools Act.</p> <p>This exemption allows schools to focus on compliance with the relevant guidelines in the National Norms and Standards for School Funding Policy and other</p>	

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
			<p>applicable regulations, without being bound by the more stringent requirements of the PFMA.</p> <p>The Department conducts regular on-site visits through its District and Provincial Offices to ensure that schools are adhering to the financial policies and guidelines set forth. These visits help to assess whether schools are implementing the necessary financial controls and whether they are submitting their audited AFS in accordance with the requirements of the laws and regulations.</p> <p>Through these monitoring mechanisms, the Department aims to support schools in achieving financial compliance and to address any challenges that may arise during the financial management process.</p>	
9	Audit Action Plan	Design, implement and monitor an effective Audit Action Plan to ensure that previous findings are addressed, especially consequence management in respect of unauthorised, irregular, fruitless and wasteful expenditure.	The 2023/24 audit action plan has included all the actions relating to prevention and detection of unauthorised, irregular and fruitless expenditure. As per guidance obtained from Provincial Treasury, all consequence management actions will be taken once investigations are complete and reports are recommending that action be taken. Part of the plans include ensuring that the Infrastructure implementing agents are correctly following the procurement prescripts. In addition to this, the learner transport contracts will be regularised through a procurement process assisted by Provincial Treasury. Both these action will significantly	Yes

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
			reduce the irregular expenditure incurred by the Department.	

## 9. PRIOR MODIFICATIONS TO AUDIT REPORTS

The Department received an unqualified audit opinion on the 2023/24 Annual Financial Statements. The discussion below relates to matters of non-compliance.

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred unauthorised, irregular and fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into unauthorised, irregular and fruitless and wasteful expenditure were not performed.	2023/24	<p>1. Investigations on irregular expenditure incurred in the prior years are currently being conducted. The process is divided into six sections as follows:</p> <ul style="list-style-type: none"> <li>• Irregular expenditure incurred through DRPW,</li> <li>• Irregular expenditure incurred through IDT,</li> <li>• Irregular expenditure incurred through PSPs,</li> <li>• Learner Transport,</li> <li>• Departmental internal projects and</li> <li>• School transfers for infrastructure projects.</li> </ul> <p>2. The department will write to Provincial Treasury to request condonation when investigations has been completed as per the laws and regulations.</p> <p>3. Based on the investigation outcome, department will implement controls to prevent irregular expenditure in the future.</p> <p>4. Consequence management, where applicable, will be implemented after investigations into these UIFW expenditure are finalised to determine the appropriate sanctions to be applied.</p>
Effective and appropriate steps were not taken to prevent irregular and fruitless and wasteful expenditure, as disclosed in note 23	2013/14	<p>1. Limitation of SCM deviations</p> <p>2. Engagement with PSP's and/or review of contracts</p>



Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1.		<p>3. Finalisation of learner transport contracts</p> <p>4. Finalise the investigations of irregular expenditure that needs to be condoned by relevant authority.</p> <p>5. Review and monitor proper implementation of the departmental SCM policy and processes to ensure compliance thereof, by both departmental officials and implementing agents.</p> <p>6. Consequence management where applicable will be implemented.</p>
Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by treasury regulation 8.2.3.	2008/09	<p>1. Invoice register to be maintained to document the date the invoices are received.</p> <p>2. Invoice register to be periodically (preferably weekly) reviewed to ensure that all invoices are paid on time</p> <p>3. Financial accounting to ensure that suppliers are paid on time with the aim of reducing the number of creditors days</p> <p>3. Budget office to ensure that there is a budget for all orders that are issued especially towards year end to avoid unauthorised expenditure</p> <p>4. Budget office to ensure that no commitments are made where the budget has been depleted</p>
I was unable to obtain sufficient appropriate audit evidence that invitations for competitive bidding were advertised in the government tender bulletin and institutional media platform or any other media platform as required by Treasury Regulation 16A6.3(c) and NTI 01 of 2021/22 par 4.1.	2023/24	<p>Form and Train Bid Committees for specifications, evaluations, and adjudications as per Treasury regulations.</p> <p>Ensure 21-day Bid Advertisement.</p> <p>Keep Proper Documentation for bid processes, including SBD4 forms and tax compliance records.</p> <p>Align Bid Evaluation Criteria with those in the bid documentation.</p> <p>Use Compliance Checklists to verify adherence to procurement regulations at each stage.</p>

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
Invitations for competitive bidding were not advertised for a required minimum period, as required by Treasury Regulation 16A6.3(c).	2023/24	<p>Form and Train Bid Committees for specifications, evaluations, and adjudications as per Treasury regulations.</p> <p>Ensure 21-day Bid Advertisement.</p> <p>Keep Proper Documentation for bid processes, including SBD4 forms and tax compliance records.</p> <p>Align Bid Evaluation Criteria with those in the bid documentation.</p> <p>Use Compliance Checklists to verify adherence to procurement regulations at each stage.</p>
Competitive bids were adjudicated by a bid adjudication committee that was not composed in accordance with the policies of the department, as required by Treasury Regulation 16A6.2 (a) and (b).	2023/24	<p>Form and Train Bid Committees for specifications, evaluations, and adjudications as per Treasury regulations.</p> <p>Ensure 21-day Bid Advertisement.</p> <p>Keep Proper Documentation for bid processes, including SBD4 forms and tax compliance records.</p> <p>Align Bid Evaluation Criteria with those in the bid documentation.</p> <p>Use Compliance Checklists to verify adherence to procurement regulations at each stage.</p>
Contracts were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, which is prescribed in order to comply with Treasury Regulation 16A8.3.	2022/23	<p>1. A communique was circulated to all departmental staff as a reminder about the regulations on doing business with the state and the declaration requirements.</p> <p>2. Consequence management will be sought on employees who are found guilty in the future.</p>
I was unable to obtain sufficient appropriate audit evidence that contracts were awarded to suppliers whose tax matters have been declared by the South African Revenue Services to be in order as required by Treasury Regulation 16A9.1(d).	2023/24	<p>Ensure that the entire quotation process is followed by the schools.</p> <p>Include in concurrence process the evidence of advertisement, evidence of SBD 4 forms completed and signed by the winning bidder/supplier, evidence that the winning supplier is registered on CSD and that the winning bidder is tax compliant at the time of awarding the contract</p>

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
I was unable to obtain sufficient appropriate audit evidence that contracts were awarded to bidders based on points given for criteria that were stipulated in the original invitation for bidding as required by Treasury Regulation 16A6.3(a) and (b).	2022/23	Selection of bidders are done in terms of criteria stipulated in the bid document.
I was unable to obtain sufficient appropriate audit evidence that contracts participated into were secured by the other organ of state through a competitive bidding process, the terms and conditions are the same in accordance with Treasury Regulation 16A6.6. Similar limitations were also reported in the prior year.	2022/23	The Department will continue to follow relevant SCM prescripts.
Specific information systems were not implemented to enable the monitoring of progress made towards achieving targets, core objectives and service delivery as required by public service regulation 25(1)(e)(i) and (iii).	2022/23	<p>The Policy and Planning unit is in the process of revising the policy and having it signed by the accounting officer.</p> <p>The Annual report will be thoroughly reviewed to address differences identified between the schedules and the reporting in the Annual Performance report</p> <p>Controls over the population of the Annual report will be improved to address misstatements identified by Auditor General in the Annual report.</p> <p>Information systems that produces the numbers reported in the Annual report will be reviewed to improve the reporting against target</p>
I was unable to obtain sufficient appropriate audit evidence that appropriate measures were maintained to ensure that transfers and subsidies to entities were applied for their intended purposes, as required by section 38(1)(j) of the PFMA and treasury regulation 8.4.1.	2023/24	<p>The Northern Cape Department of Education (NCDoE) has been proactive in training newly elected School Governing Body (SGB) members and School Management Teams (SMTs) on their financial management responsibilities.</p> <p>These sessions covered the following key areas:</p> <ul style="list-style-type: none"> <li><b>Preparation and Auditing of Annual Financial Statements:</b> Schools were trained on how to</li> </ul>

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
		<p>prepare and submit audited AFS to the NCDoe as per the legal requirements.</p> <ul style="list-style-type: none"> <li>• <b>Utilisation of Transfer Payments:</b> Schools were educated on the correct use of transfer payments, ensuring that funds allocated to the school are spent in line with their intended purposes.</li> <li>• <b>Departmental Financial Directives:</b> Training on the Department's financial directives, which cover all aspects of financial management, has been provided to ensure that schools adhere to prescribed financial guidelines.</li> <li>• <b>Communication and Reminders:</b> Regular circulars and communication reminders have been sent to schools regarding the importance of submitting audited AFS in compliance with Section 121 of the National Norms and Standards for School Funding Policy.</li> </ul> <p>The non-submission of AFS by schools has implications for the November allocation of the Section 21 Maintenance and Services funding. According to the Amended South African Schools Act and the National Norms and Standards for School Funding Policy, failure to submit the AFS impacts the transfer of this specific funding but does not affect other transfers such as the Learner and Teacher Support Material (LTSM) , National School Nutrition Programme (NSNP) and other transfers</p> <p>Importantly, the National Department of Basic Education issued Circular M1 of 2019, which provides a legal opinion on the applicability of the Public Finance Management Act (PFMA) to</p>

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
		<p>schools. The circular states that schools are exempt from the requirements of the PFMA, providing clarity on their specific financial management responsibilities under the Amended South African Schools Act.</p> <p>This exemption allows schools to focus on compliance with the relevant guidelines in the National Norms and Standards for School Funding Policy and other applicable regulations, without being bound by the more stringent requirements of the PFMA.</p> <p>The Department conducts regular on-site visits through its District and Provincial Offices to ensure that schools are adhering to the financial policies and guidelines set forth. These visits help to assess whether schools are implementing the necessary financial controls and whether they are submitting their audited AFS in accordance with the requirements of the laws and regulations.</p> <p>Through these monitoring mechanisms, the Department aims to support schools in achieving financial compliance and to address any challenges that may arise during the financial management process.</p>

## 10. INTERNAL CONTROL UNIT

Internal control located in Financial Management reviews payment batches to ensure that there is compliance with the relevant prescripts.

## **11. INTERNAL AUDIT AND AUDIT COMMITTEES**

### **Internal Audit Function**

#### **Purpose and mandate**

The Internal Audit Function (IAF) has been performed by the “Provincial Internal Audit Service”. The function was setup under section 38(1) (a) (ii) and 76(4) (e) of the PFMA as a shared function for the Northern Cape Provincial Administration, and in terms of paragraph 3.2.3. Of the Treasury Regulations. The function fulfils an independent assurance function and is housed within Provincial Treasury.

In light of Treasury Regulation 3.2.6, which stipulates that internal audit must be conducted in accordance with the Standards™ set by the Institute of Internal Auditors, the IAF is guided by the International Professional Practices Framework® (IPPF®) published by the Institute of Internal Auditors (The IIA); to act independently and objectively in providing assurance and advisory services in respect of the department’s overall governance, risk management, and internal control processes. The IAF’s functional reporting to the audit committee (AC) as prescribed by the PFMA is intended to protect its independence and objectivity.

The AC is established as prescribed by the PFMA and its core functions and responsibilities are spelled out in the Treasury Regulations and the AC Charter, approved by the Executive Authority. The AC plays a pivotal role in assessing, and based on such assessment, advising the Accounting Officer and Executive Authority regarding:

- The effectiveness of the department’s overall governance, risk management and internal control system;
- The effectiveness of the internal audit function;
- The adequacy, reliability and accuracy of financial and performance information produced by the department
- Accounting and auditing concerns identified through internal and statutory audits; and
- The department’s compliance with legal and regulatory provisions.

The AC thus assists the department in enhancing its integrity and operational effectiveness through good governance and adherence to the legislative, accounting, and auditing frameworks.

#### **Vision and strategy**

To be a trusted, collaborative, and value-adding assurance partner that strengthens governance, risk management, and control across all Northern Cape Provincial Departments

Through a shared internal audit service model, we will deliver coordinated, risk-based, and high-quality audit services that support each department’s strategic objectives while promoting efficiency, accountability, and continuous improvement across the province.

#### **Charter, methodology and internal audit plans**

The IAF is guided by an internal audit charter, endorsed by the Accounting Officer and approved by the Audit Committee and performs its functions as provided in the PFMA and the internal audit charter.

The IAF reviewed its methodology to be aligned to the Global Internal Audit Standards 2024.

The IAF compiles a rolling three-year risk-based plan and prepares an annual plan after taking consideration of the risks facing the department, strategic objectives, the department's mandate, audit issues and inputs by management. The AC reviewed and approved the plans.

### **Independence and authority**

The independence of internal audit is considered by the Chief Audit Executive and AC on an ongoing basis. It has been determined and confirmed that the IAF has remained independent and objective of all operational functions and that the functional reporting to the AC and administrative reporting to the Treasury Head of Department have enabled appropriate organisational positioning.

Internal Audit has access to all stakeholders as well as free and unrestricted access to all areas within the department.

### **Internal audit modality**

A shared internal audit model is in place, stationed in Provincial Treasury and operates in 4 clusters of 3 departments each. This contributed positively to independence.

### **Staffing**

The IAF staff structure consists of 6 audit staff and 1 secretary. The Director, Deputy Director, Assistant Director, Senior Internal Auditors, and Internal Auditors. The IAF operated with a reduced capacity due to one vacancy at the Senior Internal Auditor level. The collective skills and experience of IAF staff are appropriate. The training budget was allocated, and the staff was provided with training and sufficient Continuing Professional Development (CPD) hours to comply with the Institute of Internal Auditor's CPD requirements.

### **Stakeholder relationships**

The IAF maintains combined assurance agreements with the Office of the Premier (performance information), the Northern Cape Provincial Treasury (Infrastructure unit, FIMS unit, Accounting Services) and the Auditor General (regulatory and ISA units).

### **Clean audit drive**

Internal Audit aligned its processes to meet the vision of the Operation Clean Audit drive. Internal audit reviewed the completeness and adequacy of the AGSA audit action plan and furthermore conducted follow up audits in November and March to monitor the implementation thereof.

### **Quality assurance and improvement program**

The compulsory 5-yearly external quality assurance review was concluded in December 2022. The outcome was again the highest rating, namely general conformance to the Standards for the Professional Practice of Internal Auditing. For the last 11 consecutive years, the Auditor-General did not raise any negative findings during their annual review of Internal Audit. The IAF's annual self-assessment indicate general conformance to the Standards.

### Planned and completed audits

No	AUDIT	TYPE	STATUS
1	Annual Financial Statements	Assurance	Completed
2	Annual Performance Report	Assurance	Completed
3	Matric Support Program	Assurance	Completed
4	Risk, fraud and ethics management: Follow up	Assurance	Completed
5	HIV & Aids (Life Skills Education) Grant	Assurance	Completed
6	Social Sector EPWP Incentive Grant	Assurance	Completed
7	AGSA Audit Action Plan (Adequacy and Completeness)	Assurance	Completed
8	Follow up audit - AGSA Audit Action Plan (Implementation Status in November)	Assurance	Completed
9	National School Nutrition Program	Assurance	Completed
10	Asset Management	Assurance	Completed
11	Matric Support Program: Tablets & Budget Management	Assurance	Completed
12	Infrastructure Grant	Assurance	Completed
13	Asset Management (Mobile Classrooms)	Assurance	Completed
14	Information Technology Audit	Assurance	Completed
15	Performance Information	Assurance	Completed
16	Interim Financial Statements	Assurance	Completed
17	Follow up - Audit Action Plan	Assurance	Completed
18	Supply Chain Management	Assurance	Completed
19	Budget Management	Assurance	Completed
20	Follow up - AGSA Audit Action Plan (Implementation Status in March)	Assurance	Completed

- All audits (100%) were completed.
- Internal audit findings were communicated timely and management implemented measures to mitigate the risks. Significant matters identified during the year were reported to the AC

#### o Ad hoc projects

No Ad hoc audits were conducted during the reporting period.

#### o Internal audit recommendations

Recommendations were issued to management to address control weaknesses. The Audit Committee tracked implementation progress, recommending earlier timelines for implementation where necessary.

#### o Value added

Internal audit work has contributed to improved compliance, identification of inefficiencies, and informed decision-making.



- **Limitations**

No constraints that impeded the optimal IAF performance.

## **AUDIT COMMITTEE**

Throughout the year under review, the Audit Committee (AC) operated in terms of an approved AC Charter, which was the committee's approved terms of reference. The AC reports to the Accounting Officer and Executive Authority.

### **Independence**

The AC operated freely in exercising its independence.

### **Protecting the independence of the IAF**

The AC has reviewed the organisational positioning, and all aspects related to the independence of the IAF, including what safeguards were in place to protect the independence of internal auditors, as well as from threats and victimisation. The AC had no reason to intervene to protect internal auditors during the period under review.

### **Performance against statutory duties**

The AC fulfilled its functions and responsibilities as set out in the PFMA, Treasury Regulations, Global Internal Audit Standards™ and the approved AC Charter. The AC has, as part of its oversight responsibility on a quarterly basis, followed up on audit findings to ensure that issues raised were addressed timely.

Further information relating to the AC, as required by the PFMA and Treasury Regulations is included in the Audit Committee's Report, which is incorporated in the annual report of the Department.

### **Combined assurance**

The AC provided oversight on the combined assurance process and the maturity of combined assurance.

### **Resolution of AC recommendations**

AC is satisfied regarding how its recommendations are received and implemented.

### **AC performance evaluation**

The AC conducts an annual evaluation of its own performance and effectiveness during the period under review. A satisfaction survey from its key stakeholders was also done. The key outcomes were found to be satisfactory for both these processes.

**Auditor-General's Report:**

The AC has reviewed the department's implementation plan for audit issues raised in the previous year. Not all the matters have been adequately resolved. Areas that need improvement are as follows:

- Finance,
- Supply Chain Management,
- Human Resource Management,
- Predetermined objectives,
- Information Technology,
- Learner Transport, and
- National School Nutrition Program,

The Auditor-General issued an unqualified Audit Report with material findings for the Department. There is a possibility that the department may face a going concern problem if drastic steps for turnaround are not implemented. The AC concurs and accepts the conclusions of the Auditor-General on the annual financial statements and is of the opinion that the audited annual financial statements be accepted and read together with the report of the Auditor-General.

### Audit committee Composition & Meeting Attendance

The AC has the appropriate number of persons, mix of skills and experience, and balance between internal and external members to fulfil its mandate considering the size, geographic dispersion, supply chain and general complexity of the department.

Name	Qualifications	Professional Affiliation	Date appointed	No. of Meetings attended	Has the AC member declared private and business interest in every meeting?	Is the AC member an employee of an organ of state?	No. of other AC's that the member served on during the reporting period (whether it is in the public sector or not)	No. of other governance structures the member served on during the reporting period. E.g. Boards, Risk Committee, IT Committee etc. whether in this or other institutions.
Ms J Gunther	<ul style="list-style-type: none"> <li>- Certified Internal Auditor</li> <li>- CRMA</li> <li>- Associate General Accountant</li> <li>- Masters in Cost Accounting</li> <li>- BCompt</li> <li>- Various accounting and auditing certificates</li> </ul>	The Institute of Internal Auditors & South African Institute of Chartered Accountants	01 December 2023	04 out of 04	Yes	No	5	2
Mr Mongezi Mngqibisa	<ul style="list-style-type: none"> <li>- B. Com (Business Economics &amp; Economics)</li> <li>- B. Com Honours</li> <li>- MBL</li> </ul>	The Institute of directors (South Africa)	01 December 2023	04 out of 04	Yes	No	4	0
Dr Casper Olivier	<ul style="list-style-type: none"> <li>- Diploma Public Administration</li> <li>- B Iuris</li> <li>- MPA</li> <li>- PhD (Public Management)</li> </ul>	None	01 December 2023	04 out of 04	Yes	No	5	1
Ms Pamela Nogwili	<ul style="list-style-type: none"> <li>- Master of Management (Monitoring and Evaluation)</li> <li>- Post Graduate Diploma in HIV/AIDS Management</li> <li>- B.Sc (Physiotherapy)</li> </ul>	None	01 December 2023	03 out of 04	Yes	Yes	4	0

In terms of the PFMA, section 77(b), an Audit Committee must meet at least twice a year. In addition, Treasury Regulations, section 3.1.16 provides that an Audit Committee must meet at least annually with the Auditor General. The Audit Committee met four times during the year in compliance with the PFMA and also met with the Auditor General.

#### **Remuneration of Audit Committee Members**

The AC members are remunerated at agreed upon rates derived from the DPSA rates which is at a fixed rate on number of meetings attended. If AC members are working for an organ of state, they are not being remunerated.



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**Ms Judy Gunther**  
**Chairperson of the Audit Committee: Cluster 1**  
**Northern Cape Department of Education**  
**(Date)**

## 12. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the compliance to the BBBEE requirements of the BBBEE Act of 2013 and as determined by the Department of Trade, Industry and Competition.

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	
Developing and implementing a preferential procurement policy?	Yes	The Supply Chain Management Policy has been reviewed to include the updated PPPFE Regulations for 2023.
Determining qualification criteria for the sale of state-owned enterprises?	N/A	
Developing criteria for entering into partnerships with the private sector?	N/A	
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	

## PART D: HUMAN RESOURCE MANAGEMENT

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## 1. INTRODUCTION

The information contained in this part of the annual report has been prescribed by the Minister for the Public Service and Administration for all departments in the public service and in line with the under-mentioned policy mandates:

Public Service Regulations (Chapter 1, Part III J.3 and J.4).  
Basic Conditions of Employment Act, 1997 (Act 75 of 1997),  
Labour Relations Act, 1995 (Act 66 of 1995),  
Employment Equity Act, 1998 (Act 55 of 1998),  
Occupational Health and Safety Act, 1993 (Act 85 of 1993),  
Compensation for Occupational Injuries and Diseases Act, 1993 (Act 130 of 1993),  
Government Employees Pension Law, 1996 (Proclamation 21 of 1996),  
Employment of Educators Act, 1998 (Act 76 of 1998),  
Public Service Act, 1994 (Proclamation 103 of 1994), and  
Constitution of the Republic of South Africa, 1996,  
Skills Development Act, 1998 (Act 97 of 1998)  
Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 (Act 4 of 2000),  
Promotion of Access to Information Act, 2000 (Act 2 of 2000),  
Promotion of Administrative Justice Act, 2000 (Act 3 of 2000).

## 2. OVERVIEW OF HUMAN RESOURCES

The Human Resources (HR) Chief Directorate within the **Northern Cape Department of Education (NCDoE)** is responsible for managing the department's workforce to ensure the delivery of quality education throughout the province. HR oversees the recruitment, placement, development, and retention of both teaching and non-teaching staff across schools and administrative offices.

### Key functions include:

- **Recruitment and Staffing:** Managing the hiring process for educators, administrative, and support staff in accordance with national and provincial policies.
- **Employee Relations:** Ensuring compliance with labour laws and addressing issues such as grievances, disciplinary procedures, and collective bargaining agreements.
- **Performance Management:** Implementing systems like IQMS (Integrated Quality Management System) to monitor and improve educator performance.
- **Training and Development:** Coordinating professional development programs and bursaries to build capacity among employees.
- **Human Resource Administration:** Handling personnel records, leave management, and payroll coordination in collaboration with provincial Treasury and the Department of Public Service and Administration (DPSA).

Overall, the HR Chief Directorate plays a crucial strategic and operational role in supporting education delivery by ensuring that schools and offices are staffed with qualified, motivated, and well-managed personnel.

**As contained in the Human Resource Plan of the Department continued to focus on the following sector priorities:**

- **Early Childhood Development:** Effective ECD initiatives often require collaboration across multiple sectors and disciplines, including education, health, social services, and community development. The NCDoE continues to prioritize ECD, which involves fostering partnerships and collaboration among stakeholders to leverage resources, expertise, and best practices from diverse fields.
- **Inclusive Education:** Prioritizing inclusive education involves investing in teacher training and professional development programs that build educators' capacity to implement inclusive practices, differentiate instruction, address individual learning needs, and foster positive relationships with learners and families. Furthermore, Inclusive education requires a well-trained and supported teaching workforce equipped with the knowledge, skills, and attitudes to effectively support diverse learners in inclusive classrooms, underpinned by an effective HR recruitment and retention strategy
- **The Integrated Farm and Small School Strategy:** An effective IFSS strategy integrates agricultural education into the school curriculum across various subjects, including science, math, social studies, and environmental studies. This interdisciplinary approach enables students to explore agricultural topics from multiple perspectives and make connections between different subject areas. It also helps teachers incorporate agricultural themes and examples into their lessons, making learning more relevant and engaging for learners.
- **Skills Development and Capacity Building:** Ongoing training and development initiatives are in place to upskill employees. This includes professional development for educators, leadership training for school principals, and administrative capacity-building for support staff to improve service delivery and educational outcomes
- **Efficient HR Administration and Systems Improvement:** The Department is working to modernize HR processes by improving data management, payroll systems, and personnel administration. Accurate and timely HR information supports strategic planning and decision-making.

### Achievements in 2024

In 2024, the Human Resource Management and Development (HR M&D) Chief Directorate of the Northern Cape Department of Education achieved several key milestones aligned with its strategic priorities. These accomplishments contributed to strengthening the province's education system and workforce capacity. In the year under review the Chief Directorate performed fairly well considering the inherent service delivery challenges and Budget Constraints in the sector.

The Department increased its educator workforce from 2019 to 2024, reflecting a sustained effort to address staffing needs across the province's 554 public schools, including 11 special needs institutions and 27 Full Service Schools. The Department successfully issued all public ordinary and special schools with their 2025 Educator staff establishments by October 2024.

The Department recognized excellence in teaching through provincial awards, highlighting outstanding educators across various categories. This initiative aimed to promote excellence in teaching performance and motivate educators to maintain high standards.

The HR M&D Chief Directorate participated in the Heads of Education Departments Committee (HEDCOM) Workshop held in Kimberley, focusing on 2024–2029 sector priorities. Key discussions included modernizing administrative systems, implementing the Three-Stream Model, enhancing Early Childhood Development (ECD), and supporting Grade R practitioners.

These achievements underscore the Directorate's commitment to enhancing human resource management and development, thereby contributing to improved educational outcomes in the Northern Cape.



## Related Challenges

In 2024, the Human Resource Management and Development (HR M&D) Chief Directorate of the Northern Cape Department of Education faced several significant challenges that impacted its operations and the broader educational landscape in the province.

The department grappled with a substantial funding deficit, absorbing a budget cut at the start of the 2024/25 financial year. Collectively, these factors resulted in a substantive funding gap, severely straining the department's financial resources. The financial crisis led to operational difficulties within schools.

The challenges led to increased tensions between the department and Educator Unions such as the South African Democratic Teachers Union (SADTU) and the South African Teachers Union (SAOU). These tensions were also brought about by an impasse in finalising the 2024/25 Post Provisioning process.

There has furthermore been an on-going struggle to finalise the Organisational Structure, which was turned down by DPISA, due to the budgetary constraints. The Department has since been forced to propose a budget structure instead of a service delivery one. At the District level, the Human Resources (HR) units of the Northern Cape Department of Education face significant staffing shortages that affect their ability to support schools and implement departmental mandates effectively. These shortages create bottlenecks in service delivery and undermine educational operations.

Recruiting and retaining qualified teachers in rural areas can be challenging. Many teachers prefer to work in urban areas where there are more opportunities, better facilities, and higher salaries. This has resulted in understaffed schools, larger class sizes, and the phenomena of many multi-grade schools. In rural areas with limited internet connectivity and access to technology, learners face challenges in accessing online resources and participating in digital learning initiatives. This has further widened the educational gap between rural and urban schools in terms of technological literacy and access to information.

## 3. HUMAN RESOURCES OVERSIGHT STATISTICS

### 3.1 Personnel related expenditure

The following tables summarises the final audited personnel related expenditure by programme and by salary bands. In particular, it provides an indication of the following:

- amount spent on personnel
- amount spent on salaries, overtime, homeowner's allowances and medical aid.

Programme	Programme Designation
Programme 1	Administration
Programme 2	Public ordinary school education
Programme 4	Public special school education
Programme 5	Early childhood development
Programme 6	Infrastructure development
Programme 7	Examination & education related services

The following tables summarises the final audited personnel related expenditure by programme and by salary bands. In particular, it provides an indication of the following:

- amount spent on personnel
- amount spent on salaries, overtime, homeowner's allowances and medical aid.

**Table 3.1.1 Personnel expenditure by programme for the period 1 April 2024 and 31 March 2025**

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee) (R'000)	Number of employees
Programme 1	763 397	536 575	3 877		70,3%	653,6	821
Programme 2	6 391 751	5 457 496	-		85,4%	487,8	11 187
Programme 3	9 581	-	-		-		
Programme 4	202 935	176 480	241		87,0%	471,9	374
Programme 5	231 788	135 380	2 780		58,4%	195,4	693
Programme 6	716 303	30 635	24		4,3%	567,3	54
Programme 7	155 603	64 761	442		41,6%	526,5	123
<b>Total</b>	<b>8 471 358</b>	<b>6 401 327</b>	<b>7 364</b>		<b>75,6%</b>	<b>483,0</b>	<b>13 252</b>

\* training includes training and development and bursaries

\*Average personnel cost is based on average personnel numbers per month and is inclusive of abnormal appointments.

**Table 3.1.2 Personnel costs by salary band for the period 1 April 2024 and 31 March 2025**

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	115 135	1,95	174.1	617
Skilled (Levels 3-5)	455 988	7,72	239.0	1 906
Highly skilled production (Levels 6-8)	3 668 278	62,12	414.0	9 175
Highly skilled supervision (Levels 9-12)	1 498 672	25,38	697.3	2 263
Senior and Top management (Levels 13-16)	47 357	0,80	1 423.5	36
Abnormal	119 383	2,02	32.4	974
<b>Total</b>	<b>5 904 813</b>	<b>100,00</b>	<b>290.1</b>	<b>14 971</b>

**Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2024 and 31 March 2025**

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Programme 1	357 858	6,06%	1 873	0,03%	11 796	0,20%	25 126	0.44%
Programme 2	4 073 734	68,99%	1 525	0,03%	133 102	2,25%	258 977	4.02%
Programme 4	114 965	1,95%	601	0,01%	4 720	0,08%	10 528	0.17%
Programme 5	128 277	2,17%	0	0,00%	488	0,01%	1 130	0.02%
Programme 6	23 000	0,39%	9	0,00%	525	0,01%	1 237	0.02%
Programme 7	42 729	0,72%	1 674	0,03%	1 623	0,03%	4 115	0.07%
<b>Total</b>	<b>4 740 563</b>	<b>80,28%</b>	<b>5 681</b>	<b>0,10%</b>	<b>152 255</b>	<b>2,58%</b>	<b>301 113</b>	<b>4.74%</b>

**Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2024 and 31 March 2025**

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Lower skilled (Levels 1-2)	84 133	1,42%	584	0,01%	8 034	0,14%	10 708	0.44%
Skilled (Levels 3-5)	344 885	5,84%	2 602	0,04%	22 472	0,38%	36 963	4.02%
Highly skilled production (Levels 6-8)	2 985 665	50,56%	1 379	0,02%	87 914	1,49%	186 412	0.17%
Highly skilled supervision (Levels 9-12)	1 177 562	19,94%	1 118	0,02%	33 661	0,57%	66 647	0.02%
Senior and Top management (Levels 13-16)	32 196	0,55%	0	0,00%	173	0,00%	382	0.02%
Abnormal	116 122	1,97%	0	0,00%	0	0,00%	0	0.07%
<b>Total</b>	<b>4 740 563</b>	<b>80,28%</b>	<b>5 681</b>	<b>0,10%</b>	<b>152 255</b>	<b>2,58%</b>	<b>301 113</b>	<b>4.74%</b>

### 3.2 Employment and Vacancies

The tables in this section summarise the position with regard to employment and vacancies.

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment.

This information is presented in terms of three key variables:

- programme
- salary band
- critical occupations (see definition in notes below).

Departments have identified critical occupations that need to be monitored. In terms of current regulations, it is possible to create a post on the establishment that can be occupied by more than one employee. Therefore, the vacancy rate reflects the percentage of posts that are not filled.

*Table 3.2.1 Employment and vacancies by programme as on 31 March 2025*

Personnel Group	Programme	Number of funded posts	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ALL PERSONNEL	Programme 1	1 051	813	22,65%	13
	Programme 2	10 825	11254	-3,96%	3
	Programme 4	397	369	7,05%	0
	Programme 5	37	31	16,22%	1
	Programme 6	49	53	-8,16%	0
	Programme 7	168	107	36,31%	1
	<b>Totals</b>	<b>12 527</b>	<b>12 494</b>	<b>0,26%</b>	<b>18</b>
EDUCATORS	Programme 1	361	264	26,87%	1
	Programme 2	9 531	9687	-1,64%	1
	Programme 4	233	236	-1,29%	0
	Programme 5	35	15	57,14%	0
	Programme 6	4	3	25,00%	0
	Programme 7	85	39	54,12%	0
	<b>Totals</b>	<b>10 249</b>	<b>10 244</b>	<b>0,05%</b>	<b>2</b>
PUBLIC SERVICE	Programme 1	690	549	20,43%	12
	Programme 2	1 761	1567	11,02%	2
	Programme 4	164	133	18,90%	0
	Programme 5	2	16	-700,00%	1

Personnel Group	Programme	Number of funded posts	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
	Programme 6	45	50	-11,11%	0
	Programme 7	83	68	18,07%	1
	<b>Totals</b>	<b>2 745</b>	<b>2 383</b>	<b>13,19%</b>	<b>16</b>

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2025

Personnel Group	Salary band	Number of funded posts	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
<b>ALL PERSONNEL</b>	Lower skilled (Levels 1-2)	867	592	31,72%	-
	Skilled (Levels 3-5)	1 736	1 644	5,30%	-
	Highly skilled production (Levels 6-8)	7 943	8 157	-2,69%	-
	Highly skilled supervision (Levels 9-12)	2 405	2 203	8,40%	-
	Senior Management (Level 13-16)	43	31	27,91%	-
	<b>Totals</b>	<b>12 994</b>	<b>12 627</b>	<b>2,82%</b>	<b>-</b>
<b>EDUCATORS</b>	Lower skilled (Levels 1-2)	-	-	-	-
	Skilled (Levels 3-5)	388	261	32,73%	-
	Highly skilled production (Levels 6-8)	7 584	7 893	-4,07%	-
	Highly skilled supervision (Levels 9-12)	2 277	2 090	8,21%	-
	Senior Management (Level 13-16)	-	-	-	-
	<b>Totals</b>	<b>10 249</b>	<b>10 244</b>	<b>0,05%</b>	<b>-</b>
<b>PUBLIC SERVICE</b>	Lower skilled (Levels 1-2)	867	592	31,72%	-
	Skilled (Levels 3-5)	1 348	1 383	-2,60%	-
	Highly skilled production (Levels 6-8)	359	264	26,46%	-
	Highly skilled supervision (Levels 9-12)	128	113	11,72%	-
	Senior Management (Level 13-16)	48	31	35,42%	-
	<b>Totals</b>	<b>2 750</b>	<b>2 383</b>	<b>13,35%</b>	<b>-</b>

**Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2025**

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
School based Teachers	9537	7946	16,68%	-
Front-line support staff	2 307	1 646	28,65%	-
<b>Total</b>	<b>11 844</b>	<b>9 592</b>	<b>19,01%</b>	<b>-</b>

### 3.3 Filling of SMS Posts

The tables in this section provide information on employment and vacancies as it relates to members of the Senior Management Service by salary level. It also provides information on advertising and filling of SMS posts, reasons for not complying with prescribed timeframes and disciplinary steps taken.

**Table 3.3.1 SMS post information as on 31 March 2024**

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	0	0.00%	1	100%
Salary Level 16	-	-	-	-	-
Salary Level 15	3	1	33.33%	2	66.67%
Salary Level 14	9	8	88.89%	1	11.11%
Salary Level 13	35	25	71.43%	10	28.57%
<b>Total</b>	<b>48</b>	<b>34</b>	<b>70.83%</b>	<b>14</b>	<b>29.17%</b>

**Table 3.3.2 SMS post information as on 30 September 2024**

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	0	0.00%	1	100%
Salary Level 16	-	-	-	-	-
Salary Level 15	3	1	33.33%	2	66.67%
Salary Level 14	9	7	77.78%	2	22.22%
Salary Level 13	35	25	71.43%	10	28.57%
<b>Total</b>	<b>48</b>	<b>33</b>	<b>68.75%</b>	<b>15</b>	<b>31.25%</b>

**Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2024 and 31 March 2025**

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	-	-	-
Salary Level 16	-	-	-
Salary Level 15	-	-	-
Salary Level 14	-	-	-
Salary Level 13	-	-	-
<b>Total</b>	-	-	-

**Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2024 and 31 March 2025**

Reasons for vacancies not advertised within six months
Insufficient personnel funds in Equitable Share budget due to overspending and also due to Moratorium on the filling of vacant posts. The implementation of cost containment and freezing of posts.

Reasons for vacancies not filled within twelve months
Insufficient personnel funds in Equitable Share budget due to overspending and also due to Moratorium on the filling of vacant posts. The implementation of cost containment and freezing of posts.

**Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2024 and 31 March 2025**

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within six months
N/A

### 3.4 Job Evaluation

Within a nationally determined framework, executing authorities may evaluate or re-evaluate any job in his or her organisation. In terms of the Regulations all vacancies on salary levels 9 and higher must be evaluated before they are filled. The following table summarises the number of jobs that were evaluated during the year under review. The table also provides statistics on the number of posts that were upgraded or downgraded.

**Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2024 and 31 March 2025**

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1- 2)	755	-	-	-	-	-	-
Skilled (Levels 3-5)	1 028	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	297	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	121	-	-	-	-	-	-
Senior Management Service Band A	35	-	-	-	-	-	-
Senior Management Service Band B	9	-	-	-	-	-	-
Senior Management Service Band C	1	-	-	-	-	-	-
Senior Management Service Band D	1	-	-	-	-	-	-
<b>Total</b>	<b>2 247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The following table provides a summary of the number of employees whose positions were upgraded due to their post being upgraded. The number of employees might differ from the number of posts upgraded since not all employees are automatically absorbed into the new posts and some of the posts upgraded could also be vacant.

**Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2024 and 31 March 2025**

Gender	African	Asian	Coloured	White	Total
Female	-	-	-	-	-
Male	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Employees with a disability	
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The following table summarises the number of cases where remuneration bands exceeded the grade determined by job evaluation. Reasons for the deviation are provided in each case.

*Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2024 and 31 March 2025*

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
-	-	-	-	-
Total number of employees whose salaries exceeded the level determined by job evaluation				-
Percentage of total employed				-

The following table summarises the beneficiaries of the above in terms of race, gender, and disability.

*Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2024 and 31 March 2025*

Gender	African	Asian	Coloured	White	Total
Female	-	-	-	-	-
Male	-	-	-	-	-
Total	-	-	-	-	-

Employees with a disability					
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Total number of Employees whose salaries exceeded the grades determine by job evaluation	None
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### 3.5 Employment Changes

This section provides information on changes in employment over the financial year. Turnover rates provide an indication of trends in the employment profile of the department. The following tables provide a summary of turnover rates by salary band and critical occupations (see definition in notes below).

*Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2024 and 31 March 2025*

PERSONNEL GROUP	Salary band	Number of employees per band as on 1 April 2024	Appointments	Transfers into the department	Terminations	Transfers out of the department	Turn-over rate %
ALL PERSONNEL	Lower skilled (Levels 1-2)	0	0	0	0	0	-
	Skilled (Levels 3-5)	1692	349	0	394	0	23,29%
	Highly skilled production (Levels 6-8)	8016	1696	13	1705	0	21,27%
	Highly skilled supervision (Levels 9-12)	2218	14	2	224	0	10,10%
	Senior Management Service Bands A (Level 13)	25	0	0	0	1	4,00%
	Senior Management Service Bands B (Level 14)	8	0	0	2	0	25,00%
	Senior Management Service Bands C (level 15)	1	0	0	1	0	100,00%
	Senior Management Service Bands D (Level 16)	0	1	0	0	0	-
	<b>Total</b>	<b>11 960</b>	<b>2 060</b>	<b>15</b>	<b>2 326</b>	<b>1</b>	<b>19,45%</b>
EDUCATORS	Lower skilled (Levels 1-2)	0	0	0	0	0	-
	Skilled (Levels 3-5)	256	327	0	302	0	117,97%
	Highly skilled production (Levels 6-8)	7736	1694	13	1679	0	21,70%
	Highly skilled supervision (Levels 9-12)	2098	10	2	216	0	10,30%
	Senior Management Service Bands A (Level 13)	0	0	0	0	0	-
	Senior Management Service Bands B (Level 14)	0	0	0	0	0	-
	Senior Management Service Bands C (level 15)	0	0	0	0	0	-
	Senior Management Service Bands D (Level 16)	0	0	0	0	0	-
	<b>Total</b>	<b>10 090</b>	<b>2 031</b>	<b>15</b>	<b>2 197</b>	<b>0</b>	<b>21,77%</b>

PERSONNEL GROUP	Salary band	Number of employees per band as on 1 April 2024	Appointments	Transfers into the department	Terminations	Transfers out of the department	Turn-over rate %
PUBLIC SERVICE	Lower skilled (Levels 1-2)	0	0	0	0	0	-
	Skilled (Levels 3-5)	1 436	22	0	92	0	6,41%
	Highly skilled production (Levels 6-8)	280	2	0	26	0	9,29%
	Highly skilled supervision (Levels 9-12)	120	4	0	8	0	6,67%
	Senior Management Service Bands A (Level 13)	25	0	0	0	0	0,00%
	Senior Management Service Bands B (Level 14)	8	0	0	2	0	25,00%
	Senior Management Service Bands C (level 15)	1	0	0	1	0	100,00%
	Senior Management Service Bands D (Level 16)	0	1	0	0	0	-
	<b>Total</b>	<b>1 870</b>	<b>29</b>	<b>0</b>	<b>129</b>	<b>0</b>	<b>6,90%</b>

**Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2024 and 31 March 2025**

Critical occupation	Number of employees at beginning of period- April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
-	-	-	-	-
<b>TOTAL</b>	-	-	-	-

**Table 3.5.3 Reasons why staff left the department for the period 1 April 2024 and 31 March 2025**

Personnel Group	Termination Type	Number	% of Total Exits
<b>ALL PERSONNEL</b>	Death	58	2,45%
	Resignation	358	15,13%
	Expiry of contract	1574	66,53%
	Dismissal – operational changes	0	0,00%
	Dismissal – misconduct	17	0,72%
	Dismissal – inefficiency	0	0,00%
	Discharged due to ill-health	30	1,27%
	Retirement	313	13,23%
	Transfer to other Public Service Departments	16	0,68%
	Other	0	0,00%
	<b>Total</b>	<b>2 366</b>	<b>100,00%</b>
<b>EDUCATORS</b>	Death	47	2,12%
	Resignation	322	14,56%
	Expiry of contract	1536	69,44%
	Dismissal – operational changes	0	0,00%
	Dismissal – misconduct	13	0,59%
	Dismissal – inefficiency	0	0,00%
	Discharged due to ill-health	25	1,13%
	Retirement	254	11,48%
	Transfer to other Public Service Departments	15	0,68%
	Other	0	0,00%
	<b>Total</b>	<b>2 212</b>	<b>100,00%</b>
<b>PUBLIC SERVICE</b>	Death	11	7,14%
	Resignation	36	23,38%
	Expiry of contract	38	24,68%
	Dismissal – operational changes	0	0,00%
	Dismissal – misconduct	4	2,60%
	Dismissal – inefficiency	0	0,00%
	Discharged due to ill-health	5	3,25%
	Retirement	59	38,31%
	Transfer to other Public Service Departments	1	0,65%
	Other	0	0,00%
	<b>Total</b>	<b>154</b>	<b>100,00%</b>

**Table 3.5.4 Promotions by critical occupation for the period 1 April 2024 and 31 March 2025**

Occupation	Employees 1 April 2024	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-

**Table 3.5.5 Promotions by salary band for the period 1 April 2024 and 31 March 2025**

PERSONNEL GROUP	Salary Band	Employees 31 March 2024	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
<b>ALL PERSONNEL</b>	Lower skilled (Levels 1-2)	606	0	0,00%	376	62,05%
	Skilled (Levels 3-5)	1752	1	0,06%	724	41,32%
	Highly skilled production (Levels 6-8)	8096	179	2,21%	5 434	67,12%
	Highly skilled supervision (Levels 9-12)	2241	63	2,81%	1 815	80,99%
	Senior Management (Level 13- 16)	34	0	0,00%	22	64,71%
	<b>Total</b>	<b>12 729</b>	<b>243</b>	<b>1,91%</b>	<b>8 371</b>	<b>65,76%</b>
<b>EDUCATORS</b>	Lower skilled (Levels 1-2)	0	0	-	0	-
	Skilled (Levels 3-5)	288	1	0,35%	28	9,72%
	Highly skilled production (Levels 6-8)	7806	179	2,29%	5217	66,83%
	Highly skilled supervision (Levels 9-12)	2121	63	2,97%	1844	86,94%
	Senior Management (Level 13- 16)	0	0	-	0	-
	<b>Total</b>	<b>10 215</b>	<b>243</b>	<b>2,38%</b>	<b>7 089</b>	<b>69,40%</b>
<b>PUBLIC SERVICE</b>	Lower skilled (Levels 1-2)	606	0	0,00%	353	58,25%
	Skilled (Levels 3-5)	1464	0	0,00%	867	59,22%
	Highly skilled production (Levels 6-8)	290	0	0,00%	151	52,07%
	Highly skilled supervision (Levels 9-12)	120	0	0,00%	66	55,00%
	Senior Management (Level 13- 16)	34	0	0,00%	20	58,82%
	<b>Total</b>	<b>2 514</b>	<b>0</b>	<b>0,00%</b>	<b>1 457</b>	<b>57,96%</b>

### 3.6 Employment Equity

**Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2025**

Occupational category	Male				Female				Foreigner		Total
	A	C	I	W	A	C	I	W	M	F	
Senior Management Service Bands D (Level 16)	0	1	0	0	0	0	0	0	0	0	1
Senior Management Service Bands C (level 15)	0	0	0	0	0	1	0	0	0	0	1
Senior Management Service Bands B (Level 14)	3	1	0	0	1	1	0	0	0	0	6
Senior Management Service Bands A (Level 13)	10	7	0	0	4	1	0	2	0	0	24
Highly skilled supervision (Levels 9-12)	425	476	1	78	569	512	0	138	3	1	2 203
Highly skilled production (Levels 6-8)	994	827	2	115	2 641	2594	7	742	165	70	8 157
Skilled (Levels 3-5)	273	240	2	5	555	525	1	41	1	1	1 644
Lower skilled (Levels 1-2)	101	159	0	0	158	171	1	2	0	0	592
<b>Total</b>	<b>1 806</b>	<b>1 711</b>	<b>5</b>	<b>198</b>	<b>3 928</b>	<b>3 805</b>	<b>9</b>	<b>925</b>	<b>169</b>	<b>72</b>	<b>12 628</b>

**Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2025**

Occupational band	Male				Female				Foreigner		Total
	A	C	I	W	A	C	I	W	M	F	
Top Management (Level 14-16)	3	2	0	0	1	2	0	0	0	0	8
Senior Management (Levels 13)	10	7	0	0	4	1	0	2	0	0	24
Professionally qualified and experienced (Level 11-12)	114	98	1	17	45	45	0	9	0	0	329
Skilled technical and academically qualified workers and skilled production (Level 8-10)	545	604	0	97	1 355	1 006	2	313	10	5	3937
Semi-skilled (Level 4-7)	934	727	3	80	2 193	2 440	6	593	158	66	7200
Unskilled (Level 1-3)	200	273	1	4	330	311	1	8	1	1	1130
<b>Total</b>	<b>1 806</b>	<b>1 711</b>	<b>5</b>	<b>198</b>	<b>3 928</b>	<b>3 805</b>	<b>9</b>	<b>925</b>	<b>169</b>	<b>72</b>	<b>12 628</b>

**Table 3.6.3 Recruitment for the period 1 April 2024 to 31 March 2025**

Occupational band	Male				Female				Foreigner		Total
	A	C	I	W	A	C	I	W	M	F	
Top Management (Level 14-16)	0	0		0	0	1	0	0	0	0	1
Senior Management (Levels 13)	0	0		0	0	0	0	0	0	0	0
Professionally qualified and experienced (Level 11-12)	1	0		1	3	1	0	0	0	0	6
Skilled technical and academically qualified workers and skilled production (Level 8-10)	4	6		0	4	5	0	4	0	0	23
Semi-skilled (Level 4-7)	225	176		23	482	488	0	170	102	39	1 705
Unskilled (Level 1-3)	29	62		4	95	128	0	7	1	0	326
<b>Total</b>	<b>259</b>	<b>244</b>		<b>28</b>	<b>584</b>	<b>623</b>	<b>0</b>	<b>181</b>	<b>103</b>	<b>39</b>	<b>2 061</b>

**Table 3.6.4 Promotions for the period 1 April 2024 to 31 March 2025**

Occupational band	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management (Level 14-16)	0	0	0	0	0	0	0	0	0
Senior Management (Levels 13)	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced (Level 11-12)	0	0	0	1	0	0	0	0	1
Skilled technical and academically qualified workers and skilled production (Level 8-10)	16	36	0	5	25	32	0	7	121
Semi-skilled (Level 4-7)	17	18	0	2	30	38	0	15	120
Unskilled (Level 1-3)	0	1	0	0	0	0	0	0	1
<b>Total</b>	<b>33</b>	<b>55</b>	<b>0</b>	<b>8</b>	<b>55</b>	<b>70</b>	<b>0</b>	<b>22</b>	<b>243</b>

**Table 3.6.5 Terminations for the period 1 April 2024 to 31 March 2025**

Occupational band	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management (Level 14-16)	1	1	0	0	0	1	0	0	3
Senior Management (Levels 13)	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced (Level 11-12)	3	13	0	5	8	5	0	1	35
Skilled technical and academically qualified workers and skilled production (Level 8-10)	40	57	1	10	114	85	0	35	342
Semi-skilled (Level 4-7)	332	191	1	20	517	435	0	140	1 636

Occupational band	Male				Female				Total
	A	C	I	W	A	C	I	W	
Unskilled (Level 1-3)	30	65	0	3	111	116	0	9	334
<b>Total</b>	<b>406</b>	<b>327</b>	<b>2</b>	<b>38</b>	<b>750</b>	<b>642</b>	<b>0</b>	<b>185</b>	<b>2 350</b>

*Table 3.6.6 Disciplinary action for the period 1 April 2024 to 31 March 2025*

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Final written warning	7	2	0	1	2	3	0	0	15
Suspension without salary	5	1	0	1	1	1	0	0	9
Final written warning and counselling	0	1	0	0	0	0	0	0	1
Dismissal	0	2	0	1	1	0	0	0	4
Final written warning and fine	1	0	0	1	1	0	0	0	3
<b>Total</b>	<b>13</b>	<b>6</b>	<b>0</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>32</b>

*Table 3.6.7 Skills development for the period 1 April 2024 to 31 March 2025*

Occupational category	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management (Level 14 -16)	1	0	0	0	0	0	0	0	1
Senior Management (Levels 13)	5	0	0	0	2	1	0	0	8
Professionally qualified and experienced (Level 11 – 12)	9	1	0	0	3	2	1	0	16
Skilled technical and academically qualified workers and skilled production (Level 8 -10)	0	0	0	0	0	0	0	0	0
Semi-skilled (Level 4 – 7)	0	0	0	0	0	0	0	0	0
Unskilled (Level 1 -3)	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>15</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>25</b>
<b>Employees with disabilities</b>	-	-	-	-	-	-	-	-	-



### 3.7 Signing of Performance Agreements by SMS Members

All members of the SMS must conclude and sign performance agreements within specific timeframes. Information regarding the signing of performance agreements by SMS members, the reasons for not complying within the prescribed timeframes and disciplinary steps taken is presented here.

*Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2025*

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	-	-	-
Salary Level 16	-	-	-	-
Salary Level 15	3	1	1	100.00
Salary Level 14	9	7	7	100.00
Salary Level 13	35	25	25	100.00
<b>Total</b>	<b>48</b>	<b>33</b>	<b>33</b>	<b>100.00</b>

*Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2025*

Reasons
N/A

*Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2025*

Reasons
N/A

### 3.8 Performance Rewards

To encourage good performance, the department has granted the following performance rewards during the year under review. The information is presented in terms of race, gender, disability, salary bands and critical occupations (see definition in notes below).

**Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2024 to 31 March 2025**

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
<b>African</b>	-	<b>5 963</b>	-	-	-
Male	-	1 958	-	-	-
Female	-	4 005	-	-	-
<b>Asian</b>	-	<b>20</b>	-	-	-
Male	-	8	-	-	-
Female	-	12	-	-	-
<b>Coloured</b>	-	<b>5 455</b>	-	-	-
Male	-	1 742	-	-	-
Female	-	3 713	-	-	-
<b>White</b>	-	<b>1 126</b>	-	-	-
Male	-	207	-	-	-
Female	-	919	-	-	-
<b>Total</b>	-	<b>12 564</b>	-	-	-

**Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2024 to 31 March 2025**

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower skilled (Levels 1-2)	-	604	-	-	-	-
Skilled (Levels 3-5)	-	1 692	-	-	-	-
Highly skilled production (Levels 6-8)	-	8 016	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	2 218	-	-	-	-
<b>Total</b>	-	<b>12 530</b>	-	-	-	-

**Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2024 to 31 March 2025**

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2024 to 31 March 2025**

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	-	25	-	-	-	-
Band B	-	7	-	-	-	-
Band C	-	1	-	-	-	-
Band D	-	-	-	-	-	-
<b>Total</b>	-	<b>33</b>	-	-	-	-

### 3.9 Foreign Workers

The tables below summarise the employment of foreign nationals in the department in terms of salary band and major occupation.

**Table 3.9.1 Foreign workers by salary band for the period 1 April 2024 and 31 March 2025**

Personnel Group	Salary band	01 April 2024		31 March 2025		Change	
		Number	% of total	Number	% of total	Number	% Change
<b>ALL PERSONNEL</b>	Lower skilled (Levels 1-2)	0	0,00%	0	0,00%	0	0,00%
	Skilled (Levels 3-5)	3	1,09%	2	0,83%	-1	3,03%
	Highly skilled production (Levels 6-8)	266	97,08%	235	97,51%	-31	93,94%
	Highly skilled supervision (Levels 9-12)	5	1,82%	4	1,66%	-1	3,03%
	Senior Management (Level 13-16)	0	0,00%	0	0,00%	0	0,00%
	<b>Total</b>	<b>274</b>	<b>100,00%</b>	<b>241</b>	<b>100,00%</b>	<b>-33</b>	<b>100,00%</b>
<b>EDUCATORS</b>	Lower skilled (Levels 1-2)	0	0,00%	0	0,00%	0	0,00%
	Skilled (Levels 3-5)	3	1,09%	2	0,83%	-1	3,03%
	Highly skilled production (Levels 6-8)	266	97,08%	235	97,51%	-31	93,94%
	Highly skilled supervision (Levels 9-12)	5	1,82%	4	1,66%	-1	3,03%
	Senior Management (Level 13-16)	0	0,00%	0	0,00%	0	0,00%
	<b>Total</b>	<b>274</b>	<b>100,00%</b>	<b>241</b>	<b>100,00%</b>	<b>-33</b>	<b>100,00%</b>
<b>PUBLIC SERVICE</b>	Lower skilled (Levels 1-2)	0	-	0	-	0	-
	Skilled (Levels 3-5)	0	-	0	-	0	-
	Highly skilled production (Levels 6-8)	0	-	0	-	0	-

	Highly skilled supervision (Levels 9-12)	0	-	0	-	0	-
	Senior Management (Level 13-16)	0	-	0	-	0	-
	<b>Total</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>

*Table 3.9.2 Foreign workers by major occupation for the period 1 April 2024 and 31 March 2025*

Major occupation	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	% of total	Number
Educators	274	100,00%	241	100,00%	-33	100,00%
<b>Total</b>	<b>274</b>	<b>100,00%</b>	<b>241</b>	<b>100,00%</b>	<b>-70</b>	<b>100,00%</b>

### 3.10 Leave utilisation

The Public Service Commission identified the need for careful monitoring of sick leave within the public service. The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

*Table 3.10.1 Sick leave for the period 1 January 2024 to 31 December 2024*

Personnel Group	Salary band	Total days	Days with medical certification	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per (sick) employee	Average days per (all) employee	Estimated Cost (R'000)
<b>ALL PERSONNEL</b>	Lower skilled (Levels 1-2)	2 344	1 955	83,40%	322	3,96%	7	4	1 722
	Skilled (Levels 3-5)	7 120	6 037	84,79%	999	12,28%	7	4	7 894
	Highly skilled production (Levels 6-8)	37 725	31 592	83,74%	5 352	65,78%	7	5	72 008
	Highly skilled supervision (Levels 9-12)	11 343	9 773	86,16%	1 445	17,76%	8	5	32 900
	Senior and Top management (Levels 13-16)	132	121	91,67%	18	0,22%	7	4	698
<b>Total</b>		<b>58 664</b>	<b>49 478</b>	<b>84,34%</b>	<b>8 136</b>	<b>100,00%</b>	<b>7</b>	<b>5</b>	<b>115 221</b>
<b>EDUCATORS</b>	Lower skilled (Levels 1-2)	0	0	-	0	0,00%	-	-	0
	Skilled (Levels 3-5)	480	378	78,75%	108	1,63%	4	2	413
	Highly skilled production (Levels 6-8)	36 132	30 279	83,80%	5147	77,67%	7	4	68 985
	Highly skilled supervision (Levels 9-12)	10 718	9 239	86,20%	1372	20,70%	8	5	30 976
	Senior and Top management (Levels 13-16)	0	0	-	0	0,00%	-	-	0
<b>Total</b>		<b>47 330</b>	<b>39 896</b>	<b>84,29%</b>	<b>6 627</b>	<b>100,00%</b>	<b>7</b>	<b>5</b>	<b>100 374</b>
<b>PUBLIC SERVICE</b>	Lower skilled (Levels 1-2)	2 344	1 955	83,40%	322	21,34%	7	4	1 722
	Skilled (Levels 3-5)	6 640	5 659	85,23%	891	59,05%	7	5	7 480
	Highly skilled production (Levels 6-8)	1 593	1 313	82,42%	205	13,59%	8	6	3 024
	Highly skilled supervision (Levels 9-12)	625	534	85,44%	73	4,84%	9	5	1 923
	Senior and Top management (Levels 13-16)	132	121	91,67%	18	1,19%	7	4	698

Personnel Group	Salary band	Total days	Days with medical certification	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per (sick) employee	Average days per (all) employee	Estimated Cost (R'000)
<b>Total</b>		<b>11 334</b>	<b>9 582</b>	<b>84,54%</b>	<b>1 509</b>	<b>100,00%</b>	<b>8</b>	<b>5</b>	<b>14 847</b>

*Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2024 to 31 December 2024*

Personnel Group	Salary band	Total days	Days with medical certification	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per (sick) employee	Average days per (all) employee	Estimated Cost (R'000)
<b>ALL PERSONNEL</b>	Lower skilled (Levels 1-2)	941	941	100,00%	21	2,38%	45	2	641
	Skilled (Levels 3-5)	3 403	3 403	100,00%	108	12,24%	32	2	3 352
	Highly skilled production (Levels 6-8)	27 857	27 857	100,00%	551	62,47%	51	3	52 711
	Highly skilled supervision (Levels 9-12)	10 928	10 928	100,00%	201	22,79%	54	5	30 611
	Senior and Top management (Levels 13-16)	12	12	100,00%	1	0,11%	12	0	74
<b>Total</b>		<b>43 141</b>	<b>43 141</b>	<b>100,00%</b>	<b>882</b>	<b>100,00%</b>	<b>49</b>	<b>3</b>	<b>87 389</b>
<b>EDUCATORS</b>	Lower skilled (Levels 1-2)	0	0	-	0	0,00%	-	-	0
	Skilled (Levels 3-5)	42	42	100,00%	4	0,57%	11	0	40
	Highly skilled production (Levels 6-8)	25 783	25 783	100,00%	507	71,81%	51	3	49 222
	Highly skilled supervision (Levels 9-12)	10 870	10 870	100,00%	195	27,62%	56	5	30 433
	Senior and Top management (Levels 13-16)	0	0	-	0	0,00%	-	-	0
<b>Total</b>		<b>36 695</b>	<b>36 695</b>	<b>100,00%</b>	<b>706</b>	<b>100,00%</b>	<b>52</b>	<b>4</b>	<b>79 695</b>
<b>PUBLIC SERVICE</b>	Lower skilled (Levels 1-2)	941	941	100,00%	21	11,93%	45	2	641
	Skilled (Levels 3-5)	3 361	3 361	100,00%	104	59,09%	32	2	3 312
	Highly skilled production (Levels 6-8)	2 074	2 074	100,00%	44	25,00%	47	8	3 489

Personnel Group	Salary band	Total days	Days with medical certification	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per (sick) employee	Average days per (all) employee	Estimated Cost (R'000)
	Highly skilled supervision (Levels 9-12)	58	58	100,00%	6	3,41%	10	1	178
	Senior and Top management (Levels 13-16)	12	12	100,00%	1	0,57%	12	0	74
<b>Total</b>		<b>6 446</b>	<b>6 446</b>	<b>100,00%</b>	<b>176</b>	<b>100,00%</b>	<b>37</b>	<b>3</b>	<b>7 695</b>

The table below summarises the utilisation of annual leave. The wage agreement concluded with trade unions in the PSCBC in 2000 requires management of annual leave to prevent high levels of accrued leave being paid at the time of termination of service.

**Table 3.10.3 Annual Leave for the period 1 January 2024 to 31 December 2024**

Group	Salary band	Total days taken	Average number of days taken per employee	Number of employees with annual leave
All Personnel	Lower skilled (Levels 1-2)	7 730	13	598
	Skilled (Levels 3-5)	21 097	13	1 683
	Highly skilled production (Levels 6-8)	6 706	1	8 326
	Highly skilled supervision (Levels 9-12)	11 629	5	2 116
	Senior and Top management (Levels 13-16)	671	21	32
	<b>Total</b>	<b>47 833</b>	<b>-</b>	<b>12 755</b>
Educators	Lower skilled (Levels 1-2)	0	-	0
	Skilled (Levels 3-5)	44	0	278
	Highly skilled production (Levels 6-8)	682	0	8 058
	Highly skilled supervision (Levels 9-12)	8 895	4	2 002
	Senior and Top management (Levels 13-16)	0	-	0
	<b>Total</b>	<b>9 621</b>	<b>-</b>	<b>10 338</b>
Public Service	Lower skilled (Levels 1-2)	7 730	13	598
	Skilled (Levels 3-5)	21 053	15	1 405
	Highly skilled production (Levels 6-8)	6 024	22	268
	Highly skilled supervision (Levels 9-12)	2 734	24	114
	Senior and Top management (Levels 13-16)	671	21	32
	<b>Total</b>	<b>38 212</b>	<b>95</b>	<b>2 417</b>
<b>Note:</b>				
The annual leave entitlement and measures in respect of office-based educators make provision for office-based educators to qualify for annual leave of between 22 and 30 days per annum, based on the number of years of service. All institution-based educators are regarded as being on annual leave during institution closure periods.				

**Table 3.10.4 Capped leave for the period 1 January 2024 to 31 December 2024**

Group	Salary band	Total capped leave available as at 22 Dec 2023	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Number of employees with capped leave as at 20 Dec 2024	Total capped leave available as at 20 Dec 2024
All Personnel	Lower skilled (Levels 1-2)	74	74	1	74	0	0
	Skilled (Levels 3-5)	7 274	1 445	38	38	145	5 830
	Highly skilled production (Levels 6-8)	34 219	5 089	113	45	679	29 961



Group	Salary band	Total capped leave available as at 22 Dec 2023	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Number of employees with capped leave as at 20 Dec 2024	Total capped leave available as at 20 Dec 2024
	Highly skilled supervision (Levels 9-12)	66 077	9 241	169	55	1101	56 164
	Senior and Top management (Levels 13-16)	933	115	1	115	16	862
	<b>Total</b>	<b>108 577</b>	<b>15 963</b>	<b>322</b>	<b>50</b>	<b>1 941</b>	<b>92 816</b>
Educators	Lower skilled (Levels 1-2)	0	0	0	-	0	0
	Skilled (Levels 3-5)	0	0	0	-	0	0
	Highly skilled production (Levels 6-8)	28 520	3 576	83	43	586	25 751
	Highly skilled supervision (Levels 9-12)	64 563	9 087	166	55	1063	54 699
	Senior and Top management (Levels 13-16)	0	0	0	-	0	0
	<b>Total</b>	<b>93 083</b>	<b>12 662</b>	<b>249</b>	<b>51</b>	<b>1 649</b>	<b>80 451</b>
Public Service	Lower skilled (Levels 1-2)	74	74	1	74	0	0
	Skilled (Levels 3-5)	7 274	1 445	38	38	145	5 830
	Highly skilled production (Levels 6-8)	5 698	1 513	30	50	93	4 209
	Highly skilled supervision (Levels 9-12)	1 515	154	3	51	38	1 464
	Senior and Top management (Levels 13-16)	933	115	1	115	16	862
	<b>Total</b>	<b>15 494</b>	<b>3 301</b>	<b>73</b>	<b>45</b>	<b>292</b>	<b>12 366</b>

The following table summarise payments made to employees as a result of leave that was not taken.

*Table 3.10.5 Leave payouts for the period 1 April 2024 and 31 March 2025*

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2023/24 due to non-utilisation of leave for the previous cycle	-	-	-
Capped leave payouts on termination of service for 2024/25	25 422	206	123 405
Current leave payout on termination of service for 2024/25	608	19	31 987
<b>Total</b>	<b>26 029</b>	<b>225</b>	<b>115 686</b>

### 3.11 HIV/AIDS & Health Promotion Programmes

*Table 3.11.1 Steps taken to reduce the risk of occupational exposure*

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
None	

*Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)*

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.		No	We don't have a dedicated budget for the Unit, the available budget is for the entire Directorate.
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	Yes		7 employees
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	Yes		<ol style="list-style-type: none"> <li>1. HIV &amp; AIDS, STI &amp; TB Management</li> <li>2. Health &amp; Productivity</li> <li>3. SHERQ Management</li> </ol> Wellness Management
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.		No	The established Committee of Health & Safety is expiring in June. The Unit is in the process of appointing new committee.
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.			<ol style="list-style-type: none"> <li>1. HI &amp; AIDS, STI&amp; TB Management policy.</li> <li>2. Health &amp; Productivity policy.</li> <li>3. SHERQ Management policy.</li> </ol> Wellness Management policy
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.			<ul style="list-style-type: none"> <li>- When reporting no name is mentioned as a means of protection.</li> <li>- The outside service provider does the counselling and testing</li> </ul> Only number of tested employees in the report.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	Yes		Employees knowing their status. Change in mind set. Taking treatment accordingly.

			Regular check-ups. More healthier employees Employees knowing their status. Motivated to use treatment, knowing it's not end of the road.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	Yes		<ol style="list-style-type: none"> <li>Promote monthly wellness days.</li> <li>Promote financial wellness.</li> <li>Promotion of voluntary counselling and testing.</li> <li>Prevention of stigma and discrimination.</li> <li>Inspection of complaint and non-complaint of health and safety.</li> <li>Promote human rights and wellness.</li> <li>Promote psychosocial wellness.</li> <li>Promote organisational wellness.</li> <li>Promote HIV &amp; AIDS, STI &amp; TB prevention and awareness.</li> </ol> <p>Bereavement management</p>

### 3.12 Labour Relations

*Table 3.12.1 Collective agreements for the period 1 April 2024 and 31 March 2025*

Total number of Collective agreements	None
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The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

*Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2024 and 31 March 2025*

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0,00%
Verbal warning	1	2,50%
Written warning	5	12,50%
Final written warning	14	35,00%
Suspended without pay	9	22,50%
Fine	3	7,50%
Demotion	1	2,50%
Dismissal	4	10,00%
Not guilty	1	2,50%

Outcomes of disciplinary hearings	Number	% of total
Case withdrawn	2	5,00%
<b>Total</b>	<b>40</b>	<b>100,00%</b>

*Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2024 and 31 March 2025*

Type of misconduct	Number	% of total
Insubordination	4	8,33%
Assault of a fellow employee	1	2,08%
Assault on a learner	8	16,67%
Absenteeism	7	14,58%
Dereliction of duties	0	0,00%
Unprofessional behaviour	8	16,67%
Theft	2	4,17%
Sexual harassment of a learner	5	10,42%
Sexual harassment on employee	3	6,25%
Mismanagement of funds	4	8,33%
Falsification of documents	2	4,17%
Damage of school property	0	0,00%
Statutory rape	0	0,00%
Abscondment	0	0,00%
Examination Irregularity	4	8,33%
Sexual relationship with a learner	0	0,00%
<b>Total</b>	<b>48</b>	<b>100,00%</b>

*Table 3.12.4 Grievances logged for the period 1 April 2024 and 31 March 2025*

Grievances	Number	% of Total
Number of grievances resolved	21	65,63%
Number of grievances not resolved	11	34,38%
<b>Total number of grievances lodged</b>	<b>32</b>	<b>100,00%</b>

*Table 3.12.5 Disputes logged with Councils for the period 1 April 2024 and 31 March 2025*

Disputes	Number	% of Total
Number of disputes upheld	15	68,18%
Number of disputes dismissed	7	31,82%
<b>Total number of disputes lodged</b>	<b>22</b>	<b>100,00%</b>

*Table 3.12.6 Strike actions for the period 1 April 2024 and 31 March 2025*

<b>Total number of persons working days lost</b>	0
<b>Total costs working days lost</b>	0
<b>Amount recovered as a result of no work no pay (R'000)</b>	0

*Table 3.12.7 Precautionary suspensions for the period 1 April 20YY and 31 March 20ZZ*

<b>Number of people suspended</b>	50
<b>Number of people who's suspension exceeded 30 days</b>	28
<b>Average number of days suspended</b>	957
<b>Cost of suspension(R'000)</b>	15 650

### 3.13 Skills development

This section highlights the efforts of the department with regard to skills development.

*Table 3.13.1 Training needs identified for the period 1 April 2024 and 31 March 2025*

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Top Management (Level 14 -16)	Female	3	0	2	0	2
	Male	6	0	7	0	7
Senior Management (Levels 13)	Female	8	0	5	0	5
	Male	17	0	17	0	17
Professionally qualified and experienced (Level 11 – 12)	Female	105	0	30	0	30
	Male	228	0	45	0	45
Skilled technical and academically qualified workers and skilled production (Level 8 -10)	Female	2 723	0	100	0	100
	Male	1 297	0	150	0	150
Semi-skilled (Level 4 – 7)	Female	5 138	0	500	30	530
	Male	1 893	0	650	44	694
Unskilled (Level 1 -3)	Female	672	12	0	0	12
	Male	474	18	0	0	18
<b>Total</b>		<b>12 564</b>	<b>30</b>	<b>1 559</b>	<b>74</b>	<b>1 663</b>

**Table 3.13.2 Training provided for the period 1 April 2024 and 31 March 2025**

Occupational category	Gender	Number of employees as at 1 April 2024	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Top Management (Level 14 -16)	Female	3	0	0	0	0
	Male	6	0	3	0	3
Senior Management (Levels 13)	Female	8	0	3	0	3
	Male	17	0	5	0	5
Professionally qualified and experienced (Level 11 – 12)	Female	105	0	6	0	6
	Male	228	0	10	0	10
Skilled technical and academically qualified workers and skilled production (Level 8 - 10)	Female	2723	0	0	0	0
	Male	1297	0	0	0	0
Semi-skilled (Level 4 – 7)	Female	5138	0	0	0	0
	Male	1893	0	0	0	0
Unskilled (Level 1 -3)	Female	672	6	0	0	6
	Male	474	3	0	0	3
<b>Total</b>		<b>12 564</b>	<b>9</b>	<b>27</b>	<b>0</b>	<b>36</b>

### 3.14 Injury on duty

The following tables provide basic information on injury on duty.

**Table 3.14.1 Injury on duty for the period 1 April 2024 and 31 March 2025**

Nature of injury on duty	Number	% of total
Required basic medical attention only	2	66.67%
Temporary Total Disablement	0	0.00%
Permanent Disablement	1	33.33%
Fatal	0	0.00%
<b>Total</b>	<b>3</b>	<b>100.00%</b>

### 3.15 Utilisation of Consultants

The following tables relates information on the utilisation of consultants in the department. In terms of the Public Service Regulations “consultant” means a natural or juristic person or a partnership who or which provides in terms of a specific contract on an ad hoc basis any of the following professional services to a department against remuneration received from any source:

- (a) The rendering of expert advice;
- (b) The drafting of proposals for the execution of specific tasks; and
- (c) The execution of a specific task which is of a technical or intellectual nature, but excludes an employee of a department.

**Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2024 and 31 March 2025**

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
HR INFORMATION MANAGEMENT AND SUPPORT (PERSAL) AND HR SYSTEM DEVELOPMENT AND SUPPORT (HRMS)	6	240	R 2 702 551,69
FINANCIAL MANAGEMENT AND AUDIT ASSISTANCE	4	240	R25 922 984

No consultants were appointed for the infrastructure projects

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

**Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 and 31 March 2025**

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project

**Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2024 and 31 March 2025**

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand

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

*Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 and 31 March 2025*

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project

### 3.16 Severance Packages

3 *Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2024 and 31 March 2025*

Salary band	Number of application s received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by department
Lower skilled (Levels 1-2)	-	-	-	-
Skilled Levels 3-5)	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-
Senior management (Levels 13-16)	-	-	-	-
<b>Total</b>	-	-	-	-

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## **-PART E: PFMA COMPLIANCE REPORT**

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## 1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES

### 1.1. Irregular expenditure

#### a) Reconciliation of irregular expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	3 389 312	2 999 173
Adjustment to opening balance	-	(74 221)
Opening balance as restated	3 389 312	2 924 952
Add: Irregular expenditure confirmed	634 746	645 916
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	(181 556)
Less: Irregular expenditure recoverable <sup>1</sup>	-	-
Less: Irregular expenditure not recoverable and written off	-	-
<b>Closing balance</b>	<b>4 024 058</b>	<b>3 389 312</b>

#### Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the current year	-	-
Irregular expenditure for the current year	634 746	645 916
<b>Total</b>	<b>634 746</b>	<b>645 916</b>

#### b) Details of irregular expenditure (under assessment, determination, and investigation)

Description <sup>2</sup>	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	29 235	-
Irregular expenditure under determination	634 746	645 916
Irregular expenditure under investigation	-	-
<b>Total</b>	<b>663 981</b>	<b>645 916</b>

<sup>1</sup> Transfer to receivables

<sup>2</sup> Group similar items

**c) Details of irregular expenditure condoned**

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned		
<b>Total</b>		

*No irregular expenditure was condoned during the year under review.*

**d) Details of irregular expenditure removed - (not condoned)**

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed		181 556
<b>Total</b>		<b>181 556</b>

*The Auditor-General has only found the appointment as V3 Consulting Engineers as irregular. Thus, only payments made to V3 Consulting Engineers from 2022/2023 must be taken into account for the Irregular Expenditure adjustment in DRPW AFS.*

**e) Details of irregular expenditure recoverable**

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recoverable	-	-
<b>Total</b>	-	-

*Irregular expenditure is in the process of being investigated.*

**f) Details of irregular expenditure written off (irrecoverable)**

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure written off	-	-
<b>Total</b>	-	-

*Additional disclosure relating to Inter-Institutional Arrangements*

- g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)**

Description
<b>Total</b>

*Include discussion here where deemed relevant.*

- h) Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)<sup>3</sup>**

Description	2024/2025	2023/2024
	R'000	R'000
<b>Total</b>		

*Include discussion here where deemed relevant.*

- i) Details of disciplinary or criminal steps taken as a result of irregular expenditure**

Disciplinary steps taken

<sup>3</sup> Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023

Include discussion here where deemed relevant.

## 1.2. Fruitless and wasteful expenditure

### a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	6 382	4 986
Adjustment to opening balance	-	-
Opening balance as restated	6 382	4 986
Add: Fruitless and wasteful expenditure confirmed	307	1 396
Less: Fruitless and wasteful expenditure recoverable <sup>4</sup>	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
<b>Closing balance</b>	<b>6 689</b>	<b>6 382</b>

### Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	307	1 396
<b>Total</b>	<b>307</b>	<b>1 396</b>

### b) Details of fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description <sup>5</sup>	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	307	1 396
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
<b>Total</b>	<b>307</b>	<b>1 396</b>

<sup>4</sup> Transfer to receivables

<sup>5</sup> Group similar items

**c) Details of fruitless and wasteful expenditure recoverable**

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
<b>Total</b>	-	-

**d) Details of fruitless and wasteful expenditure not recoverable and written off**

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
<b>Total</b>	-	-

**e) Details of disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure**

Disciplinary steps taken
<b>Total</b>

**1.3. Unauthorised expenditure**

**a) Reconciliation of unauthorised expenditure**

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	263 710	263 710
Adjustment to opening balance	-	-
Opening balance as restated	263 710	263 710
Add: unauthorised expenditure confirmed	276 144	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable <sup>6</sup>	-	-
Less: unauthorised not recoverable and written off <sup>7</sup>	-	-
<b>Closing balance</b>	<b>539 854</b>	<b>263 710</b>

<sup>6</sup> Transfer to receivables

<sup>7</sup> This amount may only be written off against available savings

*Unauthorised expenditure was incurred due to the unfunded wage agreement and budget cuts.*

#### Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure that was under assessment	-	-
Unauthorised expenditure that relates to the prior year and identified in the current year	-	-
Unauthorised expenditure for the current year	276 144	-
<b>Total</b>	<b>276 144</b>	<b>-</b>

#### b) Details of unauthorised expenditure (under assessment, determination, and investigation)

Description <sup>8</sup>	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	276 144	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
<b>Total</b>	<b>276 144</b>	<b>-</b>

*Unauthorised expenditure was incurred due to the unfunded wage agreement and budget cuts.*

### 1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))<sup>9</sup>

#### a) Details of material losses through criminal conduct

Material losses through criminal conduct	2024/2025	2023/2024
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recoverable	-	-
Less: Not recoverable and written off	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*Include discussion here where deemed relevant.*

<sup>8</sup> Group similar items

<sup>9</sup> Information related to material losses must be disclosed in the annual financial statements.

**b) Details of other material losses**

Nature of other material losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
<b>Total</b>		

*Include discussion here where deemed relevant and criminal or disciplinary steps taken by the institution.*

**c) Other material losses recoverable**

Nature of losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
<b>Total</b>		

*Include discussion here where deemed relevant.*

**d) Other material losses not recoverable and written off**

Nature of losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
<b>Total</b>		

*Include discussion here where deemed relevant.*



## 2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	17 788	2 036 503
Invoices paid <b>within</b> 30 days or agreed period	16 552	1 860 786
Invoices paid <b>after</b> 30 days or agreed period	1 236	175 717
Invoices older than 30 days or agreed period ( <i>unpaid and without dispute</i> )		
Invoices older than 30 days or agreed period ( <i>unpaid and in dispute</i> )		

*Cash flow shortages because of the budget gap created by the unfunded wage agreement.*

## 3. SUPPLY CHAIN MANAGEMENT

### 3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Software licences for tablets	Edukite Learning SA	Sole source	N/A	218 500
Mathematics intervention classes for identified Grade 8 and 9 learners	Phakama Research and Development	Urgent	OR-036226	9 660
Matric support programme to twenty identified underperforming schools in Frances Baard and JOHN TAOLO GAETSEWE Districts	Phakama Research and Development	Urgent	OR-036246	20 420
Matric support programme to ten identified underperforming schools in Frances Baard District	KST	Urgent	OR-036638	10 461
Install security electronics	Ingelosi Security Solutions	Urgent	OR-036834	4 286
Learner Online Admin System	IT Cognify	Urgent	OR-036618	14 292
LTSM Warehouse	ADR Investments	Urgent	OR-036885	1 168
LTSM Warehouse	AERY	Urgent	OR-036890	14 378

LTSM	OXFORD University Press	Publishers	OR-036901	
LTSM	Nasau Via Afrika	Publishers	OR-036914	2 351
LTSM	Cambridge University Press	Publishers	OR-036916	1 371
LTSM	Mac Millan SA	Publishers	OR-036928	1 421
LTSM	Maskew Miller	Publishers	OR-036961	10 755
LTSM	Heinemann Printers	Publishers	OR-036874	1 200
LTSM	Shuter & Shooter Publishers	Publishers	OR-036917	1 347
<b>Total</b>				<b>311 610</b>

### 3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
DELPORTSHOOP GEKOMBINEERDE SKOOL - MAJOR REPAIRS AND RENOVATIONS TO HOSTEL	BEST ENOUGH TRADING AND PROJECTS	VARIATION		5 713,86	531,99	6 245,85
DL JANSEN PRIMÊRE SKOOL - REFURBISHING OF THE ROUND ABOUT MOTOR, PUMP AND DRIVE SHAFT AT THE PLAYGROUND BOREHOLE	THE ENTERPRISE	VARIATION		374,45	70,77	445,22
FLOORS HIGH SCHOOL - MAINTENANCE TO SCHOOL AND FENCE DUE TO STORM	KOTANI HOLDINGS	VARIATION		274,06	45,39	319,44
FLOORS NORTH PRIMARY SCHOOL - REPAIRS AND RENOVATIONS TO VANDALISM AND THEFT DURING SCHOOL HOLIDAY	SRU ELECTRICAL CONTRACTORS CC	VARIATION		1 206,18	259,29	1 465,47

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
GREENPOINT HIGH SCHOOL - UPGRADES TO SEWER SYSTEM	DC NAMAKWA KONSTRUKSIE DIENSTE	VARIATION		3 858,68	711,51	4 570,19
HEAD OFFICE - IK NKOANE EDUCATION HOUSE - DRILLING AND EQUIPPING OF TWO BOREHOLES	MOSIANE CONSTRUCTION	VARIATION		979,00	180,50	1 159,50
HOËR LANDBOUSKOOL NOORD-KAAPLAND - MAJOR REPAIRS AND RENOVATIONS TO SCHOOL AND HOSTEL - DEMOLISH ASBESTOS HOSTEL	ZAKMOR SUPPLIERS AND GENERAL TRADING	VARIATION		8 000,53	317,09	8 317,62
HOËRSKOOL STEYNVILLE - COMPLETION OF HALL	BRIGHT IDEAS PROJECTS	VARIATION		9 890,00	1 978,00	13 549,30
KIMBERLEY ACADEMY (REDIRILE) - NEW LEVEL 4 PRIMARY SCHOOL AND MAJOR REPAIRS AND RENOVATIONS TO EXISTING STRUCTURES	CTM CONSTRUCTION CC	VARIATION		187 663,82	2 946,30	236 587,76
LEHIKENG PRIMARY SCHOOL - SUPPLY, DELIVERY AND INSTALLATION OF A WELDED MESH FENCE	PERLS CONSTRUCTION	VARIATION		755,84	49,18	805,02
MADUO INTERMEDIATE SCHOOL - REPAIR STORM DAMAGE TO ROOF	AMBER TRADING	VARIATION		1 454,15	289,80	1 743,95
NCWELENGWE PRIMARY SCHOOL - SUPPLY, DELIVERY AND INSTALLATION OF WELDED MESH FENCE	PEARLS CONSTRUCTION	VARIATION		934,18	42,55	976,73
REAKANTSWE SECONDARY SCHOOL - MAJOR MAINTENANCE AT THE SCHOOL	KATH CONCEPTS PTY LTD	VARIATION		1 997,52	149,01	2 146,53

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
SS MADIKANE PRIMARY SCHOOL - PREVENTATIVE MAINTENANCE	MAILE CONSULTING	VARIATION		3 968,39	793,73	4 762,12
STILLWATER INTERMEDIATE SCHOOL - REPAIRS TO ROOFS AND SUPPLY OF FURNITURE	JUBALEX	VARIATION		751,50	57,27	808,77
VICTORIA-WES GEKOMBINEERDE SKOOL - REPAIRS AND RENOVATIONS TO VANDALISM AND REMEDIAL WORK TO STRUCTURAL DAMAGE [HOSTEL]	ZAKMOR SUPPLIES AND GENERAL TRADING CC	VARIATION		8 953,41	1 587,35	10 540,75
GREENPOINT HIGH SCHOOL - SUPPLY OF VIP MOBILE TOILETS INCLUDING	AKINA HOLDINGS (PTY) LTD	EXTENTION OF TIME		262,40	-	262,40
HEAD OFFICE - IK NKOANE EDUCATION HOUSE - UPGRADING OF IRRIGATION SYSTEM	ELSKANEX (PTY) LTD	EXTENTION OF TIME		270,73	106,60	377,33
HOËRSKOOL RICHMOND - ELECTRICAL REPAIRS AND REWIRING OF THE VANDALISED BLOCK	RIGHT NOW SERVICES	EXTENTION OF TIME		612,95	-	612,95
KIMBERLEY BOYS HIGH SCHOOL - CONSTRUCTION OF A 5 CLASSROOM BLOCK, SCIENCE LABORATORY, ABLUTION BLOCK, ASSOCIATED ANCILLARY WORKS	ELLICIDOR 178	EXTENTION OF TIME		52 515,15	-	72 750,86
MONOKETSI INTERMEDIATE SCHOOL - REPAIRS AND RENOVATIONS TO COLLAPSED CEILINGS, ELECTRICITY UPGRADE;	DITSHEGOFATSO TSA RONA	EXTENTION OF TIME		935,52	-	935,52

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
CONVERSION OF VIPS						
VAALHARTS GEKOMBINEERDE SKOOL - MAJOR REPAIRS AND RENOVATIONS INCLUDING THE SUPPLY AND INSTALLATION OF A HIGH SECURITY FENCE	BEST ENOUGH TRADING AND PROJECTS	EXTENTION OF TIME		7 445,11	208,29	7 653,41
<b>Total</b>				<b>298 817 ,42</b>	<b>10 324,63</b>	<b>377 036.70</b>

## PART F: FINANCIAL INFORMATION

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## 1. REPORT OF THE AUDITOR-GENERAL

### Report of the Auditor-General to the Northern Cape Provincial Legislature on Vote No. 4: Department of Education

<b>Report on the audit of the financial statements</b>
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#### Opinion

1. I have audited the financial statements of the Department of Education set out on pages 192 to 257, which comprise the appropriation statement, statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Education as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standard (MCS) prescribed by National Treasury and the requirements of the and the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 24 of 2024 (Dora).

#### Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Material uncertainty related to going concern

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.
7. I draw attention to note 36 to the financial statements, which indicates that as at 31 March 2025 the department has an unfavourable net current liability position of R907 215 000, taking into account the liabilities of accruals and payables not recognised and employee related benefits. Furthermore, in note 14, the bank overdraft is stated at R556 148 000, which indicates that the department does not have sufficient cash flow to pay for its debts as and when they become due. Management have also described how they plan to deal with these events and circumstances. These events or conditions, along with the other matters indicate that a material uncertainty exists that may cast significant doubt on the department's ability to continue as a going concern.

### **Emphasis of matter**

8. I draw attention to the matter below. My opinion is not modified in respect of this matter.

### **Unaudited supplementary schedules**

9. The supplementary information set out on pages 258 to 271 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

### **Responsibilities of the accounting officer for the financial statements**

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

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

12. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 189 of the annexure to the auditor's report, forms part of my auditor's report.

<b>Report on the audit of the annual performance report</b>
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14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
15. I selected the following programmes presented in the annual performance report for the year ended 31 March 2025 for auditing. I selected programmes that measures the department's performance on its primary mandated functions and that are of significant national, community or public interest.



Programme	Page numbers	Purpose
<b>Public Ordinary Schools Education</b>	45	To provide public ordinary education from Grade 1 to 12, in accordance with the South African Schools Act and White Paper 6 on inclusive education. (E-learning is also included)
<b>Early Childhood Development</b>	59	To provide Early Childhood Education (ECD) at the Grade R and pre-grade R in accordance with White Paper 5. (E-learning is also included).
<b>Infrastructure Development</b>	62	To provide and maintain infrastructure facilities for schools and non-schools

16. I evaluated the reported performance information for the selected programmes against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the department's planning and delivery on its mandate and objectives.

17. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the department's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

18. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

19. The material findings on the reported performance information for the selected programmes are as follows:

### Public Ordinary School Education

#### Missing indicators

20. The department is responsible for ensuring 10 year old learners enrolled in publicly funded schools reading for meaning, youth are better prepared for further studies and the world of work beyond grade 9, youths leaving the schooling system are more prepared to contribute towards a prosperous and equitable South Africa and expanding quality of and access to education and skills development in terms of the Medium-Term Strategic Framework. However, indicators to measure performance on this objective were omitted from the approved planning documents. Consequently, the achievement of this objective was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability on the progress towards achievement of the Medium-Term Strategic Framework.

Outcomes – MTSF	Output indicators - MTSF	Response from the department
10-year-old learners enrolled in publicly funded schools read for meaning	Lesson plans for home language literacy in Grades 1-3 have been developed in all languages	The Department accept that there is no indicator on lesson plans
	Availability of reading material for Grade 3 learners in indigenous languages	The Department accept that there is no indicator on reading material for Grade 3 learners in indigenous languages
Youths better prepared for further studies and the world of work beyond Grade 9	Number of districts in which teacher development has been conducted as per district improvement plan	Not implemented
	New Systemic Evaluation is operational	The Department accept that there is no indicator on Systemic Evaluation
	Percentage of learners with access to required maths and EFAL textbooks in Grades 6 and 9	The Department accept that there is no indicator on Grade 6 and 9 textbooks
Youths leaving the schooling system more prepared to contribute towards a prosperous and equitable South Africa	Skills subjects introduced that are relevant to 4IR (robotics, coding and digital learning)	The Department accept that there is no indicator on coding and robotics
	Programmes implemented to enhance performance in second chance NSC pass	The Department accept that there is no indicator on NSC Second chance programme
	% of Schools of Skills implementing technical-occupational curriculum	The Department accept that there is no indicator on technical-occupational curriculum
	Number of ordinary schools implementing technical-occupational curriculum	The Department accept that there is no indicator on technical-occupational curriculum

Outcomes – MTSF	Output indicators - MTSF	Response from the department
	Number of unemployed youths trained in an accredited course in general maintenance of school buildings	The Department accept that there is no indicator on unemployed youth trained in general maintenance of school buildings
	Number of Focus Schools for high-tech, maritime, aviation, arts and science	The Department accept that there is no indicator on number of focus schools for high-tech, maritime, aviation arts and science

### Missing indicators

21. In terms of the South African Schools Act 84 of 1996, the department is responsible for the subsidised transportation of learners who attend school from Grade R to Grade 12 who travel more than 5 kilometres from their place of residence to schools. However, an indicator to measure performance on this responsibility was omitted from the approved planning documents. The department indicated that the omission occurred because the 2024/25 Annual Performance Plan had already been finalised before the finding regarding the missing indicator was raised. Consequently, the achievement of this legislative mandate was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability for delivery on mandate.
22. The Division of Revenue Act defines the legislative mandate of the department. However, various indicators to measure performance on the mandate were omitted from the approved planning documents. Consequently, achievement against the mandate was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability for delivery on the mandated responsibilities.

Mandated responsibility	Reason provided by department for non-inclusion
The National School Nutrition Programme aims to provide meals to the neediest learners. National School Nutrition Programme primarily targets Quintile 1-3 schools. In addition to providing nutritious meal to benefiting learners, the program also aims to encourage overall learner attendance and concentration in classroom.	The department indicated that the omission occurred because the 2024/25 Annual Performance Plan had already been finalised before the finding regarding the missing indicator was raised.
To provide support and resources to schools, teachers and learners in line with the curriculum assessment policy statement (CAPS) for the improvement of Math, Science and Technology (MST) teaching and learning at selected public schools. (E-learning included)	The department indicated that the omission occurred because the 2024/25 Annual Performance Plan had already been finalised before the finding regarding the missing indicator was raised.

### Early Childhood Development

#### Missing Indicators

23. The department is responsible for ensuring improved school readiness of children (early childhood education (ECD) at the Grade R and pre grade R in accordance with White Paper 5. (E-learning is also included) in the province in terms of the Medium-Term Strategic Framework.

However, indicators to measure performance on this objective were omitted from the approved planning documents. Consequently, the achievement of this objective was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability on the progress towards achievement of the Medium-Term Strategic Framework.

Outcomes – MTSF	Output indicators – MTSF	Response from the department
Improved school-readiness of children	Operationalise an ECD Education Management Information System	The e-Care online system is not yet fully operational; it presently only provide for registration of centres and not learner data.
Increased access to quality ECD services and support	Develop new funding models for ECD delivery. Operationalise an ECD Education Management Information System (EMIS)	The Department accept that there is no indicator on ECD Education Management Information System (EMIS)

## Infrastructure Development

### Various indicators

24. Various indicators were not clearly defined during the planning process. Consequently, the indicators are not useful for measuring and reporting on progress against planned targets.

Indicator	Target	Detail
Number of schools where scheduled maintenance projects were completed	The indicator measures the schools with scheduled maintenance completed	The department is not consistent in terms of the means of verification for the indicator between the use of practical completion date and final completion date for the collection and reporting of data
The percentage of public ordinary schools where upgrades or additional supply was provided in terms of water in line with agreed norms and standards	The indicator measures all existing public ordinary schools that were provided with water in the year under review	The department is not consistent in terms of the means of verification for the indicator between the use of practical completion date and final completion date for the collection and reporting of data
The percentage of public ordinary schools where upgrades or additional supply was provided in terms of electricity in line with agreed norms and standards	The indicator measures all existing public ordinary schools that were provided with water in the year under review	The department is not consistent in terms of the means of verification for the indicator between the use of practical completion date and final completion date for the collection and reporting of data
The percentage of public ordinary schools where upgrades or additional supply was provided in terms of sanitation in line with agreed norms and standards	The indicator measures all existing public ordinary schools that were provided with water in the year under review	The department is not consistent in terms of the means of verification for the indicator between the use of practical completion date and final completion date for the collection and reporting of data

Indicator	Target	Detail
Number of schools provided with new or additional boarding facilities	The indicator measures all new and additional boarding facilities the year under review	The indicator measures the number of schools provided with new or additional boarding facilities, which is not measured in a percentage, rendering it irrelevant for planning and reporting on performance

#### Number of schools provided with new or additional boarding facilities

25. The indicator in the annual performance report differed from what was committed in the approved initial planning document. While the reported indicator was 0, the planned indicator was 1.1%. This change was made without obtaining the required approval, undermining transparency and accountability.
26. The target of 1.1% does not relate directly to the indicator, which measures the number of schools provided with new or additional boarding facilities. This makes it difficult to plan for the achievement of the indicator. Consequently, the reported achievement does not provide useful information on the indicator's achievement.

#### Missing indicators

27. The department is responsible for providing school physical infrastructure and environment inspires learners to learn and teachers to teach in terms of the Medium-Term Strategic Framework. However, indicators to measure performance on this objective were omitted from the approved planning documents. Consequently, the achievement of this objective was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability on the progress towards achievement of the Medium-Term Strategic Framework.

Outcomes – MTSF	Output indicators – MTSF	Response from the department
School physical infrastructure and environment that inspires learners to learn and teachers to teach	Schools with access to ICT devices	The Department accept that there is no indicator on Schools with access to ICT devices

28. In terms of the South African Schools Act 84 of 1996, the department is responsible for providing public schools for the education of learners out of funds appropriated for this purpose. However, various indicators to measure performance on the mandate were omitted from the approved planning documents. Consequently, achievement against the mandate was not planned or accounted for, which is likely to result in it not being delivered and resulted in delays in completion of the construction of schools and undermines transparency and accountability for delivery on the mandated responsibilities.

Mandated responsibility	Reasons provided by department for non-inclusion
New or additional Grade R Classrooms Built	Additional indicators on Infrastructure have been included in the 2025/26 Annual Performance Plan. The indicators could not be included in the 2024/25 Annual Performance Plan (APP) as the APP that existed at the time the finding was raised became final as there was no re-tabling of the APP

<b>Mandated responsibility</b>	<b>Reasons provided by department for non-inclusion</b>
New Schools completed and ready for occupation	Additional indicators on Infrastructure have been included in the 2025/26 Annual Performance Plan. The indicators could not be included in the 2024/25 Annual Performance Plan (APP) as the APP that existed at the time the finding was raised became final as there was no re-tabling of the APP
New schools under construction (includes replacement schools)	Additional indicators on Infrastructure have been included in the 2025/26 Annual Performance Plan. The indicators could not be included in the 2024/25 Annual Performance Plan (APP) as the APP that existed at the time the finding was raised became final as there was no re-tabling of the APP

### **Number of schools where scheduled maintenance projects were completed**

29. The indicator related to Number of schools where scheduled maintenance projects were completed. An achievement of 25 scheduled maintenance projects was reported against a target of 56 scheduled maintenance projects however the audit evidence showed the actual achievement to be 17 scheduled maintenance projects as the department included projects that were not scheduled as part of the reported achievement. The department underachieved on the target for the indicator related to scheduled maintenance projects completed.

### **Other matters**

30. I draw attention to the matters below.

### **Achievement of planned targets**

31. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements. This information should be considered in the context of the material findings on the reported performance information.

32. The tables that follow provides information on the achievement of planned targets and list the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 42 – 71.

### **Public Ordinary School Education**

<i>Targets achieved: 0%</i> <i>Budget spent: 104%</i>		
<b>Key service delivery indicator not achieved</b>	<b>Planned target</b>	<b>Reported achievement</b>
Number of schools provided with multimedia resources	15	10
Number of learners in in no fee public ordinary schools that benefit in line with the National Norms and Standards for School Funding	197 228	195 633
Number of foundation phase teachers trained in reading methodology	1 825	1 650
Number of foundation phase teachers trained in numeracy content and methodology	1825	989
Number of teachers trained in Mathematics content and methodology	1900	1106
Number of teachers trained in language content and methodology	2200	1606

## Infrastructure Development

Targets achieved: 75% Budget spent: 100%		
Key service delivery indicator not achieved	Planned target	Reported achievement
Number of schools where scheduled maintenance projects were completed	56	25

## Material misstatements

33. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Public Ordinary School Education and Infrastructure Development. Management did not correct all of the misstatements and I reported material findings in this regard.

## Report on compliance with legislation

34. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.
35. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
36. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
37. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

## Expenditure management

38. Effective and appropriate steps were not taken to prevent unauthorised and irregular and expenditure disclosed in note 23 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1.
39. Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by treasury regulation 8.2.3.

## Strategic planning and performance management

40. Specific information systems were not implemented to enable the monitoring of progress made towards achieving targets, core objectives and service delivery as required by public service regulation 25(1)(e)(i) and (iii).

## **Procurement and contract management**

41. I was unable to obtain sufficient appropriate audit evidence that invitations for competitive bidding were advertised for a required minimum period, as required by Treasury Regulation 16A6.3(c). Similar limitation was also reported in the prior year
42. Competitive bids were adjudicated by a bid adjudication committee that was not composed in accordance with the policies of the department, as required by Treasury Regulation 16A6.2 (a) and (b). Similar non-compliance was also reported in the prior year.
43. Some of the contracts were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, which is prescribed in order to comply with Treasury Regulation 16A8.3. Similar non-compliance was also reported in the prior year.
44. I was unable to obtain sufficient appropriate audit evidence that quotations were awarded to suppliers whose tax matters have been declared by the South African Revenue Services to be in order as required by Treasury Regulation 16A9.1(d). Similar non-compliance was also reported in the prior year.
45. I was unable to obtain sufficient appropriate audit evidence that contracts were awarded to bidders in an economical manner and/or prices for the goods or services were reasonable as required by PFMA 38(1)(b).
46. I was unable to obtain sufficient appropriate audit evidence that contracts were awarded to bidders based on points given for criteria that were stipulated in the original invitation for bidding as required by Treasury Regulation 16A6.3(a) and (b). Similar limitation was also reported in the prior year.
47. I was unable to obtain sufficient appropriate audit evidence that contracts participated into, were secured by the other organ of state through a competitive bidding process, in accordance with Treasury Regulation 16A6.6. Similar limitation was also reported in the prior year.
48. Some of the IT related goods and services, classified as mandatory, were not procured through SITA as required by Treasury Regulation 16A6.3(e) and section 7(3) of the SITA Act.
49. I was unable to obtain sufficient appropriate audit evidence that the preference point system was applied in all procurement of goods and services as required by section 2(a) of the PPPFA and Treasury Regulation 16A6.3(b).
50. I was unable to obtain sufficient appropriate audit evidence that contracts and quotations were awarded to suppliers based on preference points that were allocated and calculated in accordance with the requirements of the PPPFA and Preferential Procurement Regulation 2022.

## **Transfer of funds**

51. I was unable to obtain sufficient appropriate audit evidence that appropriate measures were maintained to ensure that transfers and subsidies to entities were applied for their intended purposes, as required by section 38(1)(j) of the PFMA and treasury regulation 8.4.1.



### **Consequence management**

52. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred unauthorised, irregular and fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into unauthorised, irregular and fruitless and wasteful expenditure were not performed.

<b>Other information in the annual report</b>
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53. The accounting officer is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
54. My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
55. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
56. The other information I obtained prior to the date of this auditor's report is the disclosure of the irregular and fruitless and wasteful expenditure, and the remaining information is expected to be made available to us after 31 July 2025.
57. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have not identified any material findings.
58. When I do receive and read the remaining other information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

<b>Internal control deficiencies</b>
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59. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
60. The matters reported below are limited to the significant internal control deficiencies that resulted the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
61. The accounting officer did not establish an effective system for consequence management, aimed at investigating instances of irregular, and fruitless and wasteful expenditure. Consequently, the accounting officer could not take disciplinary actions against officials who continued to contravene laws and regulations governing procurement and supply chain management. Additionally, the lack of appropriate action against officials has a material impact

on the effectiveness and the stability of the control environment. Leadership's inability to address and prioritise this critical area has a direct bearing on the number of compliance findings reported in the current year.

62. The accounting officer did not effectively review the annual performance report before submitting them for auditing thus numerous misstatements reported in this report were not identified and corrected.
63. Management did not adequately oversee the performance reporting process, leading to insufficient implementation of controls for daily and monthly transaction processing and reconciliation. Moreover, they did not ensure the preparation of regular, accurate, and comprehensive performance reports supported by reliable information.
64. Accounting officer and chief directors did not have adequate controls in place to effectively process transactions and achieve positive audit outcomes. Control environment includes daily to year-end controls, regular reconciliations between underlying information and reports for all material departmental processes. In the absence or the inadequacy of these controls, the department relied on manual reconciliations at the end of the year, which still resulted to a number of errors identified in the reconciliations by the external auditors.
65. Leadership did not ensure that the department complied with applicable legislation as material findings on compliance with legislation were raised in the year under review. The department's internal processes and systems did not prevent material findings in areas of legislation scoped for audit.
66. Management did not review and monitor compliance with applicable laws and regulations. Recommendations from prior year audits were not fully implemented to ensure that the non-compliance does not re-occur as noted on the department's action plan.
67. The leadership of the department did not exercise oversight responsibility to ensure that proper internal control procedures were developed and implemented that will enable the department to produce an accurate and complete report on predetermined objectives, material corrections was made to the annual report.

#### **Material irregularities**

68. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

#### **Material irregularities in progress**

69. I identified other material irregularities during the audit and notified the accounting officer of these, as required by material irregularity regulation 3(2). By the date of this auditor's report, the responses of the accounting officer were not yet due for some material irregularities, while I had not yet completed the process of evaluating the responses for the remainder. These material irregularities will be included in next year's auditor's report.

## **Status of previously reported material irregularities**

### **Site identification requirements not followed in terms of regulation 7(1) and 7(2) of the South African school act.**

70. The New Wrenchville Kalahari Secondary School project initially commenced on an old site but was later relocated to a more feasible location due to various reasons. The department incurred expenses without receiving any benefit from the old site due to inadequate planning and coordination. This non-compliance with site identification requirements, as stipulated in Regulation 7(1) and 7(2) of the South African Schools Act, led to a likely financial loss.
71. I notified the accounting officer of the material irregularity on 27 October 2022.
72. On 30 March 2023 the accounting officer submitted a written response stating that no financial loss was incurred. I requested substantiating documentation which was provided 9 May 2023. Further follow-ups and engagements with the accounting officer took place to request additional information and responses. By the date of the previous auditor's report, I had not yet completed the process of evaluating the response from the accounting officer and a conclusion on the appropriateness of responses were not yet made.
73. On 29 March 2023 the accounting officer submitted a written response stating that the department disagrees with the suspected material irregularity and that no additional costs were incurred as a result of the relocation. For these reasons, the accounting officer was not planning to take any actions to address the MI except for putting measures in place to prevent a reoccurrence of a similar situation. I requested additional information and substantiating documentation which was provided 23 May 2023. Further follow-ups and engagements with the accounting officer took place between May 2023 and March 2025 to resolve the disagreement on validity of the material irregularity.
74. I concluded in May 2025 after assessing the responses and substantiating documentation provided on this material irregularity that the accounting officer had not taken any action and is not planning to take any action in response to being notified of the material irregularity due to disagreement with the merits of material irregularity. I am in the process of making a decision on further action to be taken.
75. I determined that the accounting officer is not taking appropriation to resolve the MI. I am in the process of making a decision on further actions to be take.
76. Ineffective use of asset: Batlharo Tlhaping High School Hostel
77. Processes and procedures were not in place at the department for the efficient use of the institution's assets, as required by treasury regulation 10.1.2. Batlharo Tlhaping High School Hostel was certified practically complete on 05 November 2015. The cost of the hostel as at 31 March 2023 is R53 875 036,43. The hostel hall is being used as an exam centre and was also used as a winter school venue, however the hostel has never been used for accommodation of learners as intended.

78. The non-compliance has resulted in misuse of Batlharo Tlhaping High School Hostel and is likely to result in further misuse of the resource. This resource is material considering its value and its importance to the provision of services to the public. This service is the provision of accommodation to learners which assists in the provision of quality education to them. The misuse is considered serious as it impacts on all learners who should be the beneficiaries and are deprived of this benefit and considering the significant duration of the misuse. Further misuse is likely as we expect that the misuse will continue and become more serious if there is no intervention.
79. The accounting officer was notified of the material irregularity on 6 September 2024 and invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer submitted evidence of plans to be taken to ensure the hostels were operational for the 2025 school year, however when a follow-up was made these plans were not implemented and the hostels were not put in use for the accommodation of learners.
80. I determined that the accounting officer is not taking appropriation to resolve the MI. I am in the process of making a decision on further actions to be take.

#### **Ineffective use of asset Lesedi High School Hostel**

81. Processes and procedures were not in place at the department for the efficient use of the institution's assets, as required by treasury regulation 10.1.2. Lesedi High School Hostel was certified practically complete on 24 November 2019. The cost of the hostel as at 31 March 2023 is R55 112 815. The hostel hall is only being used as an exam centre; however, the hostel has never been used for accommodation of learners as intended.
82. The non-compliance has resulted in misuse of Lesedi School Hostel and is likely to result in further misuse of the resource. This resource is material considering its value and its importance to the provision of services to the public. This service is the provision of accommodation to learners which assists in the provision of quality education to them. The misuse is considered serious as it impacts on all learners who should be the beneficiaries and are deprived of this benefit and considering the significant duration of the misuse. Further misuse is likely as we expect that the misuse will continue and become more serious if there is no intervention.
83. The accounting officer was notified of the material irregularity on 6 September 2024 and invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer submitted evidence of plans to be taken to ensure the hostels were operational for the 2025 school year, however when a follow-up was made these plans were not implemented and the hostels were not put in use for the accommodation of learners.
84. I determined that the accounting officer is not taking appropriation to resolve the MI. I am in the process of making a decision on further actions to be take.

<b>Other reports</b>
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85. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the separate financial statements or my findings on the reported performance information or compliance with legislation.

86. The directorate for Priority Crime Investigations (HAWKS) is investigating allegations of irregularities in the supply chain management processes applied by the department. These proceedings were in progress at the date of this report.

*Auditor General*

**Kimberley**

**31 July 2025**



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## **Annexure to the auditor's report**

The annexure includes the following:

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

### **Auditor-general's responsibility for the audit**

#### **Professional judgement and professional scepticism**

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programmes and on the department's compliance with selected requirements in key legislation.

#### **Financial statements**

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

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

#### **Communication with those charged with governance**

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

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other

matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

## Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 1; 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(f); 38(1)(h)(iii); 39(1)(a); 39(2)(a); 40(1)(a); 40(1)(b); 40(1)(c)(i); 43(1); 43(4); 44; 45(b)
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1; 6.3.1(a); 6.3.1(b); 6.3.1(c); 6.3.1(d); 6.4.1(b); 7.2.1; 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A 6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
Division of Revenue Act 24 of 2024	Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i); 16(3)(a)(ii)(bb)
National Health Act 61 of 2003	Section 13
National Treasury Instruction No. 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
Second amendment National Treasury Instruction No. 5 of 202/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.
National Treasury Practice Note 5 of 2009/10	Paragraph 3.3
National Treasury Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulation, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulation, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2

Legislation	Sections or regulations
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Public Service Regulations, 2016	Regulation 18(1); 18(2); 25(1)(e)(i); 25(1)(e)(iii)
State Information Technology Agency Act 88 of 1998	Section 7(3)



## **2. ANNUAL FINANCIAL STATEMENTS**



**Northern Cape  
Department of Education**

# **ANNUAL FINANCIAL STATEMENTS OF THE NORTHERN CAPE DEPARTMENT OF EDUCATION**

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For the year ended  
31 March 2025

**DEPARTMENT OF EDUCATION**  
**VOTE 4**  
**ANNUAL FINANCIAL STATEMENTS**  
***for the year ended 31 March 2025***

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**DEPARTMENT OF EDUCATION  
VOTE 4**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2025**

Appropriation per programme									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Programme</b>									
<b>1. ADMINISTRATION</b>	818 638	-	(49 124)	769 514	763 397	6 117	99.2%	864 664	864 664
<b>2. PUBLIC ORDINARY SCHOOL EDUCATION</b>	6 082 580	-	52 679	6 135 259	6 391 751	(256 492)	104.2%	6 356 351	6 356 271
<b>3. INDEPENDENT SCHOOL SUBSIDY</b>	11 617	-	(900)	10 717	9 581	1 136	89.4%	11 491	11 491
<b>4. PUBLIC SPECIAL SCHOOL EDUCATION</b>	198 906	-	(2 054)	196 852	202 935	(6 083)	103.1%	195 515	195 515
<b>5. EARLY CHILDHOOD DEVELOPMENT</b>	214 700	-	3 519	218 219	231 788	(13 569)	106.2%	192 611	192 611
<b>6. INFRASTRUCTURE DEVELOPMENT</b>	716 303	-	-	716 303	716 303	-	100.0%	636 502	636 502
<b>7. EXAMINATION AND EDUCATION RELATED SERVICES</b>	159 800	-	(4 120)	155 680	155 603	77	100.0%	352 156	352 156
<b>TOTAL</b>	<b>8 202 544</b>	<b>-</b>	<b>-</b>	<b>8 202 544</b>	<b>8 471 358</b>	<b>(268 814)</b>	<b>103.3%</b>	<b>8 609 290</b>	<b>8 609 210</b>

**DEPARTMENT OF EDUCATION  
VOTE 4**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2025**

	2024/25				2023/24	
	Final Budget	Actual Expenditure			Final Budget	Actual Expenditure
	R'000	R'000			R'000	R'000
<b>TOTAL (brought forward)</b>	8 202 544	8 471 358	(268 814)	103.3%	8 609 290	8 609 210
<b>Reconciliation with statement of financial performance</b>						
<b>ADD</b>						
Departmental receipts	4 058				1 146	
<b>Actual amounts per statement of financial performance (Total revenue)</b>	<b>8 206 602</b>				<b>8 610 436</b>	
<b>ADD</b>						
Aid assistance		-				-
Prior year unauthorised expenditure approved without funding		-				-
<b>Actual amounts per statement of financial performance (Total expenditure)</b>		<b>8 471 358</b>				<b>8 609 210</b>

**DEPARTMENT OF EDUCATION  
VOTE 4**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2025**

Appropriation per economic classification									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Economic classification</b>									
<b>Current payments</b>	<b>6 843 484</b>	-	<b>157 385</b>	<b>7 000 869</b>	<b>7 302 506</b>	<b>(301 637)</b>	<b>104.3%</b>	<b>7 332 320</b>	<b>7 332 240</b>
Compensation of employees	5 975 497	-	147 014	6 122 511	6 401 327	(278 816)	104.6%	6 074 989	6 074 989
Goods and services	867 987	(307)	10 371	878 051	900 872	(22 821)	102.6%	1 253 618	1 253 538
Interest and rent on land	-	307	-	307	307	-	100.0%	3 713	3 713
<b>Transfers and subsidies</b>	<b>788 709</b>	-	<b>(157 385)</b>	<b>631 324</b>	<b>630 793</b>	<b>531</b>	<b>99.9%</b>	<b>764 916</b>	<b>764 916</b>
Provinces and municipalities	-	35	-	35	35	-	100.0%	521	521
Departmental agencies and accounts	-	-	-	-	-	-	-	8 208	8 208
Non-profit institutions	714 106	(2 132)	(153 397)	558 577	557 441	1 136	99.8%	690 211	690 211
Households	74 603	2 097	(3 988)	72 712	73 317	(605)	100.8%	65 976	65 976
<b>Payments for capital assets</b>	<b>570 351</b>	-	-	<b>570 351</b>	<b>538 059</b>	<b>32 292</b>	<b>94.3%</b>	<b>500 032</b>	<b>500 032</b>
Buildings and other fixed structures	520 570	3 326	2 169	526 065	500 612	25 453	95.2%	413 516	413 516
Machinery and equipment	35 782	(12 757)	(2 169)	20 856	14 017	6 839	67.2%	63 484	63 484
Intangible assets	13 999	9 431	-	23 430	23 430	-	100.0%	23 032	23 032
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	<b>12 022</b>	<b>12 022</b>
<b>Total</b>	<b>8 202 544</b>	-	-	<b>8 202 544</b>	<b>8 471 358</b>	<b>(268 814)</b>	<b>103.3%</b>	<b>8 609 290</b>	<b>8 609 210</b>

**DEPARTMENT OF EDUCATION  
VOTE 4**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2025**

Programme 1: ADMINISTRATION									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Sub programme</b>									
1. OFFICE OF THE MEC	17 901	1 269	5 244	24 414	24 414	-	100.0%	15 324	15 324
2. CORPORATE SERVICES	427 847	(18 156)	(21 436)	388 255	382 138	6 117	98.4%	412 307	412 307
3. EDUCATION MANAGEMENT	318 767	8 798	(9 853)	317 712	317 712	-	100.0%	384 125	384 125
4. HUMAN RESOURCE DEVELOPMENT	32 934	820	(6 610)	27 144	27 144	-	100.0%	29 017	29 017
5. EMIS	21 189	7 269	(16 469)	11 989	11 989	-	100.0%	23 891	23 891
<b>Total for sub programmes</b>	<b>818 638</b>	<b>-</b>	<b>(49 124)</b>	<b>769 514</b>	<b>763 397</b>	<b>6 117</b>	<b>99.2%</b>	<b>864 664</b>	<b>864 664</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>766 187</b>	<b>-</b>	<b>(54 901)</b>	<b>711 286</b>	<b>711 286</b>	<b>-</b>	<b>100.0%</b>	<b>809 982</b>	<b>809 982</b>
Compensation of employees	553 695	-	(17 120)	536 575	536 575	-	100.0%	532 805	532 805
Goods and services	212 492	(33)	(37 781)	174 678	174 678	-	100.0%	274 778	274 778
Interest and rent on land	-	33	-	33	33	-	100.0%	2 399	2 399
<b>Transfers and subsidies</b>	<b>4 331</b>	<b>-</b>	<b>10 535</b>	<b>14 866</b>	<b>14 866</b>	<b>-</b>	<b>100.0%</b>	<b>6 196</b>	<b>6 196</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	331	(331)	-	-	-	-	-	-	-
Households	4 000	331	10 535	14 866	14 866	-	100.0%	6 196	6 196
<b>Payments for capital assets</b>	<b>48 120</b>	<b>-</b>	<b>(4 758)</b>	<b>43 362</b>	<b>37 245</b>	<b>6 117</b>	<b>85.9%</b>	<b>48 486</b>	<b>48 486</b>

**DEPARTMENT OF EDUCATION  
VOTE 4**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2025**

<b>Programme 1: ADMINISTRATION</b>									
<b>2024/25</b>								<b>2023/24</b>	
	<b>Approved Budget</b>	<b>Shifting of Funds</b>	<b>Virement</b>	<b>Final Budget</b>	<b>Actual Expenditure</b>	<b>Variance</b>	<b>Expenditure as % of final Budget</b>	<b>Final Budget</b>	<b>Actual expenditure</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>	<b>R'000</b>	<b>R'000</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	34 121	(9 431)	(4 758)	19 932	13 815	6 117	69.3%	25 607	25 607
Intangible assets	13 999	9 431	-	23 430	23 430	-	100.0%	22 879	22 879
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>818 638</b>	<b>-</b>	<b>(49 124)</b>	<b>769 514</b>	<b>763 397</b>	<b>6 117</b>	<b>99.2%</b>	<b>864 664</b>	<b>864 664</b>

**DEPARTMENT OF EDUCATION  
VOTE 4**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2025**

<b>Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION</b>									
<b>2024/25</b>								<b>2023/24</b>	
	<b>Approved Budget</b>	<b>Shifting of Funds</b>	<b>Virement</b>	<b>Final Budget</b>	<b>Actual Expenditure</b>	<b>Variance</b>	<b>Expenditure as % of final Budget</b>	<b>Final Budget</b>	<b>Actual expenditure</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>	<b>R'000</b>	<b>R'000</b>
<b>Sub programme</b>									
1. PUBLIC PRIMARY LEVEL	3 590 266	(640)	(95 274)	3 494 352	3 750 847	(256 495)	107.3%	3 695 907	3 695 907
2. PUBLIC SECONDARY LEVEL	2 148 175	(219)	143 632	2 291 588	2 291 588	-	100.0%	2 323 449	2 323 369
3. HUMAN RESOURCE DEVELOPMENT	31 151	219	929	32 299	32 299	-	100.0%	36 513	36 513
4. SCHOOL SPORT, CULTURE AND MEDIA SERVICES	24 053	640	3 392	28 085	28 082	3	100.0%	32 915	32 915
5. NATIONAL SCHOOL NUTRITION PROGRAMME GRANT	260 461	-	-	260 461	260 461	-	100.0%	244 451	244 451
6. MATHS, SCIENCE AND TECHNOLOGY GRANT	28 474	-	-	28 474	28 474	-	100.0%	23 116	23 116
<b>Total for sub programmes</b>	<b>6 082 580</b>	<b>-</b>	<b>52 679</b>	<b>6 135 259</b>	<b>6 391 751</b>	<b>(256 492)</b>	<b>104.2%</b>	<b>6 356 351</b>	<b>6 356 271</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>5 424 544</b>	<b>-</b>	<b>214 258</b>	<b>5 638 802</b>	<b>5 895 297</b>	<b>(256 495)</b>	<b>104.5%</b>	<b>5 707 466</b>	<b>5 707 386</b>
Compensation of employees	5 038 235	-	162 766	5 201 001	5 457 496	(256 495)	104.9%	5 163 474	5 163 474
Goods and services	386 309	(195)	51 492	437 606	437 606	-	100.0%	542 678	542 598
Interest and rent on land	-	195	-	195	195	-	100.0%	1 314	1 314
<b>Transfers and subsidies</b>	<b>657 809</b>	<b>-</b>	<b>(163 096)</b>	<b>494 713</b>	<b>494 713</b>	<b>-</b>	<b>100.0%</b>	<b>634 926</b>	<b>634 926</b>
Provinces and municipalities	-	35	-	35	35	-	100.0%	521	521
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	592 706	(370)	(148 405)	443 931	443 931	-	100.0%	581 257	581 257
Households	65 103	335	(14 691)	50 747	50 747	-	100.0%	53 148	53 148



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Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Payments for capital assets</b>	<b>227</b>	<b>-</b>	<b>1 517</b>	<b>1 744</b>	<b>1 741</b>	<b>3</b>	<b>99.8%</b>	<b>1 937</b>	<b>1 937</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	227	-	1 517	1 744	1 741	3	99.8%	1 937	1 937
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 022</b>	<b>12 022</b>
<b>Total</b>	<b>6 082 580</b>	<b>-</b>	<b>52 679</b>	<b>6 135 259</b>	<b>6 391 751</b>	<b>(256 492)</b>	<b>104.2%</b>	<b>6 356 351</b>	<b>6 356 271</b>

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Programme 3: INDEPENDENT SCHOOL SUBSIDY									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Sub programme</b>									
1. INDEPENDENT PRIMARY LEVEL	3 517	-	(622)	2 895	1 759	1 136	60.8%	2 750	2 750
2. INDEPENDENT SECONDARY LEVEL	8 100	-	(278)	7 822	7 822	-	100.0%	8 741	8 741
<b>Total for sub programmes</b>	<b>11 617</b>	<b>-</b>	<b>(900)</b>	<b>10 717</b>	<b>9 581</b>	<b>1 136</b>	<b>89.4%</b>	<b>11 491</b>	<b>11 491</b>
<b>Economic classification</b>									
<b>Current payments</b>	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>11 617</b>	<b>-</b>	<b>(900)</b>	<b>10 717</b>	<b>9 581</b>	<b>1 136</b>	<b>89.4%</b>	<b>11 491</b>	<b>11 491</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	11 617	-	(900)	10 717	9 581	1 136	89.4%	11 491	11 491
Households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-

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Programme 3: INDEPENDENT SCHOOL SUBSIDY									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Payments for financial assets	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11 617</b>	<b>-</b>	<b>(900)</b>	<b>10 717</b>	<b>9 581</b>	<b>1 136</b>	<b>89.4%</b>	<b>11 491</b>	<b>11 491</b>

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<b>Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION</b>									
<b>2024/25</b>								<b>2023/24</b>	
	<b>Approved Budget</b>	<b>Shifting of Funds</b>	<b>Virement</b>	<b>Final Budget</b>	<b>Actual Expenditure</b>	<b>Variance</b>	<b>Expenditure as % of final Budget</b>	<b>Final Budget</b>	<b>Actual expenditure</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>	<b>R'000</b>	<b>R'000</b>
<b>Sub programme</b>									
1. SPECIAL SCHOOLS	181 620	3 350	(4 953)	180 017	186 100	(6 083)	103.4%	179 906	179 906
2. HUMAN RESOURCE DEVELOPMENT	-	-	-	-	-	-	-	10	10
3. SCHOOL SPORT, CULTURE AND MEDIA SERVICES	500	-	(451)	49	49	-	100.0%	71	71
4. LEARNERS FOR PROFOUND DISABILITIES	16 786	(3 350)	3 350	16 786	16 786	-	100.0%	15 528	15 528
<b>Total for sub programmes</b>	<b>198 906</b>	<b>-</b>	<b>(2 054)</b>	<b>196 852</b>	<b>202 935</b>	<b>(6 083)</b>	<b>103.1%</b>	<b>195 515</b>	<b>195 515</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>180 312</b>	<b>-</b>	<b>(3 368)</b>	<b>176 944</b>	<b>183 003</b>	<b>(6 059)</b>	<b>103.4%</b>	<b>176 581</b>	<b>176 581</b>
Compensation of employees	170 397	-	-	170 397	176 480	(6 083)	103.6%	168 431	168 431
Goods and services	9 915	(79)	(3 368)	6 468	6 444	24	99.6%	8 150	8 150
Interest and rent on land	-	79	-	79	79	-	100.0%	-	-
<b>Transfers and subsidies</b>	<b>17 968</b>	<b>-</b>	<b>1 314</b>	<b>19 282</b>	<b>19 802</b>	<b>(520)</b>	<b>102.7%</b>	<b>17 909</b>	<b>17 909</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	12 468	(802)	1 146	12 812	12 812	-	100.0%	11 892	11 892
Households	5 500	802	168	6 470	6 990	(520)	108.0%	6 017	6 017
<b>Payments for capital assets</b>	<b>626</b>	<b>-</b>	<b>-</b>	<b>626</b>	<b>130</b>	<b>496</b>	<b>20.8%</b>	<b>1 025</b>	<b>1 025</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-

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Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Machinery and equipment	626	-	-	626	130	496	20.8%	872	872
Intangible assets	-	-	-	-	-	-	-	153	153
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>198 906</b>	<b>-</b>	<b>(2 054)</b>	<b>196 852</b>	<b>202 935</b>	<b>(6 083)</b>	<b>103.1%</b>	<b>195 515</b>	<b>195 515</b>

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<b>Programme 5: EARLY CHILDHOOD DEVELOPMENT</b>									
<b>2024/25</b>								<b>2023/24</b>	
	<b>Approved Budget</b>	<b>Shifting of Funds</b>	<b>Virement</b>	<b>Final Budget</b>	<b>Actual Expenditure</b>	<b>Variance</b>	<b>Expenditure as % of final Budget</b>	<b>Final Budget</b>	<b>Actual expenditure</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>	<b>R'000</b>	<b>R'000</b>
<b>Sub programme</b>									
1. GRADE R IN PUBLIC SCHOOLS	130 124	732	772	131 628	145 197	(13 569)	110.3%	124 773	124 773
2. GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	5 372	(600)	-	4 772	4 772	-	100.0%	3 588	3 588
3. PRE-GRADE R TRAINING	227	(18)	(146)	63	63	-	100.0%	109	109
4. HUMAN RESOURCE DEVELOPMENT	-	-	-	-	-	-	-	-	-
5. PRE GRADE R IN COMMUNITY SITES - SOCIAL	50 180	(114)	2 893	52 959	52 959	-	100.0%	39 342	39 342
6. EARLY CHILDHOOD DEVELOPMENT GRANT	28 797	-	-	28 797	28 797	-	100.0%	24 799	24 799
<b>Total for sub programmes</b>	<b>214 700</b>	<b>-</b>	<b>3 519</b>	<b>218 219</b>	<b>231 788</b>	<b>(13 569)</b>	<b>106.2%</b>	<b>192 611</b>	<b>192 611</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>132 962</b>	<b>-</b>	<b>(4 261)</b>	<b>128 701</b>	<b>142 304</b>	<b>(13 603)</b>	<b>110.6%</b>	<b>121 028</b>	<b>121 028</b>
Compensation of employees	119 033	-	2 744	121 777	135 380	(13 603)	111.2%	115 327	115 327
Goods and services	13 929	-	(7 005)	6 924	6 924	-	100.0%	5 701	5 701
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>81 623</b>	<b>-</b>	<b>4 539</b>	<b>86 162</b>	<b>86 162</b>	<b>-</b>	<b>100.0%</b>	<b>64 787</b>	<b>64 787</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	81 623	(75)	4 539	86 087	86 087	-	100.0%	64 531	64 531

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Programme 5: EARLY CHILDHOOD DEVELOPMENT									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Households	-	75	-	75	75	-	100.0%	256	256
<b>Payments for capital assets</b>	<b>115</b>	<b>-</b>	<b>3 241</b>	<b>3 356</b>	<b>3 322</b>	<b>34</b>	<b>99.0%</b>	<b>6 796</b>	<b>6 796</b>
Buildings and other fixed structures	-	-	2 169	2 169	2 169	-	100.0%	6 690	6 690
Machinery and equipment	115	-	1 072	1 187	1 153	34	97.1%	106	106
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>214 700</b>	<b>-</b>	<b>3 519</b>	<b>218 219</b>	<b>231 788</b>	<b>(13 569)</b>	<b>106.2%</b>	<b>192 611</b>	<b>192 611</b>

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<b>Programme 6: INFRASTRUCTURE DEVELOPMENT</b>									
<b>2024/25</b>								<b>2023/24</b>	
	<b>Approved Budget</b>	<b>Shifting of Funds</b>	<b>Virement</b>	<b>Final Budget</b>	<b>Actual Expenditure</b>	<b>Variance</b>	<b>Expenditure as % of final Budget</b>	<b>Final Budget</b>	<b>Actual expenditure</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>	<b>R'000</b>	<b>R'000</b>
<b>Sub programme</b>									
1. INFRASTRUCTURE ADMINISTRATION	49 996	20 133	-	70 129	94 590	(24 461)	134.9%	56 786	56 786
2. INFRASTRUCTURE ORDINARY SCHOOLS	639 873	(17 257)	-	622 616	617 592	5 024	99.2%	572 860	572 860
3. INFRASTRUCTURE SPECIAL SCHOOLS	13 396	(2 876)	-	10 520	2 169	8 351	20.6%	6 856	6 856
4. INFRASTRUCTURE EARLY CHILDHOOD DEVELOPMENT	13 038	-	-	13 038	1 952	11 086	15.0%	-	-
<b>Total for sub programmes</b>	<b>716 303</b>	<b>-</b>	<b>-</b>	<b>716 303</b>	<b>716 303</b>	<b>-</b>	<b>100.0%</b>	<b>636 502</b>	<b>636 502</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>195 733</b>	<b>-</b>	<b>-</b>	<b>195 733</b>	<b>221 101</b>	<b>(25 368)</b>	<b>113.0%</b>	<b>196 422</b>	<b>196 422</b>
Compensation of employees	28 000	-	-	28 000	30 635	(2 635)	109.4%	28 174	28 174
Goods and services	167 733	-	-	167 733	190 466	(22 733)	113.6%	168 248	168 248
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>(85)</b>	<b>-</b>	<b>262</b>	<b>262</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	85	(85)	-	262	262
<b>Payments for capital assets</b>	<b>520 570</b>	<b>-</b>	<b>-</b>	<b>520 570</b>	<b>495 117</b>	<b>25 453</b>	<b>95.1%</b>	<b>439 818</b>	<b>439 818</b>



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<b>Programme 6: INFRASTRUCTURE DEVELOPMENT</b>									
<b>2024/25</b>								<b>2023/24</b>	
	<b>Approved Budget</b>	<b>Shifting of Funds</b>	<b>Virement</b>	<b>Final Budget</b>	<b>Actual Expenditure</b>	<b>Variance</b>	<b>Expenditure as % of final Budget</b>	<b>Final Budget</b>	<b>Actual expenditure</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>	<b>R'000</b>	<b>R'000</b>
Buildings and other fixed structures	520 570	3 326	-	523 896	498 443	25 453	95.1%	406 826	406 826
Machinery and equipment	-	(3 326)	-	(3 326)	(3 326)	-	100.0%	32 992	32 992
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>716 303</b>	<b>-</b>	<b>-</b>	<b>716 303</b>	<b>716 303</b>	<b>-</b>	<b>100.0%</b>	<b>636 502</b>	<b>636 502</b>

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<b>Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES</b>									
<b>2024/25</b>								<b>2023/24</b>	
	<b>Approved Budget</b>	<b>Shifting of Funds</b>	<b>Virement</b>	<b>Final Budget</b>	<b>Actual Expenditure</b>	<b>Variance</b>	<b>Expenditure as % of final Budget</b>	<b>Final Budget</b>	<b>Actual expenditure</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>	<b>R'000</b>	<b>R'000</b>
<b>Sub programme</b>									
1. PAYMENT SETA	-	-	-	-	-	-	-	8 208	8 208
2. PROFESSIONAL SERVICES	19 588	5 937	-	25 525	25 525	-	100.0%	26 040	26 040
3. SPECIAL PROJECTS	13 900	5 060	(2 744)	16 216	16 216	-	100.0%	183 043	183 043
4. EXTERNAL EXAMINATIONS	114 173	(10 997)	(1 376)	101 800	101 723	77	99.9%	125 297	125 297
5. HIV AND AIDS (LIFE SKILLS EDUCATION) GRANT	7 435	-	-	7 435	7 435	-	100.0%	4 146	4 146
6. SOCIAL SECTOR EXPANDED PUBLIC WORKS PROGRAMME INCENTIVE GRANT FOR PROVINCES	2 461	-	-	2 461	2 461	-	100.0%	3 265	3 265
7. EXPANDED PUBLIC WORKS PROGRAMME INCENTIVE GRANT FOR PROVINCES	2 243	-	-	2 243	2 243	-	100.0%	2 157	2 157
<b>Total for sub programmes</b>	<b>159 800</b>	<b>-</b>	<b>(4 120)</b>	<b>155 680</b>	<b>155 603</b>	<b>77</b>	<b>100.0%</b>	<b>352 156</b>	<b>352 156</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>143 746</b>	<b>-</b>	<b>5 657</b>	<b>149 403</b>	<b>149 515</b>	<b>(112)</b>	<b>100.1%</b>	<b>320 841</b>	<b>320 841</b>
Compensation of employees	66 137	-	(1 376)	64 761	64 761	-	100.0%	66 778	66 778
Goods and services	77 609	-	7 033	84 642	84 754	(112)	100.1%	254 063	254 063
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>15 361</b>	<b>-</b>	<b>(9 777)</b>	<b>5 584</b>	<b>5 584</b>	<b>-</b>	<b>100.0%</b>	<b>29 345</b>	<b>29 345</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	8 208	8 208

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Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Non-profit institutions	15 361	(554)	(9 777)	5 030	5 030	-	100.0%	21 040	21 040
Households	-	554	-	554	554	-	100.0%	97	97
<b>Payments for capital assets</b>	<b>693</b>	<b>-</b>	<b>-</b>	<b>693</b>	<b>504</b>	<b>189</b>	<b>72.7%</b>	<b>1 970</b>	<b>1 970</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	693	-	-	693	504	189	72.7%	1 970	1 970
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>159 800</b>	<b>-</b>	<b>(4 120)</b>	<b>155 680</b>	<b>155 603</b>	<b>77</b>	<b>100.0%</b>	<b>352 156</b>	<b>352 156</b>

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**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2025**

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

Detail of these transactions can be viewed in the note on Transfers and Subsidies, and Annexure 1A-H of the Annual Financial Statements.

**2. Detail of specifically and exclusively appropriated amounts voted (after Virement)**

Detail of these transactions can be viewed in the note on Annual Appropriation to the Annual Financial Statements.

**3. Detail on payments for financial assets**

Detail of these transactions can be viewed in the note on Payments for financial assets to the Annual Financial Statements.

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

**4.1 Per programme**

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Programme	R'000	R'000	R'000	%
PUBLIC ORDINARY SCHOOL EDUCATION	6 135 259	6 391 751	(256 492)	(4.2%)
INDEPENDENT SCHOOL SUBSIDY	10 717	9 581	1 136	10.6%
PUBLIC SPECIAL SCHOOL EDUCATION	196 852	202 935	(6 083)	(3.1%)
EARLY CHILDHOOD DEVELOPMENT	218 219	231 788	(13 569)	(6.2%)
<b>Total</b>				

Programme 2 overspent on Compensation of Employees. This is mainly attributed to the non-funding of the improvement in Conditions of Service.

Programme 3 realised a saving on Transfers and Subsidies as a result of the non-payment of subsidies to Independent Schools due to the cashflow issues in the Department that were created due to the non-funding of the improvement in Conditions of Service.

Programme 4 overspent on Compensation of Employees. This is mainly attributed to the non-funding of the improvement in Conditions of Service.

Programme 5 overspent on Compensation of Employees. This is mainly attributed to the non-funding of the improvement in Conditions of Service.

**DEPARTMENT OF EDUCATION  
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**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2025**

**4.2 Per economic classification**

Economic classification	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
<b>Current payments</b>	<b>7 000 869</b>	<b>7 302 506</b>	<b>(301 637)</b>	<b>(4.3%)</b>
Compensation of employees	6 122 511	6 401 327	(278 816)	(4.6%)
Goods and services	878 051	900 872	(22 821)	(2.6%)
Interest and rent on land	307	307	-	-
<b>Transfers and subsidies</b>	<b>631 324</b>	<b>630 793</b>	<b>531</b>	<b>0,08%</b>
Provinces and municipalities	35	35	-	-
Departmental agencies and accounts				
Non-profit institutions	558 577	557 441	1 136	0.2%
Households	72 712	73 317	(605)	(0.8%)
<b>Payments for capital assets</b>	<b>570 351</b>	<b>538 059</b>	<b>32 292</b>	<b>5.7%</b>
Buildings and other fixed structures	526 065	500 612	25 453	4.8%
Machinery and equipment	20 856	14 017	6 839	32.8%
Intangible assets	23 430	23 430	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>8 202 544</b>	<b>8 471 358</b>	<b>(268 814)</b>	<b>(3.3%)</b>

Compensation of Employees has overspent due to the non-funding of the improvement of Conditions of Service. Goods and Services have mainly overspent because of Infrastructure Development in which the nature of projects were more of a current nature than capital and therefore there is also a saving realised on Capital funding which could not be reduced because of PFMA legislation. Machinery and Equipment economic classification also have a saving due to non-payment of suppliers because of the cash flow situation in the Department.

**4.3 Per conditional grant**

Conditional grant	Final Budget	Actual Expenditure	Variance	Variance as a percentage of Final Budget
	R'000	R'000	R'000	%
National School Nutrition Programme	260 461	260 461	-	-
Maths, Science and Technology	28 474	28 474	-	-
Learners for profound Disabilities	16 786	16 786	-	-
Early Childhood Development	28 797	28 797	-	-
Education Infrastructure	716 303	716 303	-	-
HIV and Aids (Life Skills Education)	7 435	7 435	-	-
Social Sector EPWP Incentive Grant	2 461	2 461	-	-
EPWP Incentive Grant	2 243	2 243	-	-
<b>Total</b>	<b>1 062 960</b>	<b>1 062 960</b>	<b>-</b>	<b>-</b>

**DEPARTMENT OF EDUCATION  
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**STATEMENT OF FINANCIAL PERFORMANCE  
for the year ended 31 March 2025**

	Note	2024/25 R'000	2023/24 R'000
<b>REVENUE</b>			
Annual appropriation	1	8 202 544	8 609 290
Departmental revenue	2	4 058	1 146
<b>TOTAL REVENUE</b>		<b>8 206 602</b>	<b>8 610 436</b>
<b>EXPENDITURE</b>			
<b>Current expenditure</b>			
Compensation of employees	3	6 401 325	6 074 989
Goods and services	4	900 869	1 253 538
Interest and rent on land	5	307	3 713
<b>Total current expenditure</b>		<b>7 302 501</b>	<b>7 332 240</b>
<b>Transfers and subsidies</b>			
Transfers and subsidies	7	630 795	764 916
<b>Total transfers and subsidies</b>		<b>630 795</b>	<b>764 916</b>
<b>Expenditure for capital assets</b>			
Tangible assets	8	514 633	477 001
Intangible assets	8	23 429	23 031
<b>Total expenditure for capital assets</b>		<b>538 062</b>	<b>500 032</b>
Unauthorised expenditure approved without funding		-	-
<b>Payments for financial assets</b>	6	-	12 022
<b>TOTAL EXPENDITURE</b>		<b>8 471 358</b>	<b>8 609 210</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>(264 756)</b>	<b>1 226</b>
<b>Reconciliation of Net Surplus/(Deficit) for the year</b>			
Voted funds		(268 814)	80
Annual appropriation		(268 814)	80
Statutory appropriation		-	-
Conditional grants		-	-
Departmental revenue and NRF receipts	13	4 058	1 146
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>(264 756)</b>	<b>1 226</b>

**DEPARTMENT OF EDUCATION**  
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**STATEMENT OF FINANCIAL POSITION**  
*as at 31 March 2025*

	Note	2024/25 R'000	2023/24 R'000
<b>ASSETS</b>			
<b>Current assets</b>		<b>58 540</b>	<b>53 743</b>
Cash and cash equivalents	9	5	5
Prepayments and advances	10	1 557	1 401
Receivables	11	56 978	52 337
<b>Non-current assets</b>		<b>234</b>	<b>91</b>
Receivables	11	234	91
<b>TOTAL ASSETS</b>		<b>58 774</b>	<b>53 834</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>		<b>597 502</b>	<b>316 580</b>
Voted funds to be surrendered to the Revenue Fund	12	27 580	20 330
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	13	1 112	2 656
Bank overdraft	14	556 148	281 827
Payables	15	12 662	11 767
<b>TOTAL LIABILITIES</b>		<b>597 502</b>	<b>316 580</b>
<b>NET ASSETS</b>		<b>(538 728)</b>	<b>(262 746)</b>

	Note	2024/25 R'000	2023/24 R'000
<b>Represented by:</b>			
Recoverable revenue		1 126	964
Unauthorised expenditure		(539 854)	(263 710)
<b>TOTAL</b>		<b>(538 728)</b>	<b>(262 746)</b>

**DEPARTMENT OF EDUCATION  
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**STATEMENT OF CHANGES IN NET ASSETS  
as at 31 March 2025**

	Note	2024/25 R'000	2023/24 R'000
<b>Recoverable revenue</b>			
Opening balance		964	872
Transfers:		<b>162</b>	<b>92</b>
Recoverable revenue written off		-	-
Debts revised		162	92
Debts recovered (included in departmental revenue)		-	-
Debts raised		-	-
Closing balance		<b>1 126</b>	<b>964</b>
<b>Unauthorised expenditure</b>			
Opening balance		(263 710)	(263 710)
Unauthorised expenditure - current year		(276 144)	-
Relating to overspending of the vote or main division within the vote		(276 144)	-
Incurred not in accordance with the purpose of the vote or main division		-	-
Less: Amounts approved by Parliament/Legislature with funding		-	-
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	-
Current		-	-
Capital		-	-
Transfers and subsidies		-	-
Less: Amounts recoverable		-	-
Less: Amounts written off		-	-
Closing Balance		<b>(539 854)</b>	<b>(263 710)</b>
<b>TOTAL</b>		<b>(538 728)</b>	<b>(262 746)</b>



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**CASH FLOW STATEMENT  
for the year ended 31 March 2025**

	Note	2024/25 R'000	2023/24 R'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts		<b>8 214 654</b>	<b>8 618 122</b>
Annual appropriation funds received	1.1	8 202 544	8 609 290
Departmental revenue received	2	11 838	8 530
Interest received	2.3	272	302
Net (increase)/decrease in net working capital		(3 902)	6 316
Surrendered to Revenue Fund		(13 734)	(20 808)
Current payments		(7 302 194)	(7 328 527)
Interest paid	5	(307)	(3 713)
Payments for financial assets	6	-	(12 022)
Transfers and subsidies paid		(630 795)	(764 916)
<b>Net cash flow available from operating activities</b>	<b>16</b>	<b>263 722</b>	<b>494 452</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Distribution/dividend received		-	-
Payments for capital assets	8	(538 062)	(500 032)
Proceeds from sale of capital assets	2.4	-	20
(Increase)/decrease in non-current receivables	11	(143)	(80)
<b>Net cash flow available from investing activities</b>		<b>(538 205)</b>	<b>(500 092)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Increase/(decrease) in net assets		162	92
<b>Net cash flows from financing activities</b>		<b>16 2</b>	<b>92</b>
Net increase/(decrease) in cash and cash equivalents		(274 321)	(5 548)
Cash and cash equivalents at beginning of period		(281 822)	(276 274)
Unrealised gains and losses within cash and cash equivalents		-	-
<b>Cash and cash equivalents at end of period</b>	<b>17</b>	<b>(556 143)</b>	<b>(281 822)</b>

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**PART A: ACCOUNTING POLICIES**

**Summary of significant accounting policies**

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.

The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.

Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

<b>1.</b>	<p><b>Basis of preparation</b></p> <p>The financial statements have been prepared in accordance with the Modified Cash Standard.</p>
<b>2.</b>	<p><b>Going concern</b></p> <p>The financial statements have been prepared on a going concern basis.</p>
<b>3.</b>	<p><b>Presentation currency</b></p> <p>Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department</p>
<b>4.</b>	<p><b>Rounding</b></p> <p>Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).</p>
<b>5.</b>	<p><b>Foreign currency translation</b></p> <p>Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.</p>
<b>6.</b>	<p><b>Comparative information</b></p>
<b>6.1</b>	<p><b>Prior period comparative information</b></p> <p>Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.</p>
<b>6.2</b>	<p><b>Current year comparison with budget</b></p> <p>A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.</p>

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

<b>7.</b>	<b>Revenue</b>
<b>7.1</b>	<p><b>Appropriated funds</b></p> <p>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).</p> <p>Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.</p> <p>Appropriated funds are measured at the amounts receivable.</p> <p>The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.</p>
<b>7.2</b>	<p><b>Departmental revenue</b></p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Departmental revenue is measured at the cash amount received.</p> <p>In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
<b>7.3</b>	<p><b>Accrued departmental revenue</b></p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> <li>- it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and</li> <li>- the amount of revenue can be measured reliably.</li> </ul> <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p> <p>Write-offs are made according to the department's debt write-off policy.</p>
<b>8.</b>	<b>Expenditure</b>
<b>8.1</b>	<b>Compensation of employees</b>
<b>8.1.1</b>	<p><b>Salaries and wages</b></p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

<b>8.1.2</b>	<p><b>Social contributions</b></p> <p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.</p>
<b>8.2</b>	<p><b>Other expenditure</b></p> <p>Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.</p> <p>Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.</p>
<b>8.3</b>	<p><b>Accruals and payables not recognised</b></p> <p>Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.</p>
<b>8.4</b>	<p><b>Leases</b></p>
<b>8.4.1</b>	<p><b>Operating leases</b></p> <p>Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue.</p> <p>The operating lease commitments are recorded in the notes to the financial statements.</p>
<b>8.4.2</b>	<p><b>Finance leases</b></p> <p>Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue.</p> <p>The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.</p> <p>At commencement of the finance lease term, finance lease assets acquired are recorded and measured at:</p> <ul style="list-style-type: none"> <li>the fair value of the leased asset; or if lower,</li> <li>the present value of the minimum lease payments.</li> </ul> <p>Finance lease assets acquired prior to 1 April 2024, are recorded and measured at the present value of the minimum lease payments.</p>
<b>9.</b>	<p><b>Aid assistance</b></p>
<b>9.1</b>	<p><b>Aid assistance received</b></p> <p>Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.</p> <p>CARA Funds are recognised when receivable and measured at the amounts receivable.</p>

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

	Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.
<b>9.2</b>	<p><b>Aid assistance paid</b></p> <p>Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.</p>
<b>10.</b>	<p><b>Cash and cash equivalents</b></p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.</p> <p>For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.</p>
<b>11.</b>	<p><b>Prepayments and advances</b></p> <p>Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p> <p>Prepayments and advances expensed before 1 April 2024 are recorded until the goods, services, or capital assets are received, or the funds are utilised in accordance with the contractual agreement.</p>
<b>12.</b>	<p><b>Loans and receivables</b></p> <p>Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.</p>
<b>13.</b>	<p><b>Investments</b></p> <p>Investments are recognised in the statement of financial position at cost.</p>
<b>14.</b>	<b>Financial assets</b>
<b>14.1</b>	<p><b>Financial assets (not covered elsewhere)</b></p> <p>A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.</p> <p>At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.</p>
<b>14.2</b>	<p><b>Impairment of financial assets</b></p> <p>Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.</p>

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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<b>15.</b>	<p><b>Payables</b></p> <p>Payables recognised in the statement of financial position are recognised at cost.</p>
<b>16.</b>	<p><b>Capital assets</b></p>
<b>16.1</b>	<p><b>Immovable capital assets</b></p> <p>Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p> <p>Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.</p>
<b>16.2</b>	<p><b>Movable capital assets</b></p> <p>Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.</p> <p>Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Biological assets are subsequently carried at fair value.</p> <p>Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.</p>
<b>16.3</b>	<p><b>Intangible capital assets</b></p> <p>Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p> <p>Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p>

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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<b>16.4</b>	<p><b>Project costs: Work-in-progress</b></p> <p>Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.</p> <p>Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.</p> <p>Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.</p>
<b>17.</b>	<b>Provisions and contingents</b>
<b>17.1</b>	<p><b>Provisions</b></p> <p>Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.</p>
<b>17.2</b>	<p><b>Contingent liabilities</b></p> <p>Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.</p>
<b>17.3</b>	<p><b>Contingent assets</b></p> <p>Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.</p>
<b>17.4</b>	<p><b>Capital commitments</b></p> <p>Capital commitments are recorded at cost in the notes to the financial statements.</p>
<b>18.</b>	<p><b>Unauthorised expenditure</b></p> <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p> <p>Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either:</p> <ul style="list-style-type: none"> <li>• approved by Parliament or the Provincial Legislature with funding and the related funds are received; or</li> <li>• approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or</li> <li>• transferred to receivables for recovery.</li> </ul> <p>Unauthorised expenditure recorded in the notes to the financial statements comprise of</p> <ul style="list-style-type: none"> <li>• unauthorised expenditure that was under assessment in the previous financial year;</li> </ul>

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	<ul style="list-style-type: none"> <li>unauthorised expenditure relating to previous financial year and identified in the current year; and</li> <li>Unauthorised expenditure incurred in the current year.</li> </ul>
<b>19.</b>	<p><b>Fruitless and wasteful expenditure</b></p> <p>Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.</p> <p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of:</p> <ul style="list-style-type: none"> <li>fruitless and wasteful expenditure that was under assessment in the previous financial year;</li> <li>fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and</li> <li>fruitless and wasteful expenditure incurred in the current year.</li> </ul>
<b>20.</b>	<p><b>Irregular expenditure</b></p> <p>Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.</p> <p>Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:</p> <ul style="list-style-type: none"> <li>irregular expenditure that was under assessment in the previous financial year;</li> <li>irregular expenditure relating to previous financial year and identified in the current year; and</li> <li>irregular expenditure incurred in the current year.</li> </ul>
<b>21.</b>	<p><b>Changes in accounting policies, estimates and errors</b></p> <p>Changes in accounting policies are applied in accordance with MCS requirements.</p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p>
<b>22.</b>	<p><b>Events after the reporting date</b></p> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p>
<b>23.</b>	<p><b>Principal-Agent arrangements</b></p> <p>The department is party to a principal-agent arrangement for <i>[include details here]</i>. In terms of the arrangement the department is the <i>[principal / agent]</i> and is responsible for <i>[include details here]</i>. All related revenues, expenditures, assets and liabilities have been recognised or recorded</p>



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	in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.
<b>24.</b>	<p><b>Departures from the MCS requirements</b></p> <p>Management has concluded that the financial statements present fairly the Department's primary and secondary information; that the Department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the Department has departed, the nature of the departure and the reason for departure.</p>
<b>25.</b>	<p><b>Capitalisation reserve</b></p> <p>The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.</p>
<b>26.</b>	<p><b>Recoverable revenue</b></p> <p>Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.</p>
<b>27.</b>	<p><b>Related party transactions</b></p> <p>Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.</p> <p>The full compensation of key management personnel is recorded in the notes to the financial statements.</p>
<b>28.</b>	<p><b>Inventories</b></p> <p>At the date of acquisition, inventories are recognised at cost in the statement of financial performance.</p> <p>Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition.</p> <p>Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value.</p> <p>The cost of inventories is assigned by using the weighted average cost basis.</p>
<b>29.</b>	<p><b>Public-Private Partnerships</b></p> <p>Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies.</p> <p>A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.</p>
<b>30.</b>	<p><b>Employee benefits</b></p> <p>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note.</p>

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	<p>Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date.</p> <p>The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.</p>
<b>31.</b>	<p><b>Transfer of functions</b></p> <p>Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer.</p> <p>Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.</p>
<b>32.</b>	<p><b>Mergers</b></p> <p>Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger.</p> <p>Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.</p>

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**PART B: EXPLANATORY NOTES**

**1. Annual Appropriation**

**1.1. Annual Appropriation**

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

	2024/25			2023/24		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropri- ation Received	Funds not requested / not received
Programmes	R'000	R'000	R'000	R'000	R'000	R'000
ADMINISTRATION	769 514	769 514	-	864 664	864 664	-
PUBLIC ORDINARY SCHOOL EDUCATION	6 135 259	6 135 259	-	6 356 351	6 356 351	-
INDEPENDENT SCHOOL SUBSIDY	10 717	10 717	-	11 491	11 491	-
PUBLIC SPECIAL SCHOOL EDUCATION	196 852	196 852	-	195 515	195 515	-
EARLY CHILDHOOD DEVELOPMENT	218 219	218 219	-	192 611	192 611	-
INFRASTRUCTUR E DEVELOPMENT	716 303	716 303	-	636 502	636 502	-
EXAMINATION AND EDUCATION RELATED SERVICES	155 680	155 680	-	352 156	352 156	-
<b>Total</b>	<b>8 202 544</b>	<b>8 202 544</b>	<b>-</b>	<b>8 609 290</b>	<b>8 609 290</b>	<b>-</b>

**1.2. Conditional grants**

	Note	2024/25 R'000	2023/24 R'000
Total grants received	33	1 062 960	953 964
Provincial grants included in total grants received			

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**2. Departmental revenue**

	Note	2024/25 R'000	2023/24 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	2.1	7 363	7 002
Fines, penalties and forfeits	2.2	272	168
Interest, dividends and rent on land	2.3	-	302
Sales of capital assets	2.4	-	20
Transactions in financial assets and liabilities	2.5	4 475	1 360
<b>Total revenue collected</b>		<b>12 110</b>	<b>8 852</b>
Less: Own revenue included in appropriation	13	(8 052)	(7 706)
<b>Total</b>		<b>4 058</b>	<b>1 146</b>

**2.1. Sales of goods and services other than capital assets**

	Note	2024/25 R'000	2023/24 R'000
Sales of goods and services produced by the department		7 363	7 002
Sales by market establishment		361	-
Administrative fees		7 002	7 002
Other sales		-	-
Sales of scrap, waste and other used current goods		-	-
<b>Total</b>	2	<b>7 363</b>	<b>7 002</b>

**2.2. Fines, penalties and forfeits**

	Note	2024/25 R'000	2023/24 R'000
Fines		272	168
Penalties		-	-
Forfeits		-	-
<b>Total</b>	2	<b>272</b>	<b>168</b>

**2.3. Interest, dividends and rent on land**

	Note	2024/25 R'000	2023/24 R'000
Interest		-	302
Dividends		-	-
Rent on land		-	-
<b>Total</b>	2	<b>-</b>	<b>302</b>

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**2.4. Sales of capital assets**

	Note	2024/25 R'000	2023/24 R'000
<b>Tangible capital assets</b>		-	20
Buildings and other fixed structures		-	-
Machinery and equipment		-	20
<b>Intangible capital assets</b>			
Software		-	-
		-	-
<b>Total</b>	2	-	20

**2.5. Transactions in financial assets and liabilities**

	Note	2024/25 R'000	2023/24 R'000
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Other receipts including Recoverable Revenue		4 475	1 360
Gains on GFECRA		-	-
<b>Total</b>	3	4 475	1 360

**3. Compensation of employees**

**3.1. Analysis of balance**

	Note	2024/25 R'000	2023/24 R'000
Basic salary		4 636 295	4 411 348
Performance award		5 274	7 481
Service based		6 850	10 007
Compensative/circumstantial		93 799	104 435
Periodic payments		-	-
Other non-pensionable allowances		745 857	690 622
<b>Total</b>		5 488 075	5 223 893

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**3.2. Social contributions**

	<i>Note</i>	<b>2024/25 R'000</b>	<b>2023/24 R'000</b>
<b>Employer contributions</b>			
Pension		576 831	547 610
Medical		331 452	298 088
UIF		1 063	2 419
Bargaining council		522	504
Official unions and associations		1 388	1 303
Insurance		1 994	1 172
<b>Total</b>		<b>913 250</b>	<b>851 096</b>
 <b>Total compensation of employees</b>		 <b>6 401 325</b>	 <b>6 074 989</b>
 Average number of employees		 13 190	 15 829

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**4. Goods and services**

	Note	2024/25 R'000	2023/24 R'000
Administrative fees		3 997	5 243
Advertising		907	478
Minor assets	4.1	325	872
Bursaries (employees)		4 667	3 603
Catering		21 763	39 130
Communication		767	1 020
Computer services	4.2	4 486	7 206
Consultants: Business and advisory services		26 193	19 961
Legal services		4 723	6 732
Contractors		6 296	4 237
Agency and support / outsourced services		52 264	209 238
Audit cost - external	4.3	11 447	16 684
Fleet services		7 958	22 158
Inventories	4.4	200 810	316 198
Consumables	4.5	12 957	23 271
Operating leases		18 002	17 098
Property payments	4.6	190 295	178 721
Rental and hiring		2 854	1 894
Transport provided as part of the departmental activities		225 122	203 618
Travel and subsistence	4.7	67 579	116 689
Venues and facilities		6 334	8 075
Training and development		2 697	3 804
Other operating expenditure	4.8	28 426	47 608
<b>Total</b>		<b>900 869</b>	<b>1 253 538</b>

**4.1. Minor assets**

	Note	2024/25 R'000	2023/24 R'000
<b>Tangible capital assets</b>		<b>325</b>	<b>872</b>
Buildings and other fixed structures		-	-
Machinery and equipment		325	872
<b>Intangible capital assets</b>		<b>-</b>	<b>-</b>
Software		-	-
<b>Total</b>	4	<b>325</b>	<b>872</b>

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**4.2. Computer services**

	Note	2024/25 R'000	2023/24 R'000
SITA computer services		3 301	5 070
External computer service providers		1 185	2 136
<b>Total</b>	4	<b>4 486</b>	<b>7 206</b>

**4.3. Audit cost - external**

	Note	2024/25 R'000	2023/24 R'000
Regularity audits		11 447	16 684
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
<b>Total</b>	4	<b>11 447</b>	<b>16 684</b>

**4.4. Inventories**

	Note	2024/25 R'000	2023/24 R'000
Learning, teaching and support material		4 243	30 132
Other supplies	4.4.1	196 567	286 066
<b>Total</b>	4	<b>200 810</b>	<b>316 198</b>

**4.4.1. Other supplies**

	Note	2024/25 R'000	2023/24 R'000
Assets for distribution		196 029	285 449
Machinery and equipment		17 620	45 132
School furniture		15 902	23 312
Other assets for distribution		162 507	217 005
Other		538	617
<b>Total</b>	4.4	<b>196 567</b>	<b>286 066</b>



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**4.5. Consumables**

	Note	2024/25 R'000	2023/24 R'000
Consumable supplies		6 069	11 533
Uniform and clothing		1 548	1 181
Household supplies		2 683	5 252
Building material and supplies		415	1 006
IT consumables		59	615
Other consumables		1 364	3 479
Stationery, printing and office supplies		6 888	11 738
<b>Total</b>	<b>4</b>	<b>12 957</b>	<b>23 271</b>

**4.6. Property payments**

	Note	2024/25 R'000	2023/24 R'000
Municipal services		35 602	19 866
Property maintenance and repairs		114 385	117 158
Other		40 308	41 697
<b>Total</b>	<b>4</b>	<b>190 295</b>	<b>178 721</b>

**4.7. Travel and subsistence**

	Note	2024/25 R'000	2023/24 R'000
Local		67 488	116 374
Foreign		91	315
<b>Total</b>	<b>4</b>	<b>67 579</b>	<b>116 689</b>

**4.8. Other operating expenditure**

	Note	2024/25 R'000	2023/24 R'000
Professional bodies, membership and subscription fees		1 884	2 719
Resettlement costs		1 481	3 576
Other		25 061	41 313
<b>Total</b>	<b>4</b>	<b>28 426</b>	<b>47 608</b>

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**5. Interest and rent on land**

	Note	2024/25 R'000	2023/24 R'000
Interest paid		307	3 713
Rent on land		-	-
<b>Total</b>		<b>307</b>	<b>3 713</b>

**6. Payments for financial assets**

	Note	2024/25 R'000	2023/24 R'000
Debts written off	6.1	-	12 022
<b>Total</b>		<b>-</b>	<b>12 022</b>

**6.1. Debts written off**

Nature of debts written off	Note	2024/25 R'000	2023/24 R'000
Other debt written off			
Irrecoverable debt		-	12 022
<b>Total debt written off</b>	<b>6</b>	<b>-</b>	<b>12 022</b>

**7. Transfers and subsidies**

	Note	2024/25 R'000	2023/24 R'000
Provinces and municipalities	34	35	521
Departmental agencies and accounts	Annex 1A	-	8 208
Non-profit institutions	Annex 1B	557 442	690 213
Households	Annex 1C	73 318	65 974
<b>Total</b>		<b>630 795</b>	<b>764 916</b>

**8. Expenditure for capital assets**

	Note	2024/25 R'000	2023/24 R'000
<b>Tangible capital assets</b>		<b>514 633</b>	<b>477 001</b>
Buildings and other fixed structures		442 940	413 516
Machinery and equipment		71 693	63 485
<b>Intangible capital assets</b>		<b>23 429</b>	<b>23 031</b>
Software		23 429	23 031
<b>Total</b>		<b>538 062</b>	<b>500 032</b>

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**8.1. Analysis of funds utilised to acquire capital assets - Current year**

Name of entity	2024/25		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
<b>Tangible capital assets</b>	<b>514 633</b>	<b>-</b>	<b>514 633</b>
Buildings and other fixed structures	442 940	-	442 940
Machinery and equipment	71 693	-	71 693
<b>Intangible capital assets</b>	<b>23 429</b>	<b>-</b>	<b>23 429</b>
Software	23 429	-	23 429
<b>Total</b>	<b>538 062</b>	<b>-</b>	<b>538 062</b>

**8.2. Analysis of funds utilised to acquire capital assets - Prior year**

Name of entity	2023/24		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
<b>Tangible capital assets</b>	<b>477 001</b>	<b>-</b>	<b>477 001</b>
Buildings and other fixed structures	413 516	-	413 516
Machinery and equipment	63 485	-	63 485
<b>Intangible capital assets</b>	<b>23 031</b>	<b>-</b>	<b>23 031</b>
Software	23 031	-	23 031
<b>Total</b>	<b>500 032</b>	<b>-</b>	<b>500 032</b>

**8.3. Finance lease expenditure included in Expenditure for capital assets**

	Note	2024/25	2023/24
		R'000	R'000
<b>Tangible capital assets</b>		12 617	19 463
Buildings and other fixed structures		-	-
Machinery and equipment		12 617	19 463
<b>Intangible capital assets</b>		-	-
Software		-	-
<b>Total</b>		<b>12 617</b>	<b>19 463</b>

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**9. Cash and cash equivalents**

	<i>Note</i>	<b>2024/25 R'000</b>	<b>2023/24 R'000</b>
Cash on hand		5	5
<b>Total</b>		<b>5</b>	<b>5</b>

**10. Prepayments and advances**

	<i>Note</i>	<b>2024/25 R'000</b>	<b>2023/24 R'000</b>
Travel and subsistence		1 557	1 401
<b>Total</b>		<b>1 557</b>	<b>1 401</b>

**Analysis of Total Prepayments and advances**

Current Prepayments and advances	1 557	1 401
Non-current Prepayments and advances	-	-
<b>Total</b>	<b>1 557</b>	<b>1 401</b>

**11. Receivables**

		<b>2024/25</b>			<b>2023/24</b>		
		<b>Current</b>	<b>Non-current</b>	<b>Total</b>	<b>Current</b>	<b>Non-current</b>	<b>Total</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Claims recoverable	11.1	3 149	-	3 149	2 553	-	2 553
Trade receivables		-	-	-	-	-	-
Recoverable expenditure	11.2	51 314	-	51 314	47 263	-	47 263
Staff debt		-	-	-	-	-	-
Other receivables	11.3	2 515	234	2 749	2 521	91	2 612
<b>Total</b>		<b>56 978</b>	<b>234</b>	<b>57 212</b>	<b>52 337</b>	<b>91</b>	<b>52 428</b>

**11.1. Claims recoverable**

	<i>Note</i>	<b>2024/25 R'000</b>	<b>2023/24 R'000</b>
National departments		236	163
Provincial departments		2 913	2 390
<b>Total</b>	11	<b>3 149</b>	<b>2 553</b>

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**11.2. Recoverable expenditure**

	Note	2024/25 R'000	2023/24 R'000
Sal disallowance acc		47 102	42 611
Sal tax debt		4 209	4 462
Sal Pension Fund		-	25
Sal Housing		3	-
Sal Medical Aid		-	165
<b>Total</b>	<b>11</b>	<b>51 314</b>	<b>47 263</b>

**11.3. Other receivables**

	Note	2024/25 R'000	2023/24 R'000
<i>Group major categories, but list material items</i>			
Debt Account		2 749	2 612
<b>Total</b>	<b>11</b>	<b>2 749</b>	<b>2 612</b>

**11.4. Impairment of receivables**

	Note	2024/25 R'000	2023/24 R'000
Estimate of impairment of receivables		30 199	18 943
<b>Total</b>		<b>30 199</b>	<b>18 943</b>

**12. Voted funds to be surrendered to the Revenue Fund**

	Note	2024/25 R'000	2023/24 R'000
Opening balance		20 330	32 624
Transferred from statement of financial performance (as restated)		(268 814)	80
Add: Unauthorised expenditure for the current year		276 144	-
Voted funds not requested/not received	1.1	-	-
Paid during the year		(80)	(12 374)
<b>Closing balance</b>		<b>27 580</b>	<b>20 330</b>

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**12.1. Reconciliation on unspent conditional grants**

	Note	2024/25 R'000	2023/24 R'000
Opening balance		-	-
Total conditional grants received	1.2	1 062 960	953 964
Total conditional grants spent		(1 062 960)	(953 964)
Unspent conditional grants to be surrendered		-	-
Less: Paid to the Provincial Revenue Fund by Provincial department		-	-
Approved for rollover		-	-
Not approved for rollover		-	-
<b>Closing balance</b>		<b>-</b>	<b>-</b>

**13. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund**

	Note	2024/25 R'000	2023/24 R'000
Opening balance		2 656	2 238
Transferred from statement of financial performance (as restated)		4 058	1 146
Own revenue included in appropriation		8 052	7 706
Paid during the year		(13 654)	(8 434)
<b>Closing balance</b>		<b>1 112</b>	<b>2 656</b>

**14. Bank overdraft**

	Note	2024/25 R'000	2023/24 R'000
Consolidated Paymaster General account		556 148	281 827
<b>Total</b>		<b>556 148</b>	<b>281 827</b>

**15. Payables - current**

	Note	2024/25 R'000	2023/24 R'000
Amounts owing to other entities		-	-
Advances received	15.1	2 165	2 816
Clearing accounts	15.2	10 497	8 951
Other payables		-	-
<b>Total</b>		<b>12 662</b>	<b>11 767</b>

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**15.1. Advances received**

	Note	2024/25 R'000	2023/24 R'000
Other institutions		2 165	2 816
<b>Total</b>	15	<b>2 165</b>	<b>2 816</b>

**15.2. Clearing accounts**

Description	Note	2024/25 R'000	2023/24 R'000
<i>Identify major categories, but list material items</i>			
Salary ACB Recall		8 152	8 130
Salary Income Tax		5	24
Salary Garnishee Order		173	302
Salary GEHS		2 012	395
Salary Disallowance Account		-	1
Salary Pension Fund		67	-
Salary Medical Aid		88	99
<b>Total</b>	15	<b>10 497</b>	<b>8 951</b>

**16. Net cash flow available from operating activities**

	Note	2024/25 R'000	2023/24 R'000
Net surplus/(deficit) as per Statement of Financial Performance		(264 756)	1 226
Add back non-cash/cash movements not deemed operating activities		528 478	493 226
(Increase)/decrease in receivables		(4 641)	6 513
(Increase)/decrease in prepayments and advances		(156)	1 025
Increase/(decrease) in payables - current		895	(1 222)
Proceeds from sale of capital assets		-	(20)
Expenditure on capital assets		538 062	500 032
Surrenders to Revenue Fund		(13 734)	(20 808)
Own revenue included in appropriation		8 052	7 706
Other non-cash items		-	-
<b>Net cash flow generated by operating activities</b>		<b>263 722</b>	<b>494 452</b>

**17. Reconciliation of cash and cash equivalents for cash flow purposes**

	Note	2024/25 R'000	2023/24 R'000
Consolidated Paymaster General account		(556 148)	(281 827)
Cash on hand		5	5
<b>Total</b>		<b>(556 143)</b>	<b>(281 822)</b>

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**18. Contingent liabilities and contingent assets**

**18.1. Contingent liabilities**

<b>Liable to</b>	<b>Nature</b>	<b>Note</b>	<b>2024/25 R'000</b>	<b>2023/24 R'000</b>
Housing loan guarantees	Employees	Annex 2A	178	217
Claims against the department		Annex 2B	68 992	82 436
Intergovernmental payables		Annex 4	1 078	3 166
<b>Total</b>			<b>70 248</b>	<b>85 819</b>

It is not practical to estimate the financial effect, amount or timing of any outflow from the time a claim is instituted against the state until such time that quantum stage of the litigation is reached. It is at the quantum stage and after parties have disclosed a full set of the required expert reports that the department is most likely able to determine what the court may settle at. If parties proceed with the quantum trial it is at this stage that the most likely claim amount will be assessed by the court. None of the litigations disclosed above have reached this phase of the court proceedings where a most likely claim amount has been determined.

The legal services of the department are further not able to determine the most likely claim amount based on historical cases as the merits of each case is assessed on a case by case basis.

Further the costs involved with valuing each case in appointing professional services at reporting date further contributes to the impracticability in valuing the contingent liabilities disclosed above. For this reason, the most likely claim amount has been assessed to be the claim amount as per the summons in the valuation of the contingent liabilities above.

**18.2. Contingent assets**

<b>Nature of contingent asset</b>	<b>Note</b>	<b>2024/25 R'000</b>	<b>2023/24 R'000</b>
Employee benefit leave credit		331	559
MJ Matebese		-	59
Dainah & Joyce		1 226	1 226
Xesi		34	-
<b>Total</b>		<b>1 591</b>	<b>1 844</b>

*Contingent assets disclosed above include credits to be applied in the departments favour.*

*It is not practical to estimate the financial effect, amount or timing of any outflow from the time a claim is instituted in favour of the state until such time that the matter has been finalised in court or settled.*

**19. Capital commitments**

	<b>Note</b>	<b>2024/25 R'000</b>	<b>2023/24 R'000</b>
Buildings and other fixed structures		1 065 154	1 642 583
Machinery and equipment		391	13 856
<b>Total</b>		<b>1 065 545</b>	<b>1 656 439</b>



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**20. Accruals and payables not recognised**

**20.1. Accruals**

<b>Listed by economic classification</b>	<i>Note</i>	<b>2024/25</b>			<b>2023/24</b>
		<b>30 Days</b>	<b>30+ Days</b>	<b>Total</b>	<b>Total</b>
		<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Goods and services		16 183	85 940	102 123	111 374
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	8 045
Capital assets		6 194	4 545	10 739	52 901
Other		441	-	441	340
<b>Total</b>		<b>22 818</b>	<b>90 485</b>	<b>113 303</b>	<b>172 660</b>

<b>Listed by programme level</b>	<i>Note</i>	<b>2024/25 R'000</b>	<b>2023/24 R'000</b>
ADMINISTRATION		25 463	112 623
PUBLIC ORDINARY SCHOOL EDUCATION		71 884	5 139
PUBLIC SPECIAL SCHOOL EDUCATION		20	417
EARLY CHILDHOOD DEVELOPMENT		51	7 634
INFRASTRUCTURE DEVELOPMENT		9 306	40 990
EXAMINATION AND EDUCATION RELATED SERVICES		6 579	5 857
INDEPENDENT SCHOOL SUBSIDY		-	-
<b>Total</b>		<b>113 303</b>	<b>172 660</b>

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**20.2. Payables not recognised**

		2024/25			2023/24
		30 Days	30+ Days	Total	Total
Listed by economic classification	Note	R'000	R'000	R'000	R'000
Goods and services		30 602	177 451	208 053	97 796
Interest and rent on land		-	-	-	-
Transfers and subsidies		153	205 455	205 608	10 741
Capital assets		19 814	20 982	40 796	228 280
Other		137	1 971	2 108	602
<b>Total</b>		<b>50 706</b>	<b>405 859</b>	<b>456 565</b>	<b>337 419</b>

		2024/25	2023/24
Listed by programme level	Note	R'000	R'000
ADMINISTRATION		113 153	33 076
PUBLIC ORDINARY SCHOOL EDUCATION		260 541	40 312
PUBLIC SPECIAL SCHOOL EDUCATION		1 018	1 554
EARLY CHILDHOOD DEVELOPMENT		2 180	1 349
INFRASTRUCTURE DEVELOPMENT		43 997	251 078
EXAMINATION AND EDUCATION RELATED SERVICES		33 644	10 050
INDEPENDENT SCHOOL SUBSIDY		2 032	-
<b>Total</b>		<b>456 565</b>	<b>337 419</b>

		2024/25	2023/24
Included in the above totals are the following:	Note	R'000	R'000
Confirmed balances with other departments	Annex 4	1 772	401
Confirmed balances with other government entities	Annex 4	25 754	-
<b>Total</b>		<b>27 526</b>	<b>401</b>

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**21. Employee benefits**

	Note	2024/25 R'000	2023/24 R'000
Leave entitlement		33 685	34 928
Service bonus		190 503	181 207
Performance awards		-	6
Capped leave		170 107	190 556
Other		16 412	17 990
<b>Total</b>		<b>410 707</b>	<b>424 687</b>

*At this stage the department is not able to reliably measure the long term portion of the long service awards.*

**22. Lease commitments**

**22.1. Operating leases**

	2024/25				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	8 766	13 264	22 030
Later than 1 year and not later than 5 years	-	-	6 643	660	7 303
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	-	-	<b>15 409</b>	<b>13 924</b>	<b>29 333</b>

	2023/24				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	8 208	129	8 337
Later than 1 year and not later than 5 years	-	-	8 483	-	8 483
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	-	-	<b>16 691</b>	<b>129</b>	<b>16 820</b>

Agreements included in this note relates to the building lease of the Namakwa District Office

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**22.2. Finance leases \*\***

<b>2024/25</b>					
	<b>Specialised military equipment</b>	<b>Land</b>	<b>Buildings and other fixed structures</b>	<b>Machinery and equipment</b>	<b>Total</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Not later than 1 year	-	-	-	57 456	<b>57 456</b>
Later than 1 year and not later than 5 years	-	-	-	26 303	<b>26 303</b>
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	-	-	-	<b>83 759</b>	<b>83 759</b>

<b>2023/24</b>					
	<b>Specialised military equipment</b>	<b>Land</b>	<b>Buildings and other fixed structures</b>	<b>Machinery and equipment</b>	<b>Total</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Not later than 1 year	-	-	-	55 464	55 464
Later than 1 year and not later than 5 years	-	-	-	53 897	53 897
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	-	-	-	<b>109 361</b>	<b>109 361</b>

*Material leases amounts included in this note relates to fleet service trading account managed by the Northern Cape Fleet Trading Entity*

**23. Unauthorised, Irregular and Fruitless and Wasteful Expenditure**

	<b>2024/25</b>	<b>2023/24</b>
	<b>R'000</b>	<b>R'000</b>
Unauthorised expenditure - current year	276 144	-
Irregular expenditure - current year	634 746	464 360
Fruitless and wasteful expenditure - current year	307	1 396
<b>Total</b>	<b>911 197</b>	<b>465 756</b>

Further instances of irregular expenditure that might have resulted from non-compliance with SCM processes and South African Council for Educators Act (Act No. 31 of 2000) (SACE) are underassessment to determine the full extent of the amount.

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**24. Related party transactions**

All departments and public entities in the Northern Cape Province are related parties.

The Department occupies buildings for office space that is under the custodianship of the Department of Roads and Public Works @ Rnil rental. The Department of Roads and Public Works is also responsible for infrastructure procurement process for the Northern Cape Department of Education projects.

**25. Key management personnel**

	<b>2024/25 R'000</b>	<b>2023/24 R'000</b>
Political office bearers ( <i>provide detail below</i> )	2 453	2 156
Officials:	-	-
Level 15 to 16	3 966	4 219
Level 14 (incl CFO if at a lower level)	10 955	12 302
Family members of key management personnel	3 730	5 464
<b>Total</b>	<b>21 104</b>	<b>24 141</b>

**26. Provisions**

	<b>2024/25 R'000</b>	<b>2023/24 R'000</b>
<i>Note</i>		
1. Willem Links obo Michael Links	16 575	-
2. Winston Mokhuane	2 294	-
<b>Total</b>	<b>18 869</b>	<b>-</b>

**26.1. Reconciliation of movement in provisions - Current year**

	<b>2024/25</b>		
	<b>W Links obo M Links R'000</b>	<b>W Mokhuane R'000</b>	<b>Total provisions R'000</b>
Opening balance	-	-	-
Increase in provision	16 575	2 294	<b>18 869</b>
Settlement of provision	-	-	-
Unused amount reversed	-	-	-
Reimbursement expected from third party	-	-	-
Change in provision due to change in estimation of inputs	-	-	-
<b>Closing balance</b>	<b>16 575</b>	<b>2 294</b>	<b>18 869</b>

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1. Willem Links obo Michael Links - Delictual Claim for damages for injuries sustained by a learner, Judgement was made in favour of Plaintiff on merit, Matter moved to quantum stage and trial set for 4-8 August 2025. The best estimate was determined at R16 574 550.00 as was determined by the actuary report attached to the Plaintiffs amendment of particulars of claim received in March 2025. The NCDoe's expert report is still to be obtained.

2. Winston Mokhuane - Delictual Claim for damages due to sustained injuries by a learner, Judgement was made in favour of Plaintiff on merit, Matter moved to quantum stage.

**Reconciliation of movement in provisions - Prior year**

	<b>2023/24</b>	
	<b>Skynet</b>	<b>Total provisions</b>
	<b>R'000</b>	<b>R'000</b>
Opening balance	558	<b>558</b>
Increase in provision	-	-
Settlement of provision	(515)	<b>(515)</b>
Change in provision due to change in estimation of inputs	(43)	<b>(43)</b>
<b>Closing balance</b>	<b>-</b>	<b>-</b>

**27. Movable Tangible Capital Assets**

**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025**

	<b>2024/25</b>				
	<b>Opening balance</b>	<b>Value adjustments</b>	<b>Additions</b>	<b>Disposals</b>	<b>Closing balance</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>MACHINERY AND EQUIPMENT</b>	437 070		57 903	(2 152)	<b>492 821</b>
Transport assets	18 123		201	-	<b>18 324</b>
Computer equipment	44 933		3 168	-	<b>48 101</b>
Furniture and office equipment	22 003		600	-	<b>22 603</b>
Other machinery and equipment	352 011		53 934	(2 152)	<b>403 793</b>
<b>FINANCE LEASE ASSETS</b>	31 851		5 285	(1 889)	<b>35 247</b>
Finance lease assets	31 851		5 285	(1 889)	<b>35 247</b>
<b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>468 921</b>	<b>-</b>	<b>63 188</b>	<b>(4 041)</b>	<b>528 068</b>

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**Movable Tangible Capital Assets under investigation**

	Number	Value R'000
<b>Included in the above total of the movable tangible capital assets per the asset register that are under investigation:</b>		
Machinery and equipment	241	2 939
<b>Total</b>	<b>241</b>	<b>2 939</b>

The assets under investigation include those where there is uncertainty on the existence of the assets as they are not allocated to custodians.

**27.1. MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
<b>MACHINERY AND EQUIPMENT</b>	393 228	3 560	44 717	(4 435)	437 070
Transport assets	18 123		-	-	18 123
Computer equipment	39 508	(8)	9 307	(3 874)	44 933
Furniture and office equipment	21 595		788	(380)	22 003
Other machinery and equipment	314 002	3 568	34 622	(181)	352 011
Finance lease assets	17 131		17 847	(3 127)	31 581
<b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>410 359</b>	<b>3 560</b>	<b>62 564</b>	<b>(7 562)</b>	<b>468 921</b>

**27.1.1. Prior period error**

Nature of prior period error	Note	2023/24 R'000
Relating to 2023/24 <i>[affecting the opening balance]</i>		
Value adjustment - computer eqp		(8)
Recognition of devices		3 568
<b>Total prior period errors</b>		<b>3 560</b>

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**27.2. Minor assets**

**MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025**

	2024/25					
	Specialis ed military assets	Intangibl e assets	Heritage assets	Machiner y and equipme nt	Biologica l assets	Finance lease assets
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	23 430	-	
Value adjustments						
Additions				286		
Disposals				(209)		
<b>Total Minor assets</b>				<b>23 507</b>		

	Specialis ed military assets	Intangibl e assets	Heritage assets	Machiner y and equipme nt	Biologica l assets	Finance lease assets	Total
Number of R1 minor assets				-			-
Number of minor assets at cost				13 990			13 990
<b>Total number of minor assets</b>	-	-	-	<b>13 990</b>	-		<b>13 990</b>

**Minor capital assets under investigation**

	Number	Value R'000
<b>Included in the above total of the minor capital assets per the asset register that are under investigation:</b>		
Machinery and equipment	874	1 198

The assets under investigation include those where there is uncertainty on the existence of the assets as they are not allocated to custodians.



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**MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

2023/24							
	Specialis ed military assets	Intangibl e assets	Heritage assets	Machiner y and equipme nt	Biologica l assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	23 474	-	-	23 474
Prior period error	-	-	-	507	-	-	507
Additions	-	-	-	1 106	-	-	1 106
Disposals	-	-	-	(1 657)	-	-	(1 657)
<b>Total Minor assets</b>	-	-	-	<b>23 430</b>	-	-	<b>23 430</b>

	Specialis ed military assets	Intangibl e assets	Heritage assets	Machiner y and equipme nt	Biologica l assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	13 900	-	-	13 900
<b>Total number of minor assets</b>	-	-	-	<b>13 900</b>	-	-	<b>13 900</b>

**27.2.1. Prior period error**

Nature of prior period error	2023/24 R'000
Relating to 2023/24 <i>[affecting the opening balance]</i>	
Incorrect classified 'received, not yet paid' in prior year	83
Recognition of devices	424
<b>Total prior period errors</b>	<b>507</b>

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**28. Intangible Capital Assets**

**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025**

	2024/25			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
<b>SOFTWARE</b>	97 071	23 431	-	<b>120 502</b>
<b>FINANCE LEASE ASSETS</b>	-	-	-	-
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	<b>97 071</b>	<b>23 431</b>	<b>-</b>	<b>120 502</b>

**Intangible Capital Assets under investigation**

	Number	Value R'000
Included in the above total of the intangible capital assets per the asset register that are under investigation:		
Software	5	681

The assets under investigation include those where there is uncertainty on the existence of the assets as they are not allocated to custodians.

**28.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
<b>SOFTWARE</b>	74 040	-	23 031	-	<b>97 071</b>
<b>FINANCE LEASE ASSETS</b>					
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	<b>74 040</b>	<b>-</b>	<b>23 031</b>	<b>-</b>	<b>97 071</b>

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**29. Immovable Tangible Capital Assets**

**MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025**

	2024/25			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	2 663 322	254 178	(31 860)	<b>2 885 640</b>
Dwellings	-	-	-	-
Non-residential buildings	2 663 322	254 178	(31 860)	<b>2 885 640</b>
Other fixed structures	-	-	-	-
Finance lease assets				
<b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>2 663 322</b>	<b>254 178</b>	<b>(31 860)</b>	<b>2 885 640</b>

**29.1. MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	<b>2 039 313</b>	<b>44 441</b>	<b>645 604</b>	<b>(66 036)</b>	<b>2 663 322</b>
Dwellings	-	-	-	-	-
Non-residential buildings	2 039 313	44 441	645 604	(66 036)	2 663 322
Other fixed structures	-	-	-	-	-
<b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>2 039 313</b>	<b>44 441</b>	<b>645 604</b>	<b>(66 036)</b>	<b>2 663 322</b>

**29.1.1. Prior period error**

Nature of prior period error	2023/24 R'000
Relating to 2023/24 <i>[affecting the opening balance]</i>	
Asset complete and not WIP as disclosed in PY	44 441
<b>Total prior period errors</b>	<b>44 441</b>

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**29.2. Immovable tangible capital assets: Capital Work-in-progress**

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025**

2024/25				
	Opening balance 1 April 2024	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2025
Note Annex 6	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-
Buildings and other fixed structures	812 092	442 940	(254 178)	1 000 854
Land and subsoil assets	-	-	-	-
<b>Total</b>	<b>812 092</b>	<b>442 940</b>	<b>(254 178)</b>	<b>1 000 854</b>

**Payables not recognised relating to Capital WIP**

	Note	2024/25 R'000	2023/24 R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress		43 636	222 635
<b>Total</b>		<b>43 636</b>	<b>222 635</b>

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024**

2023/24					
	Opening balance 1 April 20XX	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 20YY
Note	R'000	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-	-
Buildings and other fixed structures	1 088 621	(44 441)	413 516	(645 604)	812 092
Land and subsoil assets	-	-	-	-	-
<b>Total</b>	<b>1 088 621</b>	<b>(44 441)</b>	<b>413 516</b>	<b>(645 604)</b>	<b>812 092</b>

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**30. Principal-agent arrangements**

**30.1. Department acting as the principal**

	<i>Note</i>	<b>2024/25 R'000</b>	<b>2023/24 R'000</b>
<i>INDEPENDENT DEVELOPMENT TRUST</i>		1 014	4 024
<b>Total</b>		<b>1 014</b>	<b>4 024</b>

*The department has entered into an agreement with Independent Development Trust (IDT) as an agent for procurement of infrastructure projects. The amount disclosed is management fee paid during the year.*

**31. Changes in accounting policies**

		<b>2023/24</b>				
		<b>Opening balance before the change (1 Apr 2023)</b>	<b>Adjust- ment of opening balance</b>	<b>Restated opening balance after the change (1 Apr 2023)</b>	<b>Adjust- ment for 2023/24</b>	<b>Restated closing balance (31 Mar 2024)</b>
<b>Nature of change in accounting policy</b>	<i>Note</i>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>Finance lease assets</b>						
Movable Tangible Capital Assets	27	-	17 131	17 131	15 564	<b>32 695</b>
Intangible Capital Assets	28	-	-	-	-	-
Immovable Tangible Capital Assets	29	-	-	-	-	-
Minor Assets	27	-				

Included in the opening balances for 2023/24 and 2024/25 is a change in accounting policy made in terms of the MCS requirements whereby assets under finance leases are recorded by a department at the commencement of the lease term rather than at the end of the lease term. The change in accounting policy is applied retrospectively.

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**32. Prior period errors**

**32.1. Correction of prior period errors**

		2023/24		
		Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
		Note		
<b>Assets:</b>				
Movable Tangible Cap Assets - Value adjustment - computer eqp	27	44 941	(8)	44 933
Minor Assets - Incorrect classified 'received, not yet paid' in prior year	27	22 923	83	23 006
Immovable Tangible Cap Assets - Asset complete and not WIP as disclosed in PY	29	2 618 881	44 441	2 663 322
Immovable Tangible Cap Assets WIP Asset complete and not WIP as disclosed in PY	29	856 533	(44 441)	812 092
Movable Tangible Cap Assets - Recognition of devices	27	44 933	3 568	352 011
Minor Assets - Recognition of devices	27	23 006	424	23 430
<b>Net effect</b>		<b>3 914 727</b>	<b>4 067</b>	<b>3 918 794</b>

		2023/24		
		Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
		Note		
<b>Other:</b>				
Irregular Expenditure	23	645 916	(181 556)	464 360
<b>Net effect</b>		<b>645 916</b>	<b>(181 556)</b>	<b>464 360</b>

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**33. Statement of conditional grants received**

Name of grant	2024/25									2023/24	
	GRANT ALLOCATION					SPENT					
	Division of Revenue Act / Provincial grants	Roll overs	DORA Adjust-ments	Other Adjust-ments	Total Available	Amount received by depart-ment	Amount spent by depart-ment	Under- / (Overspe-nding)	% of available funds spent by depart-ment	Division of Revenue Act / Provincial grants	Amount spent by depart-ment
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
National School Nutrition Programme Grant	260 461	-	-	-	260 461	260 461	260 461	-	100.0%	244 451	244 451
Maths, Science and Technology Grant	28 474	-	-	-	28 474	28 474	28 474	-	100.0%	23 116	23 116
Learners for Profound Disabilities Grant	16 786	-	-	-	16 786	16 786	16 786	-	100.0%	15 528	15 528
Early Childhood Development Grant	28 797	-	-	-	28 797	28 797	28 797	-	100.0%	24 799	24 799
Education Infrastructure Grant	716 303	-	-	-	716 303	716 303	716 303	-	100.0%	636 502	636 502
HIV and AIDS (life skills education) Grant	7 435	-	-	-	7 435	7 435	7 435	-	100.0%	4 146	4 146
Social Sector EPWP Incentive Grant for Provinces	2 461	-	-	-	2 461	2 461	2 461	-	100.0%	3 265	3 265
EPWP Incentive Grant for Provinces	2 243	-	-	-	2 243	2 243	2 243	-	100.0%	2 157	2 157
<b>TOTAL</b>	<b>1 062 960</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 062 960</b>	<b>1 062 960</b>	<b>1 062 960</b>	<b>-</b>		<b>953 964</b>	<b>953 964</b>

All conditional grants were deposited into the primary bank account of the Department.

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**34. Statement of transfers paid to municipalities**

	2024/25							2023/24	
	GRANT ALLOCATION				TRANSFER				
	DORA and other transfers	Roll overs	Adjustments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury / National Department	DORA and other transfers	Actual transfer
Name of municipality	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
KAMIESBERG MUNICIPALITY	-	-	-	-	-	-	-	-	16
NAMA KHOI MUNICIPALITY	-	-	-	-	35	-	-	-	505
<b>TOTAL</b>	-	-	-	-	<b>35</b>	-	-	-	<b>521</b>



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**35. Broad Based Black Economic Empowerment performance**

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

**36. Financial Viability Assessment**

	<b>R'000</b>
<b>Current Assets</b>	<b>58 540</b>
Cash and cash equivalents	5
Prepayments and advances	1 557
Receivables	56 978
 Add: Net Assets	 539 854
Unauthorised expenditure	539 854
 <b>Total Current Assets</b>	 <b>598 394</b>
 <b>Current Liabilities</b>	 <b>597 502</b>
Voted funds to be surrendered to the Revenue Fund	27 580
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	1 112
Bank overdraft	556 148
Payables	12 662
 Add: Current Liabilities in Notes	 908 107
Employee Benefits	279 704
Accruals and payables not recognised	569 869
Finance lease liability	57 456
Intergovernmental payables (unconfirmed)	1 078
 <b>Total Current Liabilities</b>	 <b>1 505 609</b>
 <b>Net Current Assets / (Liabilities)</b>	 <b>(907 215)</b>

The overall nett liability of R907,215 million indicates an unfavourable position but is not considered to pose any risk to the department as a going concern. The employee benefits of R279,704 million can be accommodated over the MTEF budget, the accruals and payables not recognised of R569,869 million relates to payments due to schools, service providers and other educational institutions. The Department is planning interventions to address the trend of increasing Accruals and Payables i.e. more stringent controls for the implemented cost containment. This will be addressed through improving the relationship between planning and resource allocation. Regular monitoring of performance against resources spent will also be strengthened to ensure alignment between outputs and spending.

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Management continues to consider the economic environment in which the Department operates and the likelihood on continued government funding. Management is not aware of any material uncertainties which may cause significant doubt upon the Province's ability to continue funding the operations of the Department.

The following has been identified to cause significant doubt upon the department's ability to continue as a going concern or to meet its obligations as they fall due:

Adverse key financial ratios.

- Creditor-payment period Increase from 91.6 days to 100.8 days
- 30+ day accruals as a percentage of total accruals Increased from 59.4% to 71.2 %
- Accrual-adjusted deficit for the year (total expenditure exceeded total revenue)
- Liquid assets as a percentage of total current liabilities (acid test percentage) - 48%
- Current Ratio - 48%
- Total debt to total assets ratio: 154.65%
- Cash shortfall as a percentage of next year's budget, excluding "compensation of employees" and "transfers and subsidies" 36.70%

The budget for 2025/2026 is already under pressure by current obligations which include salaries, accruals and payables, transfers to schools.

The Department is mandated to provide quality education that is a basic right in accordance with the constitution, there is no indication that government will cease the funding over current MTEF period.

The financial statements have been prepared based on the expectation that the Department will continue to operating as a going concern for at least the next twelve (12) months.

Management is not aware of any matters or circumstances that arose since the end of the financial year which were otherwise not dealt with in the Annual Financial Statements, which significantly affects the financial position of the Department or results of its operations as a going concern.

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 1A**

**STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS**

Departmental Agency or Account	2024/25						2023/24	
	TRANSFER ALLOCATION				TRANSFER			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
SETA	10 000	-	-	10 000	-	0.0%	8 208	8 208
<b>TOTAL</b>	<b>10 000</b>	<b>-</b>	<b>-</b>	<b>10 000</b>	<b>-</b>	<b>0.0%</b>	<b>8 208</b>	<b>8 208</b>

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**ANNEXURE 1B**

**STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

Non-profit institutions	2024/25						2023/24	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Transfers</b>								
Public Ordinary Schools	348 528	-	-	348 528	202 811	58.2%	362 755	353 028
School Nutrition(Grant)	243 338	-	-	243 338	240 329	98.8%	227 328	227 510
Special Schools	12 468	-	-	12 468	9 630	77.2%	12 600	10 494
Independent Schools	11 617	-	-	11 617	9 581	82.5%	11 500	11 491
Grade R in Public Schools	17 643	-	-	17 643	18 301	103.7%		
Early Childhood Development Grant	22 184	-	-	22 184	22 860	103.0%	32 820	33 230
School Nutrition (Voted)	13 900	-	-	13 900	3 669	26.4%	18 000	18 265
CG Social Sector EPWP	1 461	-	-	1 461	1 361	93.2%	2 044	2 775
Math, Science and Technology	840	-	-	840	770	91.7%	700	720
Early Childhood Development (Pre Grade R)	41 646	-	-	41 646	44 927	107.9%	47 823	31 301
Learners with Severe to Profound Intellectual Disabilities	-	-	-	-	3 182	-	-	1 399
School Support	-	-	-	-	21	-	-	-
Curriculum	331	-	-	331		-	-	-
Grade R in ECD Centres	150	-	-	150		-	-	-
<b>TOTAL</b>	<b>714 106</b>	<b>-</b>	<b>-</b>	<b>714 106</b>	<b>557 442</b>		<b>715 570</b>	<b>690 213</b>

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 1C  
STATEMENT OF TRANSFERS TO HOUSEHOLDS**

Household	2024/25						2023/24	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Transfers</b>								
Bursaries	50 070	-	-	50 070	30 048	60.0%	52 723	36 112
H/H Empl S/Ben: Leave Gratuity	20 533	-	-	20 533	33 021	160.8%	31 170	25 137
Donations and Gifts	4 000	-	-	4 000	10 067	251.7%	4 000	3 547
Claims against the state	-	-	-	-	167		-	1 097
Injury on duty	-	-	-	-	15		-	81
<b>TOTAL</b>	<b>74 603</b>	<b>-</b>	<b>-</b>	<b>74 603</b>	<b>73 318</b>		<b>87 893</b>	<b>65 974</b>

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**ANNEXURE 1D**

**STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED**

		2024/25	2023/24
Name of organisation	Nature of gift, donation or sponsorship	R'000	R'000
<u>Received in cash</u>			
Donations			
Windfall t/a Shishen Solar Energy Facility	Literacy Project	-	459
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED		-	459

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**ANNEXURE 2A**

**STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2025 - LOCAL**

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2024	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2025	Revaluation s due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2025
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Housing								
FIRST RAND BANK	Housing	86	50	-	16	-	34	-	-
NEDBANK LIMITED	Housing	21	6	-	-	-	6	-	-
OLD MUT (NEDB/P)	Housing	23	23	-	23	-	-	-	-
STANDARD BANK	Housing	182	102	-	-	-	102	-	-
GREENSTART	Housing	36	36	-	-	-	36	-	-
<b>TOTAL</b>		<b>348</b>	<b>217</b>	<b>-</b>	<b>39</b>	<b>-</b>	<b>178</b>	<b>-</b>	<b>-</b>

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 2B**

**STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2025**

Nature of liability	Opening balance 1 April 2024	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2025
	R'000	R'000	R'000	R'000	R'000
<b>Claims against the department</b>					
1. MJ EKSTEEN	4 468	-	4 468	-	-
2. WILLEM LINKS OBO MICHAEL LINKS	5 743	31 993	37 736	-	-
3. WINSTON MOAKHUANE	2 105	-	2 105	-	-
4. RN MC GALT	12 990	307	-	-	13 297
5. AMANDA LOOTS	10 796	1 298	-	-	12 094
6. LOSPER TAXI'S	622	63	-	-	685
7. ASHLEY JASPER	50	-	50	-	-
8. PATRICK TEBOGO SELEKE	5 981	719	-	-	6 700
9. WRENCHVILLE BUS SERVICES	2 747	-	2 747	-	-
10. PUSO IVAN THAMAGE	1 004	121	1 125	-	-
11. MTHETHELI MOGODELI	573	60	-	-	633
12. CHRISTINE LESSING OBO D'ANDRE CHELDON LESSING	2 062	248	2 310	-	-
13. BETTY ROLINA ANGUS OBO EVELEINE RAYLENE ANGUS	3 552	427	3 979	-	-
14. JAN BOER	550	-	550	-	-
15. PHAGISA	1 715	120	-	-	1 835
16. DT MAY	1 070	75	-	-	1 145
17. RENE SEBOLAI	3 887	467	-	-	4 354



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Nature of liability	Opening balance 1 April 2024	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2025
	R'000	R'000	R'000	R'000	R'000
18. ELMARIE AND VERNON MOSTERT	2 380	286	-	-	2 666
19. MD CHIKANDU	889	107	-	-	996
20. ELVAH VALELA OBO TAELO EDDIE VALELA	3 603	378	-	-	3 981
21. JN HORNE	716	-	716	-	-
22. CORNEY LEN MOORCROFT	618	74	-	-	692
23. WELANI MDUNYELWA	2 500	-	-	-	2 500
24. CLARISSA CARSTEN	10 746	1 292	-	-	12 038
25. RF CROW	233	28	-	-	261
26. TARIEN STRYDOM	234	216	-	-	450
27. LEGOSHE	157	7	164	-	-
28. J DUCKET	200	-	200	-	-
29. C JORDAAN OBO LJ JORDAAN	-	1 945	-	-	1 945
30. ASJ GASWINT & OBO KA GASWINT	-	1 075	-	-	1 075
31. R MCGALTY	-	1 400	-	-	1 400
32. NC FLEET (DEPT OF ROADS AND PUBLIC WORKS)	245	-	-	-	245
					-
<b>TOTAL</b>	<b>82 436</b>	<b>42 706</b>	<b>56 150</b>	<b>-</b>	<b>68 992</b>

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 3  
CLAIMS RECOVERABLE**

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2024/25	
							Receipt date up to six (6) working days after year end	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024		Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
<b>Department</b>								
Department of Education - FS	-	-	358	381	358	381		
Department of Education - NW	-	-	1 719	1 081	1 719	1 081		
Department of Education - WC	-	-	73	173	73	173		
Department of Higher Education	-	-	163	163	163	163		
Department of Education - EC	181	-	444	585	625	585		
Department of Education GP	-	-	35	-	35	-		
Department of Education LP	-	-	38	105	38	105		
Department of Education KZN	-	-	65	65	65	65		
Subtotal	181	-	2 895	2 553	3 076	2 553		
<b>Other Government Entities</b>								
STATS SA	-	-	73	-	73	-		
Subtotal	-	-	73	-	73	-		
<b>TOTAL</b>	<b>181</b>	<b>-</b>	<b>2 968</b>	<b>2 553</b>	<b>3 149</b>	<b>2 553</b>		

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 4  
INTER-GOVERNMENT PAYABLES**

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2024/25	
							Payment date up to six (6) working days after year end	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024		Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
<b>DEPARTMENTS</b>								
Department of Education - NW	58	58	448	448	506	506		
Office of the Premier - NC	36	-	313	726	349	726		
Transport, Safety and Liaison - NC	16	-	-	1 065	16	1 065		
Department of Roads & Public Works	-	-	-	713	-	713		
Agriculture - NC	-	-	-	22	-	22		
Department of Education - EC	41	-	-	-	41	-		
Department of Justice and Constitutional Development	731	343	238	12	969	355		
Department of Education - GP	-	-	-	180	-	180		
Department of Sports, Arts and Culture	137	-	-	-	137	-		
SAPS	-	-	-	-	-	-		
Department of Education - FS	464	-	-	-	464	-		
Northern Cape Provincial Treasury	289	-	-	-	289	-		
Department of Higher Education and Training	-	-	79	-	79	-		
<b>Total Departments</b>	<b>1 772</b>	<b>401</b>	<b>1 078</b>	<b>3 166</b>	<b>2 850</b>	<b>3 567</b>		

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2024/25	
							Payment date up to six (6) working days after year end	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024		Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
<b>OTHER GOVERNMENT ENTITIES</b>								
Northern Cape Fleet Management Trading Entity (NCFMTE)	25 645	-	-	-	25 645	-		
SAPS	109				109	-		
<b>Total Other Government Entities</b>	25 754	-	-	-	25 754	-		
<b>TOTAL INTER-GOVERNMENT PAYABLES</b>	<b>27 526</b>	<b>401</b>	<b>1 078</b>	<b>3 166</b>	<b>28 604</b>	<b>3 567</b>		

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**ANNEXURE 5  
INVENTORIES**

	Text books	LTSM Stationery and Consumables	Other LTSM	Total
Inventories for the year ended 31 March 2025	R'000	R'000	R'000	R'000
Opening balance	754	-	-	<b>754</b>
Add/(Less: Adjustments to prior year balances	-	-	-	-
Add: Additions/Purchases - Cash	3 900	3 191	193 720	<b>200 811</b>
Add: Additions - Non-cash	-	-	-	-
(Less): Disposals	-	-	-	-
(Less): Issues	(27 554)	(3 191)	(249 461)	<b>(280 206)</b>
Add/(Less): Received current, not paid; (Paid current year, received prior year)	23 654	-	-	<b>23 654</b>
Add/(Less): Adjustments	-	-	55 741	<b>55 741</b>
<b>Closing balance</b>	<b>754</b>	<b>-</b>	<b>-</b>	<b>754</b>

**DEPARTMENT OF EDUCATION  
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

	Text books	LTSM Stationery and Consumables	Other LTSM	Total
<b>Inventories for the year ended 31 March 2024</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Opening balance	754	-	159 295	<b>160 049</b>
Add/(Less): Adjustments to prior year balances	-	-	(21 339)	<b>(21 339)</b>
Add: Additions/Purchases - Cash	29 452	1 536	285 210	<b>316 198</b>
Add: Additions - Non-cash	-	-	-	-
(Less): Disposals	-	-	-	-
(Less): Issues	(31 374)	(1 536)	(311 182)	<b>(344 092)</b>
Add/(Less): Received current, not paid; (Paid current year, received prior year)	1 922	-	(137 956)	<b>(136 034)</b>
Add/(Less): Adjustments	-	-	25 972	<b>25 972</b>
<b>Closing balance</b>	<b>754</b>	-	-	<b>754</b>

**DEPARTMENT OF EDUCATION  
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**ANNEXURE 6  
MOVEMENT IN CAPITAL WORK IN PROGRESS**

**Movement in capital work in progress for the year ended 31 March 2025**

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
<b>MACHINERY AND EQUIPMENT</b>				
Transport assets				
Computer equipment				
Furniture and office equipment				
Other machinery and equipment				
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	812 092	442 940	254 178	<b>1 000 854</b>
Dwellings	-	-	-	-
Non-residential buildings	812 092	442 940	254 178	<b>1 000 854</b>
Other fixed structures	-	-	-	-
<b>TOTAL</b>	<b>812 092</b>	<b>442 940</b>	<b>254 178</b>	<b>1 000 854</b>

**Movement in capital work in progress for the year ended 31 March 2024**

	Opening balance	Prior period error	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
<b>MACHINERY AND EQUIPMENT</b>					
Transport assets					
Computer equipment					
Furniture and office equipment					
Other machinery and equipment					
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	1 088 621	(44 441)	413 516	645 604	<b>812 092</b>
Dwellings	-	-	-	-	-
Non-residential buildings	1 088 621	(44 441)	413 516	645 604	<b>812 092</b>
Other fixed structures	-	-	-	-	-
<b>TOTAL</b>	<b>1 088 621</b>	<b>(44 441)</b>	<b>413 516</b>	<b>645 604</b>	<b>812 092</b>

**DEPARTMENT OF EDUCATION  
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**ANNEXURE 7**

**INTERENTITY ADVANCES RECEIVED (Note 21 AND Note 22)**

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2025	31/03/2024	31/3/2025	31/03/2024	31/3/2025	31/03/2024
	R'000	R'000	R'000	R'000	R'000	R'000
<b>OTHER ENTITIES</b>						
<b>Current</b>						
Globeleq De-Aar Solar - Literacy	93	720	-	-	93	720
Globeleq De-Aar Solar - Scholarships	4	4	-	-	4	4
Globeleq Droog Solar - Practitioners	8	8	-	-	8	8
Globeleq Droog Solar - Literacy	382	406	-	-	382	406
Globeleq Droog Solar - Scholarships	25	25	-	-	25	25
Literacy Rooipoort	2	2	-	-	2	2
SAASTA	(1)	(1)	-	-	(1)	(1)
SIOC	(21)	(21)	-	-	(21)	(21)
Windfall t/a Shishen Solar Energy Facility	40	40	-	-	40	40
FYE23	1 633	1 633	-	-	1 633	1 633
<b>Subtotal</b>	<b>2 165</b>	<b>2 816</b>	<b>-</b>	<b>-</b>	<b>2 165</b>	<b>2 816</b>
<b>TOTAL</b>	<b>2 165</b>	<b>2 816</b>	<b>-</b>	<b>-</b>	<b>2 165</b>	<b>2 816</b>
<b>Current</b>	2 165	2 816	-	-	2 165	2 816
<b>Non-current</b>	-	-	-	-	-	-





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7000  
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Upington  
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Tel: (054) 337-6300

The background of the page features a large, semi-transparent image of a classroom. In the foreground, a female teacher in a white top and patterned skirt stands facing a group of students seated at their desks. The students are focused on their work. The image is overlaid with large, curved, semi-transparent shapes in shades of blue and orange, creating a modern, layered design. In the bottom right corner, there is a stylized blue silhouette of a tree.

**"A transformative and inclusive education system that accelerates the Northern Cape's journey towards becoming a modern, growing, and successful Province."**