

Annual Report 2025/26

Northern Cape
Department of Education

"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 4

ANNUAL REPORT
2025/26 FINANCIAL YEAR

PR: 286/2026
ISBN: 978-0-621-52379-9
Title of Publication: Northern Cape Department of Education Annual Report 2025/2026

CONTENTS

CONTENTS i
LIST OF TABLES v
PART A. GENERAL INFORMATION 1
DEPARTMENT GENERAL INFORMATION 2
LIST OF ABBREVIATIONS/ACRONYMS 2
FOREWORD BY THE EXECUTIVE AUTHORITY 4
FOREWORD BY THE EXECUTIVE AUTHORITY 4
REPORT OF THE ACCOUNTING OFFICER 6
REPORT OF THE ACCOUNTING OFFICER 6
STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT 16
STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT 16
STRATEGIC OVERVIEW 17
1. STRATEGIC OVERVIEW 17
1.1. Vision 17
1.2. Mission 17
1.3. Values 17
1.4. Strategic Focus and Departmental Priorities 18
1.5. Strategic Alignment 19
2. LEGISLATIVE AND OTHER MANDATES 20
2.1. Constitutional Mandate 20
2.2. Legislative Mandate 20
2.3. Policy and Strategic Frameworks 21
2.4. Provincial Context 22
3. ORGANISATIONAL STRUCTURE 23
4. ENTITIES REPORTING TO THE MINISTER/MEC 24
PART B: PERFORMANCE INFORMATION 26
1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES 26
2. OVERVIEW OF DEPARTMENTAL PERFORMANCE 26
2.1. Service Delivery Environment 26
2.2. Service Delivery Improvement Plan 27
2.3. Organisational environment 29
2.4. Key policy developments and legislative changes 29
3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES 30
4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION 31
4.1. PROGRAMME 1: ADMINISTRATION 32
4.2. PROGRAMME 2: PUBLIC ORDINARY SCHOOL EDUCATION 41
4.3. PROGRAMME 3: INDEPENDENT SCHOOLS 60
4.4. PROGRAMME 4: PUBLIC SPECIAL SCHOOL EDUCATION 66
4.5. PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT (ECD) 75
4.6. PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT 84
4.7. PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES 99
4.8. Challenges and Mitigation Strategies 106
5. PUBLIC-PRIVATE PARTNERSHIPS 108
6. TRANSFER PAYMENTS 109
6.1. Transfer payments to public entities 109
7. CONDITIONAL GRANTS 109
7.1. Conditional grants and earmarked funds paid 109
7.2. Conditional grants and earmarked funds received 109
8. DONOR FUNDS 118
8.1. Donor Funds Received 118
9. CAPITAL INVESTMENT 120
9.1. Capital investment, maintenance and asset management plan 120
PART C: GOVERNANCE 144

1. INTRODUCTION 144
2. RISK MANAGEMENT 145
3. FRAUD AND CORRUPTION 147
4. MINIMISING CONFLICT OF INTEREST 148
5. CODE OF CONDUCT 149
6. HEALTH, SAFETY, AND ENVIRONMENTAL ISSUES 150
7. PORTFOLIO COMMITTEES 150
8. SCOPA RESOLUTIONS 151
9. PRIOR MODIFICATIONS TO AUDIT REPORTS 152
10. INTERNAL CONTROL UNIT 153
11. INTERNAL AUDIT 154
11.1. Purpose and mandate 154
11.2. Strategy, charter and methodology 154
11.3. Independence and objectivity 155
11.4. Internal Audit modality and staffing 155
11.5. Quality Assurance and Improvement Programme 155
11.6. Planned and completed audits 155
12. AUDIT COMMITTEE 156
12.1. Purpose and mandate 156
12.2. Independence and composition 157
12.3. Protection of Internal Audit independence 157
12.4. Performance against statutory responsibilities 157
12.5. Combined assurance 157
12.6. Resolution of recommendations 157
12.7. Performance evaluation 157
12.8. Auditor-General's Report 157
12.9. Audit Committee composition and attendance 158
12.10. Remuneration of Audit Committee members 159
13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION 160
PART D: HUMAN RESOURCE MANAGEMENT 162
1. INTRODUCTION 162
2. OVERVIEW OF HUMAN RESOURCES 162
3. HUMAN RESOURCES OVERSIGHT STATISTICS 163
3.1. Personnel-related expenditure 164
3.2. Employment and Vacancies 167
3.3. Filling of SMS Posts 170
3.4. Job Evaluation 172
3.5. Employment Changes 174
3.6. Employment Equity 178
3.7. Signing of Performance Agreements by SMS Members 181
3.8. Performance Rewards 182
3.9. Foreign Workers 184
3.10. Leave utilisation 186
3.11. HIV/AIDS & Health Promotion Programmes 190
3.12. Labour Relations 191
3.13. Skills development 193
3.14. Injury on duty 195
3.15. Utilisation of Consultants 195
3.16. Severance Packages 197
PART E: PFMA COMPLIANCE REPORT 199
1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES 199
1.1. Irregular expenditure 200
1.2. Fruitless and wasteful expenditure 206
1.3. Unauthorised expenditure 209
1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii)) 211
2. LATE AND/OR NON-PAYMENT OF SUPPLIERS 213
3. SUPPLY CHAIN MANAGEMENT 214

3.1. Procurement by other means 214
3.2. Contract variations and expansions 215
PART F: FINANCIAL INFORMATION 217
1. REPORT OF THE AUDITOR-GENERAL 217
2. REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS 217
3. REPORT ON THE AUDIT OF THE ANNUAL PERFORMANCE REPORT 218
4. Public Ordinary School Education 219
5. Early Childhood Development 220
6. REPORT ON COMPLIANCE WITH LEGISLATION 221
7. OTHER INFORMATION IN THE ANNUAL REPORT 223
8. INTERNAL CONTROL DEFICIENCIES 223
9. MATERIAL IRREGULARITIES 224
9.2. Material irregularities in progress 226
10. Ineffective use of asset Lesedi High School Hostel 228
11. OTHER REPORTS 233
12. Annexure to the auditor's report 234
13. Auditor general's responsibility for the audit 234
14. ANNUAL FINANCIAL STATEMENTS 236
15. PART A: ACCOUNTING POLICIES 255

LIST OF TABLES

Table 1.1-1 List of Abbreviations/Acronyms 2
Table 1.1-1: Departmental Receipts 8
Table 1.1-2: Programmes Expenditure 10
Table 1.3-1: Department's Values 17
Table 2.2-1: Main services and standards 28
Table 2.2-2: Batho Pele arrangements with beneficiaries (Consultation access, etc.) 28
Table 2.2-3: Service delivery information tool 28
Table 4.1-1: Sub-Programme Functional Overview 33
Table 4.1-2(a): Programme 1 – Performance Against the Originally Approved 2025/26 Annual Performance Plan (Prior to Re-Tabling) 35
Table 4.1-3: Sub-Programme Functional Contribution 36
Table 4.1-4: Programme 1: Outcome, Outputs and Indicators with Achievements and Planned Targets 38
Table 4.1-5: Summary by sub-programme: Programme 1 - Administration 40
Table 4.1-6: Summary of economic classification: Programme 1 - Administration 40
Table 4.2-1: Sub-Programme Functional Overview 43
Table 4.2-2(a): Programme 2 – Performance Against the Originally Approved 2025/26 Annual Performance Plan (Prior to Re-Tabling) 45
Table 4.2-3: Indicators Performance: Programme 2 50
Table 4.2-4: Programme 2: Outcome, Outputs and Indicators Achievements and Planned Targets 53
Table 4.2-5: Summary by sub-programme: Programme 2 58
Table 4.2-6: Summary by economic classification: Programme 2 58
Table 4.3-1: Sub-Programme Functional Overview 61
Table 4.3-2: Indicators Performance: Programme 3 61
Table 4.3-3: Programme 3: Outcome, Outputs and Indicators Achievements and Planned Targets 63
Table 4.3-4: Summary by sub-programme: Programme 3 65
Table 4.3-5: Summary by economic classification: Programme 3 65
Table 4.4-1: Sub-Programme Functional Overview 67
Table 4.4-2(a): Programme 4 – Performance Against the Originally Approved 2025/26 Annual Performance Plan (Prior to Re-Tabling) 69
Table 4.4-3: Indicators Performance: Programme 4 70
Table 4.4-4: Programme 4: Outcome, Outputs and Indicators Achievements and Planned Targets 72
Table 4.4-5: Summary by sub-programme: Programme 4 74
Table 4.4-6: Summary by economic classification: Programme 4 74
Table 4.5-1: Sub-Programme Functional Overview 76
Table 4.5-2(a): Programme 5 – Performance Against the Originally Approved 2025/26 Annual Performance Plan (Prior to Re-Tabling) 78
Table 4.5-3: Indicators Performance: Programme 5 79
Table 4.5-4: Programme 5: Outcome, Outputs and Indicators Achievements and Planned Targets 80
Table 4.5-5: Summary by sub-programme: Programme 5 83
Table 4.5-6: Summary by economic classification: Programme 5 83
Table 4.6-1: Sub-Programme Functional Overview 85
Table 4.6-2(a): Programme 6 – Performance Against the Originally Approved 2025/26 Annual Performance Plan (Prior to Re-Tabling) 88
Table 4.6-3: Indicators Performance: Programme 6 91
Table 4.6-4: Programme 6: Outcome, Outputs and Indicators Achievements and Planned Targets 93
Table 4.6-5: Summary by sub-programme: Programme 6 97
Table 4.6-6: Summary by economic classification: Programme 6 97
Table 4.7-1: Sub-Programme Functional Overview 100
Table 4.7-2: Indicators Performance: Programme 7 101
Table 4.7-3: Programme 7: Outcome, Outputs and Indicators Achievements and Planned Targets 103
Table 4.7-4: Summary by sub-programme: Programme 7 105
Table 4.7-5: Summary by economic classification: Programme 7 105
Table 4.8-1: Key Systemic Challenges and Mitigation Strategies 107
Table 7.2-1: Early Childhood Development (ECD) Conditional Grant 110
Table 7.2-2: Early Childhood Development (ECD) Conditional Grant: Infrastructure Component 110
Table 7.2-3: Education Infrastructure Grant (EIG) 111
Table 7.2-4: Expanded Public Works Programme Integrated Grant For Provinces 112
Table 7.2-5: HIV and AIDS (Life Skills Education) Grant 113
Table 7.2-6: Learners With Severe To Profound Intellectual Disability (LSPID) 115
Table 7.2-7: Maths, Science and Technology Grant 116

Table 7.2-8: National School Nutrition Programme (NSNP) Grant 116
Table 8.1-1: Donor-funded initiatives 118
Table 8.1-2: Donor-funded initiatives 119
Table 8.1-3: Donor-funded initiatives 119
Table 9.1-1: Summary of Progress on Infrastructure Programme Implementation 122
Table 9.1-2: Infrastructure Programme Implementation Model 123
Table 9.1-3: Infrastructure Delivery Performance Against Planned Targets – 2025/26 124
Table 9.1-4: Summary of Reasons for Material Variances 125
Table 9.1-5: Infrastructure Delivery Performance Compared to Planned Targets 127
Table 9.1-6: Major Infrastructure Projects Currently in Progress 129
Table 9.1-7: Estimated Infrastructure Condition Profile – 2025/26 137
Table 9.1-8: Capital Investment Budget and Expenditure 141
Table 9.1-1: Key Role Players and their Responsibilities in terms of Risk Management 145
Table 9.1-2: Programme Specific Risk Management 146
Table 9.1-1: Date and purpose of Portfolio Committee meetings 2025/26 150
Table 9.1-1: Summary of SCOPA Resolutions and Departmental Responses for the 2025/26 Financial Year 151
Table 9.1-1: Prior Modifications to Audit Reports 152
Table 11.6-1: Planned and Completed audits 155
Table 12.9-1: Audit Committee Composition 158
Table 3.1-1: Personnel expenditure by programme for the period 1 April 2025 and 31 March 2026 165
Table 3.1-2: Personnel costs by salary band for the period 1 April 2025 and 31 March 2026 165
Table 3.1-3: Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2025 and 31 March 2026 166
Table 3.1-4: Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2025 and 31 March 2026 167
Table 3.2-1: Employment and vacancies by programme as on 31 March 2026 168
Table 3.2-2: Employment and vacancies by salary band as on 31 March 2026 169
Table 3.2-3: Employment and vacancies by critical occupations as on 31 March 2026 169
Table 3.3-1: SMS post information as of 31 May 2025 170
Table 3.3-2: SMS post information as of 30 September 2025 170
Table 3.3-3: Advertising and filling of SMS posts for the period 1 April 2025 to 31 March 2026 171
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 2025 to 31 March 2026 171
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 2025 to 31 March 2026 171
Table 3.4-1: Job Evaluation by Salary band for the period 1 April 2025 and 31 March 2026 172
Table 3.4-2: Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2025 to 31 March 2026 173
Table 3.4-3: Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2025 and 31 March 2026 173
Table 3.4-4: Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2025 and 31 March 2026 173
Table 3.5-1: Annual turnover rates by salary band for the period 1 April 2025 and 31 March 2026 174
Table 3.5-2: Annual turnover rates by critical occupation for the period 1 April 2025 and 31 March 2026 175
Table 3.5-3: Reasons why staff left the department for the period 1 April 2025 and 31 March 2026 176
Table 3.5-4: Promotions by critical occupation for the period 1 April 2025 and 31 March 2026 177
Table 3.5-5: Promotions by salary band for the period 1 April 2025 and 31 March 2026 177
Table 3.6-1: Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2026 178
Table 3.6-2: Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2026 179
Table 3.6-3: Recruitment for the period 1 April 2025 to 31 March 2026 179
Table 3.6-4: Promotions for the period 1 April 2025 to 31 March 2026 180
Table 3.6-5: Terminations for the period 1 April 2025 to 31 March 2026 180
Table 3.6-6: Disciplinary action for the period 1 April 2025 to 31 March 2026 181
Table 3.6-7: Skills development for the period 1 April 2025 to 31 March 2026 181
Table 3.7-1: Signing of Performance Agreements by SMS members as on 31 May 2025 182

Table 3.7-2: Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2025 182
Table 3.7-3: Disciplinary steps taken against SMS members for not having concluded Performance agreements as of 31 March 2025 182
Table 3.8-1: Performance Rewards by race, gender and disability for the period 1 April 2025 to 31 March 2026 183
Table 3.8-2: Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2025 to 31 March 2026 183
Table 3.8-3: Performance Rewards by critical occupation for the period 1 April 2025 to 31 March 2026 184
Table 3.8-4: Performance-related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2025 to 31 March 2026 184
Table 3.9-1: Foreign workers by salary band for the period 1 April 2025 and 31 March 2026 185
Table 3.9-2: Foreign workers by major occupation for the period 1 April 2025 and 31 March 2026 186
Table 3.10-1: Sick leave for the period 1 January 2025 to 31 December 2025 186
Table 3.10-2: Disability leave (temporary and permanent) for the period 1 January 2025 to 31 December 2025 187
Table 3.10-3: Annual Leave for the period 1 January 2025 to 31 December 2025 188
Table 3.10-4: Capped leave for the period 1 January 2025 to 31 December 2025 189
Table 3.12-1: Collective agreements for the period 1 April 2025 and 31 March 2026 191
Table 3.12-2: Misconduct and disciplinary hearings finalised for the period 1 April 2025 and 31 March 2026 191
Table 3.12-3: Types of misconduct addressed at disciplinary hearings for the period 1 April 2025 and 31 March 2026 192
Table 3.12-4: Grievances logged for the period 1 April 2025 and 31 March 2026 192
Table 3.12-5: Disputes logged with Councils for the period 1 April 2025 and 31 March 2026 192
Table 3.12-6: Strike actions for the period 1 April 2025 and 31 March 2026 192
Table 3.12-7: Precautionary suspensions for the period 1 April 2025 to 31 March 2026 193
Table 3.13-1: Training needs identified for the period 1 April 2025 to 31 March 2026 193
Table 3.13-2: Training provided for the period 1 April 2025 to 31 March 2026 194
Table 3.14-1: Injury on duty for the period 1 April 2025 to 31 March 2026 195
Table 3.15-1: Report on consultant appointments using appropriated funds for the period 1 April 2025 and 31 March 2026 195
Table 3.15-2: Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 and 31 March 2026 196
Table 3.15-3: Report on consultant appointments using Donor funds for the period 1 April 2025 and 31 March 2026 196
Table 3.15-4: Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 and 31 March 2026 197
Table 3.16-1: Granting of employee-initiated severance packages for the period 1 April 2025 to 31 March 2026 197
Table 1.1-1: Reconciliation of irregular expenditure 2024/25 – 2025/25 200
Table 1.1-2: Reconciling notes on irregular expenditure 2024/25 – 2025/26 201
Table 1.1-3: Detailed irregular expenditure 202
Table 1.1-4: Details of Inter-institutional Arrangement 202
Table 1.1-5: Details of irregular expenditure condoned 203
Table 1.1-6: Details of irregular expenditure were not condoned and removed 203
Table 1.1-7: Details of irregular expenditure recoverable 204
Table 1.1-8: Details of irregular expenditure written off (irrecoverable) 204
Table 1.1-9: Irregular expenditure relating to inter-institutional arrangements 205
Table 1.1-10: Details of disciplinary or criminal steps taken because of irregular expenditure 205
Table 1.2-1: Reconciliation of fruitless and wasteful expenditure 206
Table 1.2-2: Reconciling notes on fruitless and wasteful expenditure 207
Table 1.2-3: Details of fruitless and wasteful expenditure under assessment, determination and investigation 207
Table 1.2-4: Details of fruitless and wasteful expenditure recoverable 208
Table 1.2-5: Details of fruitless and wasteful expenditure written off 208
Table 1.2-6: Details of disciplinary or criminal steps taken 209
Table 1.3-1: Reconciliation of unauthorised expenditure 209
Table 1.3-2: Reconciling notes on unauthorised expenditure 210
Table 1.3-3: Details of unauthorised expenditure under assessment, determination and investigation 211
Table 1.4-1: Material losses through criminal conduct 212
Table 1.4-2: Other material losses 212
Table 1.4-3: Other material losses recoverable 212
Table 1.4-4: Other material losses not recoverable and written off 213
Table 1.4-1: Late and/or non-payment of suppliers 213

PART A: GENERAL INFORMATION

PART A. GENERAL INFORMATION

DEPARTMENT GENERAL INFORMATION

PHYSICAL ADDRESS:	156 Barkly Road Homestead Kimberley 8301
POSTAL ADDRESS:	Private Bag X5029 KIMBERLY 8300
TELEPHONE NUMBER/S:	053 839 6500
EMAIL ADDRESS:	info@ncdoe.gov.za
WEBSITE ADDRESS:	www.ncdoe.ncpg.gov.za

LIST OF ABBREVIATIONS/ACRONYMS

Table 1.1-1 List of Abbreviations/Acronyms

Acronym	Meaning	Acronym	Meaning
AI	Artificial Intelligence	**LTSM**	Learning and Teaching Support Material
AGSA	Auditor-General of South Africa	**MEC**	Member of the Executive Council
APP	Annual Performance Plan	**MST**	Mathematics, Science and Technology
BAS	Basic Accounting System	**MINMEC**	Minister and Members of Executive Council
BEEI	Basic Education Employment Initiative	**MINTECH**	Ministerial Technical Committee
BELA	Basic Education Laws Amendment Act	**MTBBE**	Mother Tongue-Based Bilingual Education
CAPS	Curriculum and Assessment Policy Statement	**MTDP**	Medium-Term Development Plan
CEM	Council of Education Ministers	**MTEF**	Medium-Term Expenditure Framework
CPD	Continuing Professional Development	**MYEIP**	Multi-Year Education Improvement Plan
CYCC	Child and Youth Care Centre	**NCDoE**	Northern Cape Department of Education
DBE	Department of Basic Education	**NDP**	National Development Plan
DDM	District Development Model	**NSC**	National Senior Certificate
DORA	Division of Revenue Act	**NSNP**	National School Nutrition Programme
DPME	Department of Planning, Monitoring and Evaluation	**NSP-GBVF**	National Strategic Plan on Gender-Based Violence and Femicide
ECD	Early Childhood Development	**OTP**	Office of the Premier
EFMS	Education Facility Management System	**PED**	Provincial Education Department
EIG	Education Infrastructure Grant	**PERSAL**	Personnel and Salary System
ELRC	Education Labour Relations Council	**PFMA**	Public Finance Management Act

Acronym	Meaning	Acronym	Meaning
EMIS	Education Management Information System	**PLC**	Professional Learning Community
FET	Further Education and Training	**POI**	Provincial Output Indicator
FIDPM	Framework for Infrastructure Delivery and Procurement Management	**PSP**	Professional Service Provider
GBVF	Gender-Based Violence and Femicide	**REQV**	Relative Education Qualification Value
GEC	General Education Certificate	**SA-SAMS**	South African School Administration and Management System
GIAMA	Government Immovable Asset Management Act	**SASA**	South African Schools Act
HEDCOM	Heads of Education Departments Committee	**SBA**	School-Based Assessment
HRD	Human Resource Development	**SCM**	Supply Chain Management
HRMS	Human Resource Management System	**SETA**	Sector Education and Training Authority
IAMP	Infrastructure Asset Management Plan	**SIAS**	Screening, Identification, Assessment and Support
ICT	Information and Communication Technology	**SGB**	School Governing Body
IDP	Integrated Development Plan	**SGBs**	School Governing Bodies
IPMP	Infrastructure Programme Management Plan	**SMS**	Senior Management Service
LSEN	Learners with Special Education Needs	**SOI**	Standardised Output Indicator
LPID	Learners with Profound Intellectual Disabilities	**SMT**	Senior Management Team

FOREWORD BY THE EXECUTIVE AUTHORITY



MR ABRAHAM VOSLOO
MEC: Northern Cape Department of Education

The 2025/26 financial year represented another important period in the ongoing effort to stabilise, strengthen and improve the education system in the Northern Cape. While the sector continued to operate within a constrained fiscal environment, the Department remained focused on ensuring that the core mandate of teaching and learning was protected and advanced.

This Annual Report reflects not only the Department's performance against planned targets, but also the broader realities and challenges that shaped implementation during the year under review. The education sector continues to face increasing service-delivery expectations, infrastructure pressures, learner-support demands, and rising operational costs, all within an environment of limited fiscal flexibility. These conditions required the Department to continuously reassess priorities, improve internal efficiencies and direct available resources towards areas of greatest impact.

Despite these constraints, the Department recorded encouraging progress in several strategic areas. The Province achieved its highest National Senior Certificate pass rate to date, with the 2025 cohort obtaining an overall pass rate of 87.79%. This improvement reflects the cumulative impact of sustained curriculum support, stronger monitoring systems, targeted learner interventions, increased accountability and the commitment shown by educators, learners, school management teams and district officials across the Province.

Particular attention during the year continued to be directed towards foundational learning. It has become increasingly clear that long-term improvement within the education system depends significantly on strengthening literacy and numeracy in the early grades. In response, the Department expanded curriculum support interventions, intensified teacher development initiatives and continued preparations for broader implementation of Mother Tongue-Based Bilingual Education in selected schools.

The implementation of the Basic Education Laws Amendment Act (BELA) also remained a significant development during the reporting period. The gradual transition towards compulsory Grade R has important implications for infrastructure planning, practitioner development, learner support and funding requirements. In this regard, the Department continued to prioritise Early Childhood Development registration processes, practitioner support and planning for future expansion of access.

Infrastructure delivery remained one of the Department's most complex areas of operation. While progress continued on a number of maintenance, classroom and replacement school projects through the Education Infrastructure Grant, implementation was affected by ongoing procurement challenges, cash flow pressures, contractor performance concerns and broader infrastructure sector constraints. Nonetheless, the Department continued to focus on improving school functionality, reducing overcrowding and addressing basic service backlogs where possible.

The Department further continued to strengthen support for inclusive education and learner well-being. Access to quality education for learners with disabilities remains an important priority, and planning continues for the

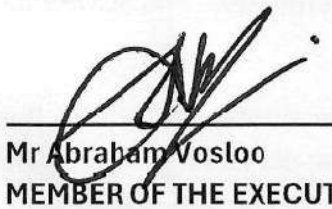
future expansion of specialised support services and facilities. At the same time, greater emphasis was placed on school safety, psychosocial support, and the strengthening of the overall learning environment.

In line with both the 2025–2030 Strategic Plan and the 2026/27 Annual Performance Plan, the Department also continued to pursue gradual modernisation of the education system. This included ongoing work on coding and robotics, ICT integration, digital learning support, and improved utilisation of data systems to support planning, monitoring, and decision-making.

The Department recognises that many challenges remain. Performance in Mathematics and Physical Science continues to require focused intervention, infrastructure backlogs remain significant in some areas, and budgetary pressures continue to affect the pace at which improvements can be implemented. These realities require careful planning, stronger partnerships and continued accountability across all levels of the system.

The achievements reflected in this report are the result of the collective efforts of educators, principals, school governing bodies, support staff, district officials, organised labour, communities, social partners and stakeholders across the Province. Their continued commitment to education remains the foundation upon which progress is built.

As the Department moves forward, the focus will remain on stabilising the system, improving learner outcomes, strengthening governance and ensuring that every learner in the Northern Cape has access to quality education in an environment that promotes dignity, opportunity and development.



Mr Abraham Vosloo
MEMBER OF THE EXECUTIVE COUNCIL
NORTHERN CAPE DEPARTMENT OF EDUCATION

REPORT OF THE ACCOUNTING OFFICER



DR MI ISHMAIL
Accounting Officer (Acting): Northern Cape Department of Education

The 2025/26 Annual Report provides an account of the Northern Cape Department of Education's operational, financial and non-financial performance for the year under review. The report reflects the extent to which the Department implemented its Annual Performance Plan, responded to sector priorities and fulfilled its constitutional and legislative mandate within a highly constrained fiscal and operational environment.

The Department continued to operate under significant financial pressure during the reporting period. Rising operational costs, competing service delivery priorities and limited budget growth continued to place pressure on the Department's ability to expand programmes and address systemic challenges at the desired pace. As a result, the Department was required to strengthen reprioritisation measures and maintain a strong focus on protecting core teaching and learning functions.

Within this environment, governance, planning and performance management remained key priorities. The Department continued to strengthen internal monitoring systems, improve alignment between planning and reporting processes, and reinforce accountability mechanisms across programmes and districts. Quarterly performance reviews, Executive Management Team engagements, internal audit processes, and oversight by the Provincial Treasury, the Audit Committee, the Portfolio Committee, and SCOPA all contributed to improving institutional discipline and audit readiness.

The Department also continued to strengthen the quality of strategic planning and reporting processes in line with the Revised Framework for Strategic Plans and Annual Performance Plans issued by the Department of Planning, Monitoring and Evaluation. Particular emphasis was placed on enhancing the credibility of indicators, strengthening verification mechanisms, and improving alignment among Technical Indicator Descriptions, quarterly reporting, and annual performance reporting.

Early Childhood Development(ECD) remained a strategic priority throughout the year under review. The Department continued to focus on ECD programme registration, subsidy administration, practitioner development, and preparations for implementing compulsory Grade R under the BELA Act. Progress was made in strengthening the ECD registration process by utilising the eCares system, while ongoing support was provided to ECD practitioners through training and qualification improvement initiatives.

The Department further continued to focus on improving learner performance and strengthening curriculum delivery across all phases. Support interventions in literacy, numeracy, Mathematics, Science and Languages were intensified, while learner support programmes targeted underperforming schools and subjects. Additional emphasis was placed on curriculum monitoring, assessment support, teacher development and learner progression.

The 2025 National Senior Certificate results reflected notable improvement, with the Province achieving a pass rate of 87.79%, the highest in Northern Cape history. This represented a continuation of the upward trajectory recorded over recent years and reflected stronger curriculum support, improved school-based assessment processes and more targeted district interventions. Notwithstanding this improvement, the Department

acknowledges that participation and performance in Mathematics and Physical Science remain areas requiring sustained intervention.

Infrastructure delivery continued through the Education Infrastructure Grant (EIG) and related planning frameworks, including the Infrastructure Asset Management Plan (I-AMP) and the Infrastructure Programme Management Plan (IPMP). The Department implemented a combination of maintenance projects, classroom additions, basic service interventions and work on new and replacement schools. However, infrastructure delivery remained affected by broader sector challenges, including procurement delays, contractor performance concerns, cash flow limitations and implementing agent constraints.

The Department also continued to pursue gradual modernisation of the education system through ICT integration, coding and robotics preparation, digital learning initiatives and improvements in information management systems. While progress in this area remained uneven due to funding constraints and external dependencies, the Department recognises the importance of digital readiness in improving system responsiveness and future learning opportunities.

From a financial management perspective, the Department continued to strengthen internal control measures and improve compliance with the Public Finance Management Act (PFMA) and Treasury Regulations. Audit findings from previous years were monitored through formal audit action plans, while management continued to focus on strengthening record-keeping, consequence management, supply chain compliance, and the verification of performance information.

The Department further acknowledges the significant contribution made by educators, school management teams, district offices, support staff, labour organisations, social partners and communities throughout the reporting period. The continued resilience and commitment shown across the system played a critical role in sustaining the delivery of education under difficult conditions.

Looking ahead, the Department remains committed to strengthening governance, improving educational outcomes, addressing systemic inefficiencies and ensuring that available resources are directed towards interventions that have the greatest impact on teaching and learning.

Departmental receipts

The Northern Cape Department of Education derives the majority of its funding from voted funds and conditional grants appropriated through the Provincial Budget process. Departmental own revenue collection remains relatively limited when compared to departments with direct revenue-generating mandates.

Revenue collected by the Department primarily relates to transactions such as commission on insurance, recovery of debts, rental of state-owned properties where applicable, sales of tender documents, parking recoveries, boarding and hostel fees where recoverable, and other miscellaneous receipts.

The Department continued to implement measures to strengthen revenue collection and improve monitoring of outstanding debtors during the year under review. Revenue collection processes remained aligned to applicable Treasury Regulations and Provincial Treasury guidelines.

Tariffs applicable to departmental services and recoveries were determined in accordance with relevant Provincial Treasury directives and, where applicable, departmental policies. In most instances, tariffs are imposed externally or are administrative in nature and therefore not intended as revenue-generating mechanisms.

The Department continued to provide a range of services without direct cost recovery to fulfil its constitutional mandate. These include curriculum support services, learner support interventions, school monitoring, educator development programmes and support to no-fee schools. Had these services been rendered on a full cost-recovery basis, the value would have been significant; however, the Department remains committed to ensuring equitable access to education and support services irrespective of socio-economic circumstances.

Where under-collection occurred, this was generally linked to reduced recoveries, economic pressures affecting debtor payments, and lower-than-anticipated miscellaneous receipts. Monitoring mechanisms remained in place throughout the year to improve collection rates and, where possible, reduce outstanding debt.

The Department continued to monitor outstanding debts and implement recovery processes where appropriate. No material changes were introduced during the year to revenue-generation mechanisms, as the Department's primary focus remains service delivery rather than commercial revenue generation.

Table 1.1-1: Departmental Receipts

Departmental receipts	2025/2026			2024/2025		
	Estimate R'000	Actual Amount Collected R'000	(Over)/Under Collection R'000	Estimate R'000	Actual Amount Collected R'000	(Over)/Under Collection R'000
Sale of goods and services other than capital assets	7 133	7 800	(667)	6 832	7 363	(531)
Fines, penalties and forfeits	74	28	46	71	272	(201)
Interest, dividends and rent on land	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Financial transactions in assets and liabilities	1 200	4 097	(2 897)	1 149	4 475	(3 326)
Total	8 407	11 925	(3 518)	8 052	12 110	(4 058)

Programme Expenditure

The Department of Education continued to direct the majority of its resources towards the delivery of core education services during the 2025/26 financial year, with expenditure concentrated on compensation of employees, learner support programmes, transfers and subsidies, curriculum delivery, examination services and infrastructure development. The Department operated within a constrained fiscal environment characterised by rising personnel costs, increased learner-support requirements, cash-flow pressures, and ongoing demands for infrastructure investment.

The Department received a final appropriation of R8.979 billion for the 2025/26 financial year and recorded actual expenditure of R9.244 billion, resulting in an overall over-expenditure of R265.408 million, equivalent to 3.0% of the final appropriation. Expenditure increased from R8.471 billion in 2024/25 to R9.244 billion in 2025/26. The principal contributors to the overall over-expenditure were Compensation of Employees, which exceeded the available allocation by R225.900 million, and Transfers and Subsidies, which exceeded the allocation by R62.673 million. The pressure on Compensation of Employees was primarily attributable to insufficient funding for implementing the COLA, while the over-expenditure on transfers and subsidies was substantially influenced by the payment of school allocations for the previous financial year.

Programme 1: Administration recorded actual expenditure of R753.664 million against a final appropriation of R759.670 million, resulting in an under-expenditure of R6.006 million (0.8%). The programme achieved an expenditure rate of 99.2%, indicating a high level of budget utilisation. The under-expenditure was mainly recorded under payments for capital assets, which amounted to R38.105 million against a final allocation of R44.111 million, resulting in a variance of R6.006 million. Expenditure on compensation of employees and goods and services was fully utilised against the respective allocations. The expenditure profile reflects the programme's continued focus on maintaining the Department's governance, administrative, information management and institutional support functions. The marginal under-expenditure did not materially affect the programme's ability to support departmental operations and service delivery.

Programme 2: Public Ordinary School Education remained the Department's largest programme, accounting for approximately 74% of the Department's total expenditure. The programme recorded actual expenditure of R6.825 billion against a final appropriation of R6.583 billion, resulting in an over-expenditure of R242.254 million (3.7%). The variance was primarily driven by Compensation of Employees, which exceeded the programme allocation by R209.665 million, as well as higher expenditure on transfers and subsidies associated with learner-support requirements, particularly learner transport and school funding interventions. Despite these financial pressures, the programme maintained funding for critical learner-support interventions, including learner transport and the National School Nutrition Programme.

Programme 3: Independent School Subsidy recorded actual expenditure of R13.853 million against a final appropriation of R12.128 million, resulting in an over-expenditure of R1.725 million (14.2%). The variance arose primarily from the payment during the current financial year of unpaid allocations to independent schools relating to the 2024/25 financial year.

Programme 4: Public Special School Education recorded actual expenditure of R210.234 million against a final appropriation of R210.405 million, resulting in an under-expenditure of R171,000 (0.1%). The programme therefore achieved a high level of budget utilisation at 99.9%. Expenditure was predominantly directed towards Compensation of Employees and specialised learner-support services. The minor underspending did not materially affect programme implementation, with available resources continuing to support specialised educational services and learners with disabilities.

Programme 5: Early Childhood Development recorded actual expenditure of R298.126 million against a final appropriation of R274.844 million, resulting in an over-expenditure of R23.282 million (8.5%). The variance was primarily attributable to pressures on Compensation of Employees associated with the expansion and support of Grade R services, including the conversion of qualifying ECD practitioners to Post Level 1 educators. The expenditure position also reflects the increasing resource requirements associated with the phased implementation of compulsory Grade R and the expansion of ECD services.

Programme 6: Infrastructure Development recorded actual expenditure of R746.754 million against a final appropriation of R746.990 million, resulting in a marginal under-expenditure of R236,000 (less than 0.1%). The programme achieved virtually full utilisation of the budget. The infrastructure programme continued to experience implementation pressures arising from contractor performance, procurement processes, project cash-flow constraints and municipal service dependencies. Nevertheless, expenditure remained high and supported infrastructure interventions for basic services, maintenance, refurbishment, the alleviation of overcrowding, the replacement of inappropriate structures, and Grade R infrastructure.

Programme 7: Examination and Education Related Services recorded actual expenditure of R396.555 million against a final appropriation of R391.995 million, resulting in an over-expenditure of R4.560 million (1.2%). The

variance was concentrated in the Special Projects sub-programme and was associated with the implementation of employment and learner-support initiatives. Despite the over-expenditure, the programme maintained the integrity of examination administration, learner-support interventions and education improvement projects during the reporting period. The Department's expenditure performance is summarised below:

Table 1.1-2: Programmes Expenditure

Programme Name	2025/2026			2024/2025		
	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
Programme 1: Administration	759,670	753 664	-	769,514	769,514	-
Programme 2: Public Ordinary School Education	6,582,679	6 824 933	-	6,135,259	6,135,259	-
Programme 3: Independent School Subsidy	12,128	13 853	-	10,717	10,717	-
Programme 4: Public Special School Education	210,405	210 234	-	196,852	196,852	-
Programme 5: Early Childhood Development	274,844	298 126	-	218,219	218,219	-
Programme 6: Infrastructure Development	746,990	746 754	-	716,303	716,303	-
Programme 7: Examination And Education Related Services	391,995	396 555	-	155,680	155,680	-
Total	**8,978,711**	**9 244 119**	**-**	**8,202,544**	**8,202,544**	**-**

The Department recognises that the overall over-expenditure position, particularly the pressures arising from Compensation of Employees and transfers and subsidies, requires strengthened expenditure planning and monitoring. The Department continued to use monthly and quarterly financial review processes, including engagements with Provincial Treasury and programme managers, to identify emerging expenditure pressures and implement corrective measures.

Going forward, expenditure management will remain focused on strengthening the alignment between available funding, personnel commitments and programme implementation requirements. Particular attention will be given to early identification of compensation pressures, improved expenditure forecasting, strengthened monitoring of transfers and subsidies, cash-flow management and closer alignment between programme implementation plans and available budget allocations. The Department will continue to reprioritise resources where necessary to protect core teaching and learning functions while strengthening financial controls and accountability.

Infrastructure expenditure will continue to be managed through strengthened project planning, contractor performance monitoring, infrastructure implementation monitoring, preventive maintenance and risk-based prioritisation. These measures are intended to address recurring implementation constraints, including procurement delays, contractor underperformance, project cash-flow pressures and municipal service dependencies.

Overall, notwithstanding the fiscal pressures experienced during the year, the Department maintained a strong focus on directing available resources towards core education priorities. Six of the seven programmes recorded expenditure within or very close to their final appropriations, while the most significant financial pressure was concentrated in Programme 2. The Department will continue to strengthen expenditure planning, monitoring, and corrective interventions to improve budget credibility, financial sustainability, and the alignment of expenditure with planned service-delivery outcomes.

Virements and Roll-Overs

During the 2025/26 financial year, the Department implemented approved virements amounting to R78.292 million to Programme 2: Public Ordinary School Education. The additional funding was redirected from Programme 1: Administration (R31.039 million), Programme 4: Public Special School Education (R960 000), Programme 5: Early Childhood Development (R12.293 million) and Programme 7: Examination and Education-Related Services (R34 million). The virement was undertaken to address funding pressures within Public Ordinary School Education and to protect the delivery of core services at the school level. At the economic classification level, the virements included R55 000 from goods and services to interest and rent on land, as well as R4.538 million from transfers to non-profit institutions, of which R4.459 million was redirected to households and R79 000 to provinces and municipalities. The virements were budget-neutral and did not change the Department's total approved appropriation of R8.979 billion. In addition, shifts of funds totalling R95.051 million were made from current payments to capital asset payments, mainly to support buildings and other fixed structures, as well as intangible assets. The Department had no roll-overs during the financial year, and no request to roll over funds was submitted.

Unauthorised, Irregular, Fruitless and Wasteful Expenditure

The Department continued to strengthen financial management, compliance and accountability during the 2025/26 financial year. Notwithstanding these efforts, instances of unauthorised, irregular, fruitless and wasteful expenditure were identified and reported in accordance with the requirements of the PFMA, National Treasury prescripts and the applicable provincial financial management framework. The Department recognises the importance of addressing the underlying causes of such expenditure and of strengthening preventative controls to reduce the risk of recurrence.

During the reporting period, the Department recorded R271.912 million in unauthorised expenditure, R598.398 million in irregular expenditure and R526,000 in fruitless and wasteful expenditure. The unauthorised expenditure was primarily attributable to the unfunded wage agreement and budget reductions, while the fruitless and wasteful expenditure related to interest incurred on outstanding obligations to SARS, Eskom and various municipalities.

The irregular expenditure recorded during the year relates to instances of non-compliance identified through the Department's financial management and supply chain management processes. Of the irregular expenditure reflected in the PFMA Compliance Report, R303.418 million remained under determination at year-end, while R1.787 billions of previously recorded irregular expenditure was condoned during the reporting period, including expenditure associated with professional service providers, Independent Development Trust (IDT) professional fees and learner transport service providers. The Department also recorded an adjustment of R2.363 million to the opening balance, relating to irregular expenditure previously understated in respect of IDT.

In response, management continued to strengthen internal controls, supply chain management oversight, compliance monitoring, expenditure review processes and accountability mechanisms. Instances of irregular expenditure are subjected to the appropriate assessment, determination and investigation processes, where applicable, to establish the circumstances giving rise to the non-compliance and to determine the appropriate remedial action. The Department continues to implement corrective action plans arising from audit and internal control processes.

Particular attention has been given to strengthening controls over procurement and learner transport. Audit-related deficiencies have been incorporated into the Internal Audit Implementation Plan, with corrective actions

and implementation dates. In respect of learner transport, measures include strengthened record-keeping, updated appointment requirements, daily monitoring of transport operations and vehicle roadworthiness, and increased monitoring visits to schools.

The Department remains committed to improving the effectiveness of preventative controls and ensuring that financial resources are utilised efficiently, economically and in accordance with the applicable legislative and regulatory framework. Detailed disclosures on unauthorised, irregular, fruitless and wasteful expenditure, including reconciliations, amounts under assessment or determination, condonations, investigations and related management actions, are provided in Part E: PFMA Compliance Report and in the Annual Financial Statements accompanying this Annual Report.

Strategic Focus Over the Short to Medium Term

Over the short- to medium-term, the NCDOE will focus on stabilising and strengthening the education system, improving learner outcomes, and ensuring that available resources are directed towards the Department's core teaching and learning mandate. This strategic focus is informed by the lessons emerging from the 2025/26 financial year, including fiscal constraints, infrastructure backlogs, uneven learner performance, increasing learner-support requirements and the need to strengthen institutional capacity and accountability.

A central priority will be to improve learner achievement across all phases, with particular emphasis on foundational literacy and numeracy, curriculum strengthening and improved performance in key gateway subjects. The Department will continue to strengthen teacher development, curriculum support, and targeted interventions to improve teaching and learning outcomes. Particular attention will be given to areas where performance remains below the desired level, including Mathematics and Physical Sciences.

The Department will also continue to support the phased implementation of compulsory Grade R and the broader strengthening of ECD. This will include improving ECD registration and subsidy administration, strengthening practitioner qualifications and support, and ensuring that infrastructure and institutional arrangements are progressively aligned with the requirements arising from the implementation of the BELA Act.

Infrastructure delivery and maintenance will remain a significant strategic priority. The Department will focus on addressing infrastructure backlogs, improving school functionality, reducing overcrowding and strengthening the provision and maintenance of safe and appropriate learning environments. Given the implementation challenges experienced during the reporting period, greater emphasis will be placed on project planning, monitoring, contractor performance, procurement processes and the effective management of infrastructure projects.

The Department will further strengthen inclusive education, learner support and learner well-being, with continued attention to learners with disabilities and other vulnerable learners. This will include strengthening specialised support services, improving access to appropriate facilities and interventions, and promoting safe and supportive learning environments across the Province. The modernisation of the education system will also remain an important area of focus. The Department will continue to advance ICT integration, digital learning, coding and robotics, and the effective use of education data systems to support planning, monitoring, decision-making and improved educational outcomes.

Finally, the Department will continue to strengthen governance, financial management, accountability and performance reporting. This will include improving the alignment between strategic planning, budgeting, implementation and reporting; strengthening internal controls and audit readiness; improving the credibility of

performance information; and reinforcing accountability across programmes and districts. These measures are particularly important in a constrained fiscal environment and are intended to ensure that available public resources are used efficiently and are closely aligned with service-delivery priorities. These strategic priorities remain aligned with the National Development Plan 2030, the Medium-Term Development Plan (2024–2029), Action Plan to 2029, the Multi-Year Education Improvement Plan (2025–2035), the re-tabled 2025–2030 Strategic Plan and the 2026/27 Annual Performance Plan. Collectively, these frameworks provide a basis for strengthening educational outcomes, institutional performance, and equitable access to quality education across the Northern Cape.

Public Private Partnerships and Stakeholder Support

Although no formal Public Private Partnership agreements in terms of Treasury Regulation 16 were concluded during the year under review, the Department continued to benefit from partnerships and collaborations with various stakeholders, including municipalities, private-sector organisations, SETAs, community organisations, and development partners. These partnerships continued to support interventions in infrastructure support, ICT initiatives, learner support programmes, school safety, career guidance, and curriculum enrichment activities.

Discontinued Activities

No major service delivery programmes were formally discontinued during the year under review. However, certain planned activities and expansion initiatives were either deferred or implemented at a reduced scale due to budget limitations and affordability constraints. Where adjustments were required, the Department prioritised the protection of core teaching and learning functions.

New and Proposed Activities

During the 2025/26 financial year, the Department did not introduce any new programmes or activities that fell outside its approved mandate and strategic planning framework. The Department remained focused on implementing and strengthening existing programmes and service-delivery priorities in line with the 2025–2030 Strategic Plan, the 2026/27 Annual Performance Plan (APP) and the Medium-Term Development Plan (MTDP).

The Department continued to prioritise improvements in learner outcomes, foundational learning, Early Childhood Development, infrastructure delivery, inclusive education, curriculum support, teacher development and digital learning. These initiatives represent the continued implementation and expansion of existing strategic priorities rather than the introduction of new departmental activities.

Supply Chain Management

No unsolicited bid proposals were concluded by the Department during the year under review.

The Department has established Supply Chain Management policies, delegations, bid committee structures, and procurement processes to ensure compliance with the Public Finance Management Act, Treasury Regulations, and applicable procurement requirements. These controls include approved procurement plans, segregation of duties, compliance reviews, declarations of interest by SCM practitioners and bid committee members, verification of suppliers on the Central Supplier Database, and management oversight of procurement and contract administration. If applied fully and consistently, these controls should prevent or significantly reduce irregular expenditure. Notwithstanding the controls in place, instances of non-compliance continued to occur, particularly in relation to procurement undertaken through infrastructure implementing agents and contracts carried over from previous periods.

The main challenges experienced during the year included lengthy procurement lead times, capacity constraints within SCM and user units, inadequate procurement planning, delays in the submission and evaluation of specifications, supplier performance concerns, contract management weaknesses, and non-compliance with prescribed SCM processes by certain infrastructure implementing agents. These challenges hindered the timely procurement of goods and services and contributed to delays in implementing infrastructure and other service-delivery projects. In response, the Department strengthened monitoring of the procurement plan, increased management oversight of procurement processes, reinforced the use of bid committees and compliance checklists, and continued reviewing the implementation of SCM policies and procedures. The service-level arrangements with infrastructure implementation agents were strengthened to allow departmental officials to participate in the agents' bid committee processes. Identified cases of non-compliance and irregular expenditure were referred for assessment, determination and investigation, with corrective or consequence-management measures to be implemented where responsibility is established.

Gifts and Donations Received in Kind

The Department continues to recognise the important role that external stakeholders can play in complementing government resources and supporting educational initiatives. However, the availability of gifts, donations and other forms of in-kind support remains limited, and the Department continues to experience challenges in attracting and securing sustained donor support for education programmes and school-based initiatives.

During the 2025/26 financial year, the Department nevertheless received limited in-kind support from non-related external parties. This support was directed towards selected educational and learner-focused initiatives and helped supplement the resources available to the Department in areas requiring additional support. While the level of support received remained modest relative to the Department's overall resource requirements, such contributions provided valuable supplementary assistance to schools and learners.

The Department continues to recognise the potential contribution of partnerships with the private sector, development partners, community organisations, and other stakeholders in supporting the delivery of education, particularly in areas such as learner support, school enrichment, ICT and digital learning, infrastructure-related initiatives, school safety, and curriculum support. The Department will continue to explore opportunities to strengthen stakeholder partnerships and mobilise additional resources, while ensuring that all gifts and donations received are appropriately recorded, managed and disclosed in accordance with applicable government financial management requirements.

Exemptions and Deviations

During the 2025/26 financial year, the Department continued to operate in accordance with the requirements of the PFMA, the Treasury Regulations, and applicable financial reporting prescripts. No material exemptions from the PFMA or Treasury Regulations, or deviations from prescribed financial reporting requirements, were reported during the year under review.

Where deviations from normal supply chain management processes were required, they were considered and approved through the applicable governance and SCM processes, in accordance with the relevant legislative and Treasury requirements. The Department continued to strengthen oversight of such deviations to ensure that they are appropriately justified, documented, approved and monitored.

The Department remains committed to ensuring that any future exemptions or deviations are managed transparently and in accordance with the conditions and timeframes attached to the relevant approvals. Detailed information on exemptions and deviations, including any applicable approvals, conditions and management measures, is provided in the PFMA Compliance Report and the accompanying Annual Financial Statements.

Events After the Reporting Date

At the time of finalising this report, no material events had been identified after the reporting date that would significantly affect the interpretation of the Department's financial or operational position, other than matters already disclosed through normal financial reporting processes.

Acknowledgements

The Department wishes to acknowledge the continued support and commitment of educators, principals, school governing bodies, district officials, labour organisations, the Northern Cape Provincial Treasury, the Department of Basic Education, oversight bodies, and social partners who contributed to the sustained delivery of education during the year under review.

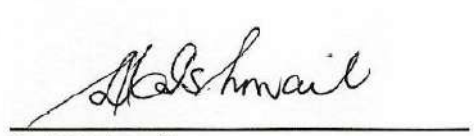
Conclusion

The 2025/26 financial year was characterised by significant fiscal, operational and service-delivery pressures, but the Department continued to protect core teaching and learning functions and made progress in key areas of education delivery. The improvement in the 2025 NSC pass rate to 87.79%, the highest recorded in the Province, together with continued progress in foundational learning, ECD, learner support, infrastructure and curriculum delivery, demonstrates the commitment of educators, learners, school management teams, districts and stakeholders across the education system.

Notwithstanding these achievements, the Department acknowledges that fiscal constraints, infrastructure backlogs, learner-support demands, uneven performance in key subjects, and financial and SCM challenges require sustained attention. Going forward, the Department will strengthen governance, financial management, planning and accountability while prioritising learner outcomes, foundational literacy and numeracy, compulsory Grade R, inclusive education, infrastructure delivery and digital learning. The Department remains committed to ensuring that available resources are used responsibly and effectively to build an equitable, inclusive, accountable and responsive education system that improves educational outcomes and expands opportunities for every learner in the Northern Cape.

Approval and Sign Off

The Annual Financial Statements for the year ending 31 March 2026, as set out on pages 236-309, have been approved by the Accounting Officer.



Dr MI Ishmail
ACCOUNTING OFFICER (ACTING)
NORTHERN CAPE DEPARTMENT OF EDUCATION

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

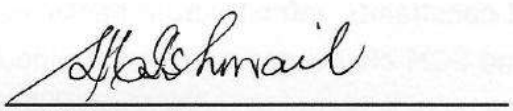
STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

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 free from material omissions.
- The annual report has been prepared in accordance with the annual report guidelines issued by the National Treasury.
- The Annual Financial Statements contained in 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 judgments made in this information.
- The Accounting Officer is responsible for establishing and implementing a system of internal control designed to provide reasonable assurance regarding the integrity and reliability of the performance information, the human resource 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, performance, human resource information, and financial affairs of the Northern Cape Department of Education for the 2025/26 financial year.

Yours faithfully



Dr MI Ishmail
ACCOUNTING OFFICER (ACTING)
NORTHERN CAPE DEPARTMENT OF EDUCATION

1. STRATEGIC OVERVIEW

The Strategic Overview of the NCDOE remains informed by the broader developmental priorities of the Province and the country. During the 2025/26 financial year, the Department continued to align its strategic direction with the National Development Plan (NDP) 2030, the Medium-Term Development Plan (2024–2029), Action Plan to 2029, the Multi-Year Education Improvement Plan (MYEIP) and the re-tabled 2025–2030 Strategic Plan. The Department continued to strengthen alignment among planning, budgeting, implementation, and reporting in response to lessons identified during previous audit cycles and sector reviews. Particular emphasis was placed on ensuring that sector priorities were consistently reflected across the Strategic Plan, APP, and quarterly performance reporting processes.

The operating environment during the reporting period continued to be shaped by fiscal constraints, rising operational pressures, infrastructure demands and increasing expectations for improved learner outcomes. Within this environment, the Department remained focused on strengthening governance, improving educational performance and protecting core teaching and learning functions across all districts of the Province.

1.1. Vision

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

1.2. Mission

We aim to create an environment where modern teaching practices and the holistic development of learners are prioritised by fostering collaborations among stakeholders, implementing sustainable education policies, and encouraging lifelong learning, positioning the Northern Cape as a leader in educational excellence and future readiness.

1.3. Values

The Department's values continue to guide both operational and strategic decision-making across the system. Principles such as accountability, transparency, professionalism, and integrity remained particularly important during the year under review, especially within a constrained fiscal environment that required careful resource management and credible reporting. The Department also continued to emphasise values relating to responsiveness, care and inclusivity. This remained particularly important in supporting vulnerable learners, underperforming schools and communities facing socio-economic challenges. In practice, the Department increasingly focused on ensuring that decisions and interventions were informed by actual conditions at the school level through improved monitoring, stakeholder engagement and data verification processes.

Table 1.3-1: Department's 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 of the Northern Cape
Caring	Showing compassion for all our clients

VALUES	BRIEF EXPLANATORY NOTES
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

Although these values remain embedded within the Department's governance framework, management recognises that continuous effort is still required to ensure consistent implementation and accountability across all levels of the system.

1.4. Strategic Focus and Departmental Priorities

The Department's strategic priorities during the reporting period remained informed by both sector-specific priorities and the realities facing the Northern Cape education system. These priorities were further refined through the approved 2026/27 APP and the re-tabled 2025–2030 Strategic Plan.

The Department continued to focus on several strategic priorities during the 2025/26 financial year, aligned to the 2025–2030 Strategic Plan, the 2026/27 APP, the MTDP and broader sector priorities.

1.4.1. Improvement of Learner Outcomes

Improving learner performance remained the central focus of the Department's work. Particular emphasis continued to be placed on foundational literacy and numeracy, recognising that long-term improvement in educational outcomes depends significantly on strengthening learning in the early grades. Curriculum support interventions were intensified across phases, with targeted support directed towards underperforming schools and subjects.

1.4.2. Early Childhood Development

The Department continued to intensify the ECD Centres Mass Registration Drive initiated during the previous reporting period to improve access to registered ECD programmes. Increased emphasis was placed on registration support, subsidy administration, infrastructure compliance and professionalisation of practitioners. The Department further continued to support Grade R practitioners in improving qualification levels and strengthening curriculum delivery within the early learning environment.

The Department continued to prioritise the expansion and strengthening of ECD services in preparation for the broader implementation of compulsory Grade R. Focus areas included ECD programme registration, subsidy administration, practitioner development, infrastructure planning, and the strengthening of monitoring systems through the eCares platform.

1.4.3. Governance and Accountability

Improving governance, compliance and accountability remained a key priority during the reporting period. The Department continued to strengthen monitoring of audit action plans, performance verification processes, internal controls, and strategic reporting systems. Additional emphasis was placed on improving alignment among the planning, budgeting, implementation, and reporting processes.

1.4.4. Infrastructure Delivery and Maintenance

Infrastructure remained a significant area of focus due to ongoing backlogs, maintenance pressures and overcrowding challenges. The Department continued to implement infrastructure projects through the Education Infrastructure Grant, with particular focus on maintenance, classroom additions, replacement schools and provision of basic services.

1.4.5. Inclusive Education and Learner Support

The Department further prioritised learner support and inclusive education interventions to improve access and support for learners with disabilities and other barriers to learning. School safety, psychosocial support and learner well-being also remained important focus areas.

1.4.6. Digital Learning and ICT Integration

The Department continued to strengthen the gradual integration of ICT within the education system, recognising the increasing importance of digital literacy, system connectivity and technology-enabled learning. Preparatory work relating to coding and robotics, digital learning support and system modernisation remained ongoing despite affordability constraints and infrastructure limitations in certain areas.

Gradual modernisation of the education system continued through ICT initiatives, coding and robotics preparation, digital learning support and strengthening of information systems. Although progress remained constrained by funding and infrastructure limitations, the Department continued to recognise the importance of digital readiness within the modern education environment.

1.5. Strategic Alignment

The Department has continued to align its work with broader national and provincial priorities, ensuring that its activities contribute to the overall development agenda. There is a clearer effort to link planning, budgeting, implementation and reporting, although this alignment is not always fully realised in practice. The intention has been to ensure that what is planned is measurable, that risks are identified early, and that resources are directed towards areas of greatest need. This approach has helped improve coherence across programmes, but it has also highlighted gaps in data quality, reporting consistency, and coordination between different parts of the system.

The strategic direction of the Department remains broadly consistent, but the emphasis during the 2025/26 financial year has been on stabilising the system and improving its functioning, rather than introducing entirely new approaches. The Department's strategic direction remained informed by:

- the Constitution of the Republic of South Africa;
- the National Development Plan 2030;
- the Medium-Term Development Plan (2024–2029);
- Action Plan to 2029;
- the Multi-Year Education Improvement Plan;
- the 2025–2030 Strategic Plan; and
- the 2025/26 and 2026/27 Annual Performance Plans.

The Department continued to strengthen alignment among planning, budgeting, implementation, and performance reporting to improve institutional coherence and accountability. This process highlighted the importance of reliable data systems, credible reporting practices and stronger coordination across programmes

and districts. While progress has been made in several strategic areas, management recognises that continued effort is required to improve the consistency of implementation, institutional responsiveness, and overall system efficiency.

2. LEGISLATIVE AND OTHER MANDATES

The mandate of the NCDOE is derived from the Constitution of the Republic of South Africa and implemented through a range of national legislation, policy frameworks and sector prescripts governing the provision of basic education. The Department's primary responsibility remains ensuring that all learners within the Province have access to quality basic education in an environment that promotes equity, inclusion and development.

This mandate extends beyond the provision of schooling alone and includes planning, governance, infrastructure development, learner support, curriculum delivery, educator development and ongoing monitoring of system performance.

2.1. Constitutional Mandate

The constitutional foundation for the Department's work is set out in Section 29 of the Constitution of the Republic of South Africa, 1996. This section provides that everyone has the right to a basic education, including adult basic education.

This right places a direct obligation on the state, and by extension, the Department, to make education available and accessible. Unlike other socio-economic rights, this right is immediately realisable and does not depend on progressive realisation within available resources. In practical terms, this means the Department must ensure that schooling is provided, that learners are accommodated, and that barriers to access are addressed as far as possible.

The Constitution further requires that education be provided in a manner that promotes equality, dignity and non-discrimination. This remains particularly relevant in the Northern Cape, where geographic dispersion and socio-economic conditions continue to influence access to education services.

2.2. Legislative Mandate

The Department executes its constitutional responsibilities within a well-established legislative framework. The key statutes informing the work of the Department include the following:

2.2.1. South African Schools Act, 1996 (Act 84 of 1996)

This Act provides the primary framework for the organisation, governance and funding of schools. It makes schooling compulsory for learners between the ages of 7 and 15, or up to Grade 9, and outlines the respective roles of the national department, provincial departments and school governing bodies. The Act also establishes the principles of equitable funding and redress, which remain central to resource allocation within the Province. The Department continues to implement these provisions, particularly regarding no-fee schools and support for disadvantaged communities.

2.2.2. National Education Policy Act, 1996 (Act 27 of 1996)

This Act establishes the framework for determining national education policy and for coordinating between national and provincial authorities. Through structures such as the Council of Education Ministers (CEM) and HEDCOM, the Department participates in developing and aligning policy across the sector.

2.2.3. Employment of Educators Act, 1998 (Act 76 of 1998)

This Act regulates the employment, conditions of service, and professional conduct of educators. It informs the Department's responsibilities regarding the recruitment, placement, discipline, and performance management of educators.

2.2.4. South African Council for Educators Act, 2000 (Act 31 of 2000)

This Act establishes the professional body responsible for maintaining standards within the teaching profession. The Department works in conjunction with SACE to ensure that educators meet required professional and ethical standards.

2.2.5. Public Finance Management Act, 1999 (Act 1 of 1999)

The PFMA governs financial management within the Department and sets out requirements for accountability, transparency and effective use of public funds. Compliance with this Act remains a key focus area, particularly in light of ongoing fiscal constraints.

2.2.6. Public Service Act, 1994 (Proclamation 103 of 1994)

This Act regulates the organisation and administration of the public service, including the employment and management of officials within the Department.

2.2.7. South African Qualifications Authority Act, 1995 (Act 58 of 1995)

This Act provides for the development and implementation of the National Qualifications Framework (NQF), which underpins the certification and quality assurance of qualifications within the education system.

2.2.8. Basic Education Laws Amendment Act, 2024 (Act 32 of 2024)

The BELA Act introduces a number of amendments to the schooling system, most notably the formalisation of compulsory Grade R. These amendments have direct implications for the Department in terms of infrastructure planning, teacher provisioning, and funding requirements. The implementation of this Act has commenced and will continue to shape planning over the medium term.

2.3. Policy and Strategic Frameworks

In addition to the legislative framework, the Department operates within a broader policy environment that guides planning and implementation.

Key policy frameworks include:

- The National Development Plan 2030, which positions education as a central driver of economic growth, social development and poverty reduction;
- The Medium Term Development Plan (2024–2029), which identifies improved education outcomes as a priority for reducing poverty and addressing the cost of living;
- The Action Plan to 2029: Towards the Realisation of Schooling 2030, which sets out sector-wide targets and interventions focused on foundational learning, teacher development and system efficiency;
- The Multi-Year Education Improvement Plan (2025–2035) for the Northern Cape, which provides a provincial roadmap for improving learner outcomes and strengthening system performance over the long term.

These frameworks collectively inform the Department's strategic direction and ensure alignment between provincial priorities and national objectives.

2.4. Provincial Context

While the legislative and policy environment is largely determined at the national level, the implementation of these mandates must respond to the specific context of the Northern Cape. The Province is characterised by vast distances, dispersed settlements and varying levels of access to basic services. These factors continue to influence how the Department plans and delivers education infrastructure, learner support services and resource allocation.

As a result, the Department's approach places a strong emphasis on:

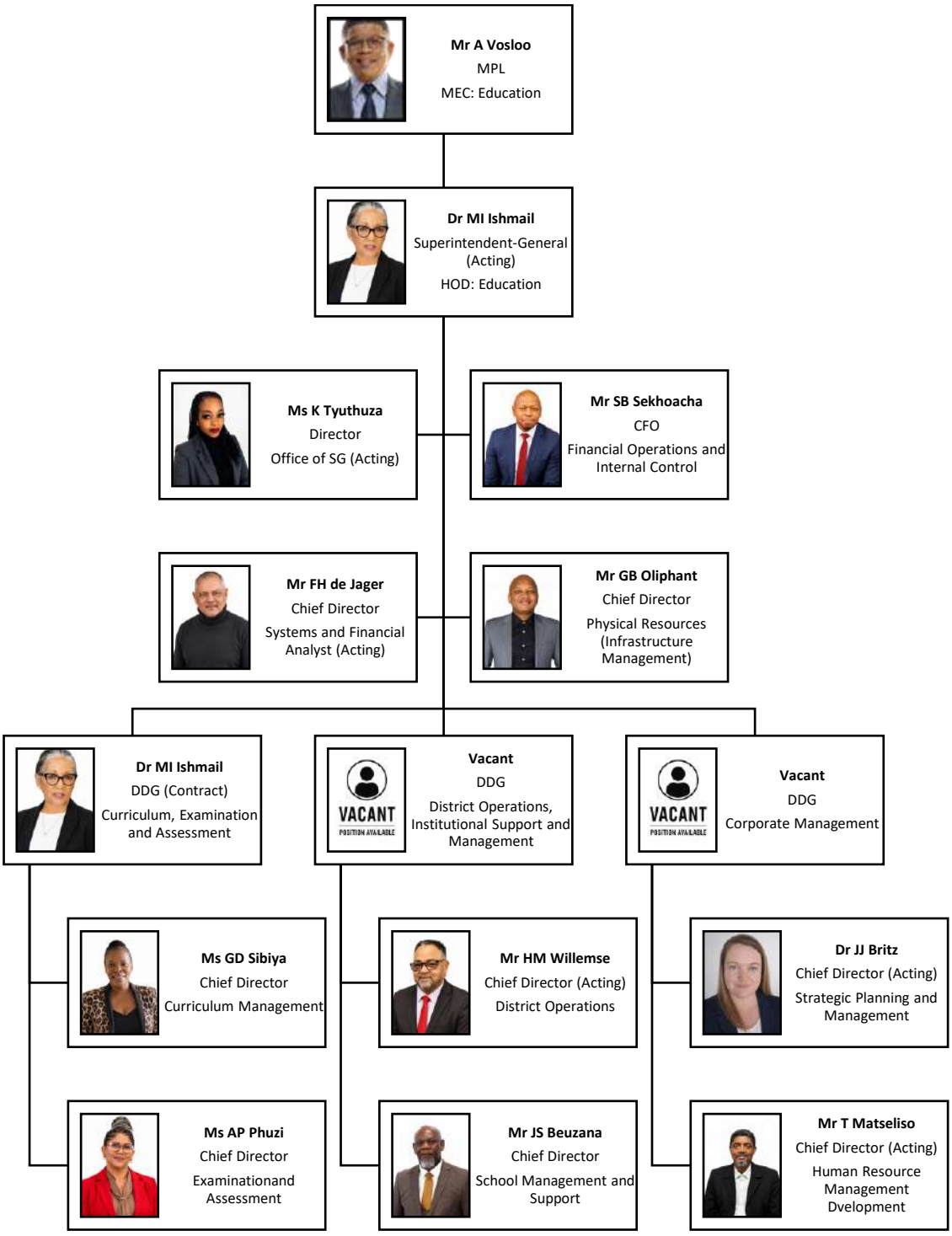
- equitable distribution of resources;
- targeted support to underperforming schools;
- partnerships to supplement limited capacity; and
- ongoing monitoring to ensure that policy intent translates into practical outcomes at the school level.

The legislative and policy framework within which the Department operates is comprehensive and well-established. The challenge remains not in the absence of policy, but in the consistent and effective implementation thereof within a constrained environment.

During the 2025/26 financial year, the Department continued to align its operations with these mandates while responding to local challenges and priorities. This alignment remains essential to ensuring that the right to basic education is progressively realised for all learners in the Northern Cape.

3. ORGANISATIONAL STRUCTURE

During the previous reporting cycle, the Department indicated that its review of its organisational structure had been materially influenced by budget affordability and the instruction to identify and eliminate unfunded vacant posts. This process reduced the proposed structure significantly and required the Department to revisit its service delivery model. A short narrative update should be included here on the status of concurrence, implementation and the operational implications for service delivery.



4. ENTITIES REPORTING TO THE MINISTER/MEC

At the date of preparing this starter draft, no separate public entities reporting to the MEC have been identified for inclusion under Vote 4. This should nevertheless be confirmed during finalisation and aligned to the specimen wording used in prior annual reports.

PART B: PERFORMANCE INFORMATION

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

As part of the annual external audit process, the Auditor-General of South Africa (AGSA) performs audit procedures on the Department's reported performance information. The audit focuses on whether reported performance is useful, reliable and supported by sufficient and appropriate evidence.

The audit process includes an assessment of:

- the alignment between the Annual Performance Plan, Technical Indicator Descriptions and reported achievements;
- the validity and reliability of supporting evidence;
- the measurability and consistency of indicators and targets; and
- whether reported performance can be verified against source documentation and applicable systems.

During the 2025/26 financial year, the Department continued to strengthen internal processes relating to performance reporting and evidence management. Particular attention was given to improving the quality of quarterly reporting, strengthening internal verification processes, and aligning planning and reporting documents.

The Department also continued to implement corrective measures arising from previous audit findings related to predetermined objectives. This included:

- improved review processes before submission of quarterly reports;
- stronger oversight by programme managers;
- increased focus on evidence management and record keeping;
- improved alignment between indicators, targets and means of verification; and
- more structured quarterly review engagements.

Although progress has been made in strengthening performance management processes, the Department recognises that improvement is still required in some areas, particularly in consistency of evidence management and standardisation of reporting practices across programmes and districts.

The Auditor-General's Report for the year under review is included in Part F: Financial Information of this Annual Report.

Refer to pages 217 - 233 of the Report of the Auditor-General, published as Part F: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1. Service Delivery Environment

The 2025/26 financial year remained challenging on both operational and service delivery fronts. Like many sectors within government, the education sector continued to operate in an increasingly constrained fiscal environment while expectations for improved educational outcomes and expanded support services grew. Despite these pressures, the Department remained focused on maintaining stability within the schooling system and protecting the core business of teaching and learning. Significant effort continued to be directed

towards sustaining curriculum delivery, learner support programmes, school funding, examination administration, learner transport, the NSNP, infrastructure implementation and support to ECD services.

The financial environment remained one of the most significant factors influencing service delivery during the reporting period. Rising operational costs, pressure on compensation budgets, and increasing infrastructure demands continued to limit the pace at which certain programmes and interventions could be expanded.

At the school level, infrastructure-related pressures remained evident across several districts. A number of schools continued to experience challenges linked to ageing infrastructure, overcrowding, maintenance backlogs, and pressure on water, sanitation, and electricity services. In some rural and remote communities, these challenges were further compounded by long travel distances, limited contractor availability, and reliance on external service providers. Infrastructure delivery also continued to be affected by procurement lead times, contractor performance, implementing agent capacity, and delays in municipal and utility services. These factors directly affected project implementation timelines during the year under review.

Notwithstanding these challenges, the Department continued implementing infrastructure interventions through the Education Infrastructure Grant programme. This included maintenance projects, sanitation upgrades, fencing projects, electrical improvements, specialist classrooms and the provision of mobile classrooms where required.

The implementation of the BELA Act also continued to influence the broader service delivery environment, particularly regarding compulsory Grade R. The gradual expansion of Grade R access has important implications for infrastructure planning, practitioner development, learner support, and future budget requirements. During the reporting period, the Department continued to strengthen ECD registration processes, practitioner support, and subsidy management systems. Progress was made in expanding the number of registered ECD programmes and improving practitioner qualification levels, although demand for access to quality ECD services continues to place pressure on available resources.

Curriculum performance remained a major focus throughout the year. Foundational literacy and numeracy continued to receive increased attention, while targeted interventions were implemented in Mathematics, Science, and Languages across different phases. The improvement in NSC results during the reporting period reflected the cumulative impact of sustained curriculum support, district monitoring, learner support programmes and increased accountability across schools and districts. At the same time, the Department acknowledges that subject-level performance in areas such as Mathematics and Physical Sciences continues to require focused intervention and sustained support.

The broader schooling environment also continued to be influenced by social and economic pressures affecting communities across the Province. Learner well-being, school safety concerns, poverty-related challenges and psychosocial support needs continued to place additional pressure on schools and support structures. These realities continue to influence both service delivery and learner performance across the Province and remain an important consideration in planning and implementation processes.

2.2. Service Delivery Improvement Plan

The Department continued to implement several measures during the year under review to strengthen service delivery, improve accountability, and enhance overall institutional performance. Much of the focus remained on improving the systems that support planning, implementation, monitoring and reporting. The Department continued to place increased emphasis on ensuring stronger alignment between approved plans, available budgets, programme implementation, and performance reporting processes. Quarterly performance review

processes remained an important management tool during the reporting period. These engagements were used not only to monitor progress against targets, but also to identify implementation challenges early, strengthen accountability and implement corrective actions where necessary.

During the year under review, greater emphasis was placed on strengthening the quality and credibility of reported performance information. This included improving evidence management practices, strengthening the quality of supporting documentation, and aligning TIDs with reported achievements. The Department also continued to strengthen internal review processes prior to the submission of quarterly reports and to improve coordination among programme managers, districts, and the Strategic Planning and Management Unit. These measures formed part of broader efforts to improve audit readiness and strengthen institutional compliance.

From a service delivery perspective, improvement priorities during the reporting period included strengthening curriculum support, improving foundational learning, stabilising ECD registration and support systems, improving infrastructure planning and strengthening internal control processes, as illustrated in Table 2.2-1 and Table 2.2-2. Additional focus was also placed on improving the utilisation of administrative systems and electronic reporting platforms. Systems such as EMIS, SA-SAMS, EFMS, IRM and e-Cares continued playing an increasingly important role in supporting planning, monitoring and reporting processes across programmes (see Table 2.2-3).

Table 2.2-1: Main services and standards

Main Services	Beneficiaries	Current / Actual Standard of Service	Desired Standard of Service	Actual Achievement
Curriculum delivery and learner support	Learners in public schools	Curriculum support and learner interventions are implemented across all districts	Improved learner performance and stronger curriculum outcomes	Curriculum support programmes are maintained and expanded in priority areas
Early Childhood Development support	ECD learners and practitioners	Registration, practitioner support and subsidy administration implemented	Increased access to quality registered ECD programmes	Improvement in registration and practitioner qualification levels
Infrastructure delivery and maintenance	Schools and communities	Maintenance, sanitation, fencing and classroom projects implemented	Safe and functional learning environments	Progress achieved despite implementation delays in some projects
Learner support programmes	Vulnerable learners	NSNP, learner transport and psychosocial support implemented	Improved learner retention and support	Core learner support programmes sustained
Teacher development	Educators and schools	Subject-specific training and support provided	Improved educator capacity and learner outcomes	Significant over-achievement recorded in selected training interventions

Table 2.2-2: Batho Pele arrangements with beneficiaries (Consultation access, etc.)

Current / Actual Arrangements	Desired Arrangements	Actual Achievements
District engagements, school visits and stakeholder consultations	Improved responsiveness and stakeholder participation	Continued engagement with schools, districts and communities
School governing body participation and circuit support structures	Strengthened accountability and communication	Ongoing support and consultation processes maintained

Table 2.2-3: Service delivery information tool

Current / Actual Information Tools	Desired Information Tools	Actual Achievements
EMIS, SA-SAMS, EFMS, IRM and eCares systems	Improved integration and real-time reporting capability	Continued strengthening of electronic monitoring and reporting systems
Quarterly reporting and monitoring platforms	Improved tracking and oversight functionality	Quarterly performance review processes are maintained

The Department also continued relying on partnerships and collaborative arrangements to support implementation in areas where internal capacity and resources remained constrained. These partnerships continued to contribute to learner support programmes, infrastructure support, curriculum initiatives, and

school-level interventions. Although several service delivery improvements were implemented during the reporting period, the Department recognises that ongoing fiscal pressures and operational constraints continue affecting the pace at which improvements can be realised across all areas of the system.

2.3. Organisational environment

The organisational environment during the 2025/26 financial year remained under pressure due to ongoing fiscal constraints, employee compensation pressures and capacity limitations in several critical functional areas. The Department continued to operate within a constrained funding environment, which affected the filling of vacancies and the pace of organisational strengthening. As a result, several programmes and support functions continued operating with limited capacity during the reporting period.

The process of aligning the organisational structure with available funding remained a difficult but necessary exercise throughout the year under review. This required continued prioritisation of critical posts, review of funded and unfunded vacancies and ongoing reliance on acting arrangements in selected areas. Capacity pressures remained particularly evident within infrastructure-related functions, curriculum support services, financial management support, ICT support, monitoring and evaluation and specialised learner support services.

Despite these challenges, the Department continued functioning through established governance and management structures. Quarterly reviews, programme monitoring engagements and strategic management processes continued to be implemented through formal structures such as the EMT and SMT. District offices and programme managers remained central to maintaining operational functionality across the Province, particularly within geographically dispersed and rural communities where access to support services remains more difficult.

The Department also continued to place greater emphasis on organisational discipline and accountability during the reporting period. This included improving record management, strengthening evidence management practices, aligning planning and implementation, and strengthening internal control processes. Particular attention was also given to improving audit readiness and strengthening oversight over compliance-related matters. While progress was made during the reporting period, management recognises that continued effort will be required to strengthen institutional capacity and improve operational efficiency across all programmes

2.4. Key policy developments and legislative changes

The policy environment during the year under review remained relatively stable, although greater emphasis continued to be placed on implementing existing reforms and strategic priorities within the education sector. The Department continued to align its planning and implementation processes with the MTDP (2024–2029), the Re-tabled Strategic Plan (2025–2030), the approved APP, the Action Plan to 2029, and broader national and provincial education priorities.

One of the most significant developments affecting the sector was the implementation of the BELA Act. The gradual implementation of compulsory Grade R continues to have important implications for infrastructure planning, practitioner development, learner support, registration systems and future budget requirements.

During the reporting period, the Department continued to strengthen ECD registration processes, practitioner support, and planning for future Grade R expansion. Increased attention was also placed on improving data management and monitoring within the ECD sector. At a broader sector level, continued emphasis remained on foundational learning, inclusive education, teacher development, school safety, learner support and

strengthening institutional accountability. The Department also continued implementation planning for coding and robotics, Mother Tongue-Based Bilingual Education, and ICT integration within the schooling system. Although implementation remains gradual due to funding and infrastructure limitations, these areas continue to form part of the Department's broader modernisation and curriculum-strengthening agenda.

While the sector's strategic direction remains clear, implementation continues to be constrained by affordability, infrastructure pressures, and varying institutional capacity across the system. These realities continue influencing the pace at which certain reforms and interventions can be expanded across the province

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The assessment of institutional impacts and outcomes for the 2025/26 financial year is based on the approved Strategic Plan and APP applicable to the reporting period. The Department continued to monitor progress against the strategic outcomes identified within these planning frameworks, while also taking into account the broader operating environment within which education services were delivered during the year under review.

The reporting period reflected continued progress in several strategic priority areas. Improvements in learner performance were recorded, particularly in overall NSC results, while targeted curriculum support interventions continued across multiple phases and subjects. Continued focus on foundational literacy and numeracy, educator development and learner support programmes contributed positively towards overall system performance.

Progress was also recorded within the ECD sector. The Department continued to strengthen registration processes, practitioner support, and subsidy administration, while placing additional focus on preparations for the implementation of compulsory Grade R. Improvements in practitioners' qualification levels and the expansion of registered ECD programmes contributed positively to broader access and support within the sector.

Infrastructure delivery and maintenance interventions also continued during the reporting period through the EIG programme. While implementation remained affected by procurement processes, contractor performance, and broader constraints in the infrastructure sector, progress was nevertheless made on maintenance projects, sanitation upgrades, electrical improvements, fencing projects, and the provision of basic services at schools.

The Department continued to strengthen governance, monitoring, and accountability processes throughout the year. Increased emphasis was placed on improving quarterly performance reviews, strengthening evidence management, and aligning planning, implementation, and reporting processes. At the same time, the Department recognises that several structural and operational challenges continue to affect long-term performance and service delivery outcomes. Fiscal constraints, pressures on employee compensation, infrastructure backlogs, uneven institutional capacity, and socio-economic challenges within communities continued to influence implementation across programmes and districts.

Performance outcomes must therefore be understood within the context of these realities. While positive progress has been recorded in several areas, the Department acknowledges that sustained improvement requires continued strengthening of institutional capacity, improved resource availability, stronger partnerships and consistent implementation across the system.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

The Department continues to recognise that effective performance management remains central to improving accountability, strengthening governance and ensuring that policy commitments translate into measurable service delivery outcomes. Within an increasingly constrained fiscal environment, the importance of credible planning, realistic target setting and reliable reporting has become even more significant. The Department therefore continued to place emphasis during the 2025/26 financial year on strengthening the relationship between planning, budgeting, implementation, and performance reporting.

Institutional performance is monitored through a structured performance management framework aligned to the Department's Strategic Plan, APP and approved budget allocations. This approach allows performance to be assessed not only against planned targets, but also within the context of available resources, implementation capacity and broader operational realities affecting the education sector.

The Department's performance management processes remain guided by the Revised Framework for Strategic Plans and APPs issued by the DPME, as well as sector planning frameworks and TIDs issued by the Department of Basic Education. Performance reporting further remains aligned to broader national and provincial priorities, including:

- the Medium-Term Development Plan (2024–2029);
- Action Plan to 2029;
- the Multi-Year Education Improvement Plan;
- the Re-tabled Strategic Plan (2025–2030); and
- other sector policy and legislative frameworks.

During the year under review, additional emphasis was placed on improving the credibility and reliability of performance information. This included strengthening the indicator and target quality, improving verification methods, strengthening quarterly review processes, and aligning Technical Indicator Descriptions with reported achievements. The Department also continued strengthening internal verification and oversight processes to improve audit readiness and reduce inconsistencies in reporting. Programme managers were required to account for progress against approved targets and provide supporting evidence for reported achievements during quarterly review engagements.

Performance monitoring continued through both internal and external oversight mechanisms. Internally, quarterly programme reviews and management engagements were conducted to assess progress, identify implementation challenges and implement corrective actions where necessary. Externally, performance remained subject to oversight by Provincial Treasury, the Office of the Premier, the DPME, the DBE, the Legislature and other oversight structures.

The Department continued to improve the utilisation of administrative systems and sector reporting platforms to support monitoring and decision-making processes. Systems such as EMIS, SA-SAMS, EFMS, IRM and eCares continued to provide important data on learner performance, infrastructure delivery, programme implementation, and sector monitoring. In addition, the Department continued placing increased emphasis on accountability and consequence management. Underperforming areas were monitored more closely during the reporting period, while corrective measures and support interventions were implemented where required. Greater effort was also made to strengthen alignment among planning, budgeting, and implementation processes to improve the credibility and achievability of performance commitments.

Although progress has been made in strengthening institutional performance management, the Department recognises that continued improvement remains necessary, particularly regarding the consistency of

implementation, institutional capacity, and the long-term sustainability of service delivery interventions across all programmes.

4.1. PROGRAMME 1: ADMINISTRATION

4.1.1. Purpose

Programme 1 provides the overall strategic leadership, governance, and administrative support required for the Department's functioning. The programme is responsible for ensuring that the Department operates within the framework of applicable legislation, policy prescripts and financial governance requirements while supporting the implementation of education services across all districts and programmes. Although Programme 1 does not directly provide classroom-based teaching and learning, it remains the Department's institutional backbone. The effectiveness of curriculum delivery, infrastructure implementation, learner support services, examination administration, and school governance depends on the stability and reliability of the systems managed through this programme.

The programme therefore plays a central role in:

- financial management and accountability;
- strategic planning and performance monitoring;
- human resource administration and development;
- information and data management;
- governance and oversight support; and
- institutional coordination across the Department.

During the 2025/26 financial year, Programme 1 continued to operate within a constrained fiscal environment while also responding to increasing governance, reporting, and oversight requirements. The programme remained focused on maintaining operational stability, strengthening internal controls and supporting the broader education system through reliable administrative and governance systems.

4.1.2. Strategic Alignment

The operational environment in which Programme 1 operated during the year under review remained shaped by financial pressures, rising compliance requirements, and broader institutional challenges affecting the education sector.

The Department continued to operate within a constrained budget, with employee compensation accounting for the largest share of departmental expenditures. This reduced the flexibility available for operational spending and placed pressure on areas such as ICT support, monitoring activities, governance strengthening, administrative services and system improvements. At the same time, expectations regarding governance, accountability, and performance reporting continued to increase. Oversight requirements from Provincial Treasury, the Office of the Premier, DPME, DBE and the Legislature placed greater emphasis on the credibility of financial and performance information.

Within this context, Programme 1 was required to maintain a balance between:

- ensuring compliance with legislative and audit requirements;
- maintaining fiscal discipline within constrained budgets; and
- supporting service delivery programmes through stable administrative systems.

This balance remained difficult to sustain in some areas, particularly where vacancies, capacity constraints and system weaknesses persisted. Despite these pressures, the programme continued to provide the governance and institutional support necessary for the broader education system to function.

Programme 1 further remained strategically aligned to:

- the Medium-Term Development Plan (2024–2029);
- the Re-tabled Strategic Plan (2025–2030);
- the approved Annual Performance Plan;
- Action Plan to 2029;
- the Multi-Year Education Improvement Plan; and
- broader national and provincial governance priorities.

The programme continued contributing towards improved education outcomes primarily through strengthening governance systems, improving accountability, maintaining reliable administrative systems and supporting institutional sustainability across the Department

4.1.3. Sub-Programmes

The sub-programmes within Programme 1 collectively provide the governance, administrative, and institutional support required for the Department's functioning. These sub-programmes ensure that the Department can maintain financial management, strategic planning, information management, human resource administration, and oversight support across all programmes and districts.

During the 2025/26 financial year, the sub-programmes continued operating within a constrained fiscal environment. The emphasis, therefore, remained on maintaining operational stability, improving efficiency and strengthening internal controls rather than expanding activities or introducing significant new cost drivers.

Table 4.1-1: Sub-Programme Functional Overview

Sub-Programme	Description and Functional Contribution	Performance Commentary
1.1 Office of the MEC	The Office of the MEC continued to provide political and strategic oversight of the Department during the reporting period. The Office coordinated engagements with the Legislature, SCOPA, Portfolio Committees and other governance structures while also supporting intergovernmental coordination and stakeholder engagement processes.	Oversight and stakeholder engagements continued despite fiscal and operational pressures.
1.2 Corporate Services	Corporate Services remained responsible for finance, supply chain management, legal services, risk management, registry services and broader administrative support functions. Particular emphasis was placed on strengthening internal controls, improving audit readiness and implementing cost-containment measures during the reporting period.	Continued focus on PFMA compliance, expenditure control and audit improvement processes.
1.3 Education Management	The sub-programme remained responsible for strategic planning, governance support, performance monitoring and coordination of district support processes. Oversight of school administration systems, governance monitoring and reporting coordination also continued during the reporting period.	Quarterly reviews and monitoring processes were strengthened during the year under review.
1.4 Human Resource Development	Human Resource Development continued coordinating training and development initiatives within available funding limitations. Training interventions focused primarily on governance, financial management, compliance, monitoring and administrative support functions.	Capacity development initiatives implemented within constrained budgets.
1.5 Education Management Information Systems (EMIS)	EMIS remained responsible for managing education information systems and learner data reporting processes. SA-SAMS and EMIS continued to support learner statistics reporting, funding calculations, planning processes, and the monitoring of enrolment trends.	Continued strengthening of data verification and reporting processes.
1.6 Conditional Grants	The sub-programme continued to coordinate compliance, monitoring, and reporting related to conditional grant allocations received from the Department of Basic Education.	Conditional grant monitoring and compliance reporting were maintained throughout the reporting period.

4.1.4. Originally Approved 2025/26 APP and the Re-Tabling of Programme 1

The following table reflects performance against the originally approved 2025/26 APP prior to the re-tabling process undertaken during the financial year under review. In accordance with the National Treasury Annual Report Framework, departments are required to disclose performance against both the originally approved APP and the re-tabled APP where amendments to indicators, outputs, targets or programme alignments were approved during the reporting period.

Programme 1: Administration continued providing the overall governance, management, financial administration, strategic planning, institutional support and information management functions required to support the Department's broader service delivery mandate. The original APP for the programme was developed based on the operational assumptions, organisational structure and fiscal projections available at the beginning of the planning cycle. During implementation, however, the Department experienced several operational and fiscal developments that necessitated the re-tabling of portions of the APP to strengthen the credibility, alignment, and auditability of performance information. The re-tabling process was therefore undertaken to improve alignment between programme responsibilities, approved TIDs, sector reporting requirements and actual implementation conditions experienced during the year under review.

One of the significant developments during the reporting period was the school rationalisation and closure processes, which affected the number of operational schools reflected in the system. This impacted indicators linked to SA-SAMS utilisation and electronic connectivity at schools, as the original APP targets had been developed based on the number of schools operational at the time of planning. Although the number of operational schools changed during the reporting period, the Department continued to maintain functionality across all remaining schools within the Province.

The programme was also significantly affected by fiscal pressures and increasing employee expenditure during the financial year. Continued cost-containment measures and restrictions on appointments affected the filling of vacancies, particularly within the SMT and school principal positions. These operational pressures affected indicators related to representativity and appointments in the education sector. An additional amendment during the re-tabling process related to POI 103, which was originally reflected under Programme 1 in the approved APP. During the review process, it was determined that the indicator aligned more appropriately with the operational responsibilities and reporting environment of Programme 7: Examinations and Education Related Services. The indicator was therefore relocated during the re-tabling process to improve programme alignment, accountability and the credibility of reporting.

The original APP performance reflected above therefore provides important context regarding the Department's initial planning assumptions and operational environment at the beginning of the 2025/26 financial year, while the re-tabled APP reflects the adjustments required to respond to implementation realities and strengthen the credibility of performance reporting during the year under review.

Table 4.1-2(a): Programme 1 – Performance Against the Originally Approved 2025/26 Annual Performance Plan (Prior to Re-Tabling)

Outcome 2025/26	Output 2025/26	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
OUTCOME 9 To promote the values of the constitution through interalia language, sports, cultural activities, and to protect all stakeholders from various forms of prejudices and intolerances **OUTCOME 10: To improve and support access to basic education**	School administration and Management system implemented	**SOI 101**	**SOI 101:** Number of public schools that use the South African School Administration and Management System (SASAMS) or any alternative electronic solution to provide data	556	554	554	551	-3	Closure and rationalisation of schools during the financial year reduced the number of operational schools reporting through SA-SAMS.
	Effective school communication system implemented	**SOI 102**	**SOI 102:** Number of public schools that can be contacted electronically (email)	554	554	554	551	-3	Reduction in the number of operational schools following school closures and rationalisation processes.
	Optimal distribution of financial, physical and human resources across the system	**SOI 103**	**SOI 103:** Percentage of expenditure going towards non-personnel items	28.2%	24.4%	27%	0%	-27%	Indicator reported in the 4th quarter after the APP was re-tabled.
	Workforce representative of provincial demographics	**POI 101**	**POI 101:** Percentage of females at Senior Management level	N/A	N/A	30%	0%	-30%	Indicator reported in the 4th quarter after the APP was re-tabled.
	Workforce representative of provincial demographics	**POI 102**	**POI 102:** Percentage of women appointed as school principals at Public Ordinary and Special Schools	N/A	N/A	42%	0%	-42%	Indicator reported in the 4th quarter after the APP was re-tabled.
	Work force that is representative of the demographics of the Province	**POI 103**	**POI 103:** Number of Education Assistants and General School Assistants employed in public schools to support learning and teaching.	N/A	N/A	4 838	4 722	-116	Schools withdrawing from the project and attrition during implementation affected the final number of participants.

4.1.5. Re-tabled Output Indicators and System Performance Programme 1

During the 2025/26 financial year, the Department re-tabled portions of the APP to strengthen the credibility, realism, and alignment of selected indicators and annual targets in response to operational, fiscal, and institutional developments experienced during implementation. The re-tabling process was further informed by engagements with oversight structures, internal performance verification processes and the need to ensure improved alignment between planning assumptions and actual implementation conditions.

Within the programme, most indicators and outputs remained largely unchanged as it continued to fulfil its core governance, administration, and institutional support functions. The programme remained responsible for maintaining the administrative, financial management, planning, information management and governance systems required to support service delivery across the Department.

Certain adjustments were, however, required during the re-tabling process. The original targets for SOI 101 and SOI 102 were affected by school rationalisation and closure processes implemented during the reporting period, resulting in a reduction in the number of operational schools reflected in the system. Although the actual number of operational schools decreased, the Department continued to maintain functionality across all remaining schools within the Province. SOI 103 continued to be impacted by severe fiscal pressures, rising employee compensation expenditures, and limited growth in operational funding. These pressures reduced the proportion of available funding that could be directed towards non-personnel expenditure categories during the financial year.

The programme also faced pressure to fill critical vacancies due to cost-containment measures implemented across the public sector. This particularly affected POI 102, which relates to the appointment of women as school principals at Public Ordinary and Special Schools.

An additional amendment during the re-tabling process related to POI 103: Number of job opportunities created through the Basic Education Employment Initiative. In the originally approved APP, the indicator was reflected under the programme. During the review process, it was determined that the indicator aligned more appropriately with the functions and operational responsibilities of Programme 7: Examinations and Education Related Services. The indicator was therefore moved to Programme 7 during the re-tabling process to improve programme alignment, accountability and the credibility of performance reporting.

The re-tabling process, therefore, did not fundamentally alter the mandate of the programme, but rather strengthened the alignment between planning assumptions, programme responsibilities, operational realities and reporting requirements

The programme's performance indicators remained focused on governance functionality, administrative reliability, financial sustainability, and institutional representativity during the 2025/26 financial year. Although the programme reports on fewer indicators than service delivery programmes, these indicators remain important, as they indicate whether the Department’s governance and support systems remain functional and capable of sustaining broader education service delivery across the Province.

Table 4.1-3: Sub-Programme Functional Contribution

Indicator	Annual Target	Actual Achievement	% Achievement	Indicator Achieved
SOI 101: Number of public schools using SA-SAMS or alternative electronic solution	551	551	100.00%	YES
SOI 102: Number of public schools that can be contacted electronically	551	551	100.00%	YES
SOI 103: Percentage of expenditure going towards non-personnel items	27%	27%	100.00%	YES

Indicator	Annual Target	Actual Achievement	% Achievement	Indicator Achieved
SOI 104: Number of school community engagements on social cohesion and GBV	1	3	300.00%	YES
POI 101: Percentage of females at Senior Management level	30%	33%	111.10%	YES
POI 102: Percentage of women appointed as school principals	42%	39%	92.71%	NO

The programme performed strongly in relation to institutional administration systems and communication functionality during the reporting period. The Department maintained full operational implementation of SA-SAMS and electronic communication systems across all operational public schools within the Province. These systems continued playing a critical role in supporting:

- learner data management;
- institutional reporting;
- planning and budgeting processes;
- post provisioning;
- resource allocation; and
- monitoring and evaluation processes.

The Department also achieved the approved target for expenditure on non-personnel items, despite continued fiscal pressures and rising compensation-related expenditure during the financial year. Transformation and representativity within leadership structures continued receiving attention during the reporting period. The Department exceeded the approved target for the percentage of females at the Senior Management level, reflecting continued progress in strengthening the representation of women within senior leadership positions. SOI 104, relating to social cohesion and anti-GBV engagements within schools and communities, was achieved to a great extent during the reporting period.

The indicator for the appointment of women as school principals remained below target, mainly due to cost-containment measures and restrictions on new appointments implemented during the reporting period. The Department, however, continues to recognise the importance of strengthening social cohesion, learner support, and community engagement initiatives within schools and communities, and will continue reviewing implementation and reporting processes relating to this indicator going forward.

Table 4.1-4: Programme 1: Outcome, Outputs and Indicators with Achievements and Planned Targets

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	School administration and Management system implemented	**SOI 101**	**SOI 101:** 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	551	551	0	n/a
Improved Education outcomes and skills	Effective School Communication system implemented	**SOI 102**	**SOI 102:** Number of public schools that can be contacted electronically	554	554	551	551	0	n/a
Improved Education outcomes and skills	Optimal distribution of financial, physical and human resources across the system	**SOI 103**	**SOI 103:** Percentage of expenditure going towards non- personnel items	28.2%	24.4%	27%	27%	0	n/a
Improved Education outcomes and skills	Social Cohesion programmes implemented	**SOI 104**	**SOI 104:** Number of school community engagements to combat racism, sexism, hate speech, GBV and other forms of intolerance to address inter-generational violence and trauma across society	Not Tracked	Not Tracked	1	3	2	Additional engagement with other district municipalities and communities.
Improved Education outcomes and skills	Work force that is representative of the demographics of the Province	**POI 101**	**POI 101:** Percentage of females at Senior Management level	Not Tracked	Not Tracked	30%	33%	3%	Due to several female employees accepting acting senior management appointments
Improved Education outcomes and skills	Work force that is representative of the demographics of the Province	**POI 102**	**POI 102:** Percentage of women appointed as school principals at Public Ordinary and Special Schools	Not Tracked	Not Tracked	42%	39%	-3%	Moratorium on new appointments due to cost containment measures.

4.1.6. Key Challenges Affecting Performance

Programme 1 continued operating under difficult financial and operational conditions during the 2025/26 financial year. The programme remained responsible for maintaining the Department's governance, administration, and institutional support functions while also responding to increasing reporting, compliance, and oversight obligations.

One of the main challenges during the reporting period remained the continued pressure on the Department's budget. Rising employee compensation costs, together with limited growth in available funding, continued to affect operational expenditure and reduced the Department's ability to expand support functions and fill vacant posts within the required timeframes. Cost-containment measures implemented during the financial year also affected the appointment of personnel within critical positions. This had a direct impact on the filling of school principal posts and on the strengthening of School Management Teams at schools with vacancies. The restrictions on appointments contributed to the underachievement recorded for POI 102 regarding the appointment of women as school principals.

The programme also continued to experience operational pressures across several support functions due to increasing governance and reporting requirements from oversight bodies. Greater demands on audit readiness, quarterly reporting, evidence verification, and compliance monitoring required additional coordination and administrative support throughout the reporting period.

Although the Department continued maintaining functionality within SA-SAMS and related communication systems, infrastructure and ICT-related challenges remained evident in certain rural and remote areas. Connectivity limitations, ageing ICT infrastructure, and uneven institutional support capacity continued to affect some administrative processes at the school level.

Additional challenges experienced during the reporting period included:

- weaknesses in record and evidence management in certain areas;
- uneven compliance practices across programmes and districts;
- capacity limitations within some institutional support functions; and
- increasing administrative demands linked to oversight and reporting requirements.

Despite these challenges, Programme 1 continued to maintain the governance and administrative systems required for the broader education system to function. The programme continued to support all other programmes through institutional coordination, information management systems, governance support, and administrative oversight during the reporting period.

4.1.7. Linking Performance with Budget Allocation Programme 1

Programme 1 received a final appropriation of R 759 670 million during the 2025/26 financial year and recorded actual expenditure of R 753 664 million, resulting in an overall under-expenditure of R 6 006 million or 0.79% of the allocated budget. Despite operating within a constrained fiscal environment, the programme maintained a high expenditure rate of 99.21%, demonstrating sound financial management and effective utilisation of available resources to support governance, administration, and institutional support functions. The programme achieved five of its six performance indicators, resulting in an overall achievement rate of 83%, while the average achievement across all indicators exceeded 100% due to strong performance on social cohesion engagements and senior management representativity targets.

The largest portion of the programme budget remained concentrated in Corporate Services (R 433 656 million) and Education Management (R 262 589 million), reflecting the programme's responsibilities for financial management, governance support, planning, monitoring, information management, and institutional coordination. These sub-programmes played a critical role in maintaining administrative stability and supporting service delivery across the Department. Expenditure in these areas directly contributed to achieving key performance indicators for SA-SAMS functionality, electronic school connectivity, expenditure management, and governance systems. The achievement of 100% of the targets relating to school administration systems, electronic communication systems and non-personnel expenditure demonstrates the continued effectiveness of these support functions despite increasing operational pressures.

Table 4.1-5: Summary by sub-programme: Programme 1 - Administration

Programme 1: ADMINISTRATION	2025/26			2024/2025		
	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
Office of the MEC	18 036	18 036	-	24 414	24 414	-
Corporate Services	433 656	427 650	6 006	388 255	382 138	6 117
Education Management	262 589	262 589	-	317 712	317 712	-
Human Resource Development	22 657	22 657	-	27 144	27 144	-
EMIS	22 732	22 732	-	11 989	11 989	-
Total	**759 670**	**753 664**	**6 006**	**769 514**	**763 397**	**6 117**

Table 4.1-6: Summary of economic classification: Programme 1 - Administration

Economic Classification	2025/26			2024/2025		
	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
Current payments	**705 890**	**705 890**	**-**	**711 286**	**711 286**	**-**
Compensation of employees	560 667	560 667	-	536 575	536 575	-
Goods and services	144 768	144 768	-	174 678	174 678	-
Interest and rent on land	455	455	-	33	33	-
Transfers and subsidies	**9 669**	**9 669**	**-**	**14 866**	**14 866**	**-**
Payments for capital assets	**44 111**	**38 105**	**6 006**	**43 362**	**37 245**	**6 117**
Payment for financial assets	**-**	**-**	**-**	**-**	**-**	**-**
Total	**759 670**	**753 664**	**6 006**	**769 514**	**763 397**	**6 117**

Expenditure by economic classification further reflects the programme's administrative nature. Compensation of Employees accounted for R 560,7 million or 74.4% of total programme expenditure, highlighting the labour-intensive nature of governance and support services. Goods and Services expenditure amounted to R 144,8 million and supported operational activities, monitoring processes, information systems, governance functions

and administrative services. The under-expenditure recorded under Payments for Capital Assets (R 6,6 million) did not materially affect programme performance. While overall performance remained strong, the indicator's underachievement in appointing women as school principals was primarily attributable to appointment restrictions and cost-containment measures rather than to budget inadequacies within the programme itself. Overall, the expenditure pattern indicates that available resources were effectively utilised to sustain institutional functionality, strengthen governance systems, and support the Department's broader education service delivery mandate.

4.1.8. Updated Key Risks

Programme 1 continued to fulfil its strategic role as the Department's governance, administration and institutional support hub during the 2025/26 financial year. Despite operating within a constrained fiscal environment characterised by increasing compliance requirements, rising compensation costs and growing oversight demands, the programme maintained stable governance systems, achieved strong overall performance and ensured the continued functionality of key administrative and information management systems. Achieving five out of six performance indicators, together with an expenditure rate of over 99%, demonstrates the programme’s ability to effectively support service delivery across all departmental programmes and districts.

Notwithstanding these achievements, several risks continue to require active management. The most significant risks remain the constrained fiscal environment and the growing share of departmental resources allocated to employee compensation, which limit operational flexibility and the ability to fill critical vacancies. Continued cost-containment measures may negatively affect succession planning, leadership representativity and institutional capacity within key support functions. Additional risks include increasing governance and reporting requirements, weaknesses in record and evidence management, capacity constraints within specialised administrative functions, vulnerabilities in cybersecurity and ICT infrastructure, and connectivity challenges affecting remote schools. The Department will continue strengthening internal controls, risk management processes, information management systems, audit-readiness initiatives, and institutional capacity-building interventions to mitigate these risks and ensure the continued effectiveness and sustainability of governance and administrative support services.

4.2. PROGRAMME 2: PUBLIC ORDINARY SCHOOL EDUCATION

4.2.1. Purpose

Programme 2 remains the Department's core service delivery programme and is responsible for providing public ordinary schooling from Grade 1 to Grade 12 across the Province. The programme gives effect to the constitutional right to basic education by implementing curriculum delivery, learner support, teacher development, inclusive education, and school functionality interventions in public ordinary schools.

The programme continued focusing on improving learner performance and strengthening foundational learning outcomes during the 2025/26 financial year. Particular emphasis remained on literacy, numeracy, MST, curriculum coverage and learner retention, recognising that these areas remain central to long-term improvements in education outcomes and skills development within the Province. Programme 2 continued to support equitable access to education through learner transport, hostel bursaries, school nutrition, school funding, and interventions for sanitary dignity. These interventions remained critical in the Northern Cape context, where long travel distances, poverty, and socio-economic pressures continue to affect learner attendance, participation, and retention.

The programme also continued supporting inclusive education in public ordinary schools through the enrolment and support of learners with disabilities, curriculum differentiation, and the strengthening of school-level support structures. Social cohesion and nation-building initiatives further formed part of the broader programme mandate through constitutional education programmes, school sport, choral music and the promotion of previously marginalised official South African languages.

Teacher development remained a significant focus area throughout the reporting period. The Department continued to implement various curriculum support and teacher capacitation initiatives aimed at strengthening content knowledge, methodology, and assessment practices across phases and subjects. These interventions were aligned to the broader objectives of the MYEIP, curriculum recovery efforts and learner performance improvement strategies.

Within prevailing fiscal constraints, the programme continued to prioritise interventions that directly support teaching and learning, learner access, and school functionality. The Department remained conscious that sustained improvements in learner performance require long-term system strengthening, stable curriculum implementation, capable teachers, and effective school management structures, rather than short-term interventions alone.

4.2.2. Strategic Alignment

Programme 2 continued contributing directly to the achievement of the MTDP, NDP, the Action Plan to 2029 and the Department's Strategic Plan during the 2025/26 financial year. The programme remained central to achieving improved education outcomes and skills development within the Province. The programme's strategic focus areas during the reporting period included:

- strengthening foundational literacy and numeracy;
- improving learner performance across phases;
- increasing participation in Mathematics, Science and Technology subjects;
- strengthening curriculum delivery and teacher support;
- improving learner retention and attendance;
- expanding inclusive education support; and
- strengthening social cohesion and nation-building initiatives.

Programme 2 continued to operationalise several key priorities contained in the MYEIP, with a strong focus on improving learner outcomes and strengthening curriculum delivery. Key interventions focused on enhancing Early Grade Reading and Mathematics, supporting curriculum recovery and coverage, and providing ongoing teacher development and support. The programme also intensified school monitoring and accountability measures, implemented targeted learner support interventions, and advanced system-wide performance improvement initiatives to raise educational quality and efficiency across the province.

In addition, Programme 2 ensured that its interventions remained aligned with broader sector priorities and national education objectives. Particular attention was given to improving learner retention and throughput, promoting gender equity, and advancing digital learning and curriculum modernisation. The programme further strengthened inclusive education practices to ensure equitable access to learning opportunities for all learners, while supporting the creation of safe and supportive learning environments that foster learner wellbeing, participation, and academic success.

4.2.3. Sub-Programmes

The sub-programmes within Programme 2 collectively support curriculum delivery, learner support, teacher development and school functionality across public ordinary schools within the province. During the 2025/26 financial year, the emphasis across all sub-programmes remained on strengthening teaching and learning, improving learner performance and sustaining equitable access to education despite prevailing fiscal and operational pressures.

Table 4.2-1: Sub-Programme Functional Overview

Sub-Programme	Description and Functional Contribution	Performance Commentary
2.1 Public Primary Schools	The sub-programme continued to support teaching and learning in Grades 1–7. Focus areas included literacy and numeracy improvement, foundational learning, curriculum monitoring, learner support and teacher development.	Strong focus remained on foundational literacy and numeracy interventions, including EGRA monitoring and teacher development programmes.
2.2 Public Secondary Schools	The sub-programme continued to support curriculum delivery within Grades 8–12, with emphasis on Mathematics, Science, Languages, technical subjects, and learner performance improvement.	Curriculum support and teacher development interventions exceeded planned targets in several subject areas.
2.3 Human Resource Development	Human Resource Development coordinated teacher development and school management support initiatives. Interventions focused on curriculum implementation, assessment practices and instructional support.	Teacher training targets in several curriculum areas exceeded planned targets during the reporting period.
2.4 School Sport, Culture and Media Services	The sub-programme continued to support school sport, choral music, constitutional education, and learner participation initiatives aimed at strengthening social cohesion and holistic learner development.	Targets for school sport, choral music, and civic education participation were achieved.
2.5 Conditional Grants	The sub-programme coordinated the implementation of the National School Nutrition Programme and Mathematics, Science and Technology Grant interventions.	NSNP learner support exceeded planned targets due to increased learner participation and enrolment figures.

4.2.4. Originally Approved 2025/26 APP and the Re-Tabling of Programme 2

The following table reflects performance against the originally approved 2025/26 Annual Performance Plan prior to the re-tabled APP during the financial year under review. In line with the National Treasury Annual Report Framework, the Department is required to disclose performance against both the originally approved APP and the subsequently re-tabled APP where material amendments to indicators, outputs or programme alignments were approved during the reporting period.

Programme 2 remained the Department's largest and most resource-intensive programme and continued to carry the core responsibility for curriculum delivery, learner support, teacher development, and the overall management of Public Ordinary Schools across the Province. The original APP was developed based on the information, funding assumptions, operational environment and implementation projections available at the time of planning.

During implementation, however, several operational, fiscal and programme-related developments emerged which necessitated the re-tabling of portions of the APP. These changes were required to improve the credibility, alignment and auditability of the Department's performance information and to ensure that indicators and targets remained aligned to actual implementation conditions and sector reporting requirements. One of the key reasons for the re-tabling process within Programme 2 is the alignment of indicators to the appropriate sector outcomes and programme responsibilities. Certain indicators originally reflected as Provincial Output Indicators were subsequently aligned to revised sector reporting requirements and standardised indicator structures. This particularly affected indicators relating to social cohesion, school safety, language implementation and learner support interventions.

The Department also experienced significant implementation variances during the year, particularly in relation to teacher development and curriculum support interventions. Participation in teacher training programmes substantially exceeded original projections, especially within reading methodology, Mathematics, numeracy and language training initiatives. The increased participation levels were largely driven by intensified curriculum support interventions, curriculum recovery initiatives and higher-than-anticipated educator demand for training opportunities across districts. At the same time, some planned targets became affected by fiscal and operational pressures experienced during implementation. Procurement delays affected the sanitary towel programme, while cost-containment measures and restrictions on appointments impacted the planned training of newly appointed SMT members. Learner support indicators linked to hostels were similarly affected by the continued non-operational status of certain hostel facilities within the John Taolo Gaetsewe District.

The re-tabling process further sought to improve alignment between approved targets, verified source data and actual implementation responsibilities. Greater emphasis was placed on ensuring that indicators remained measurable, verifiable and aligned to approved TIDs and sector reporting frameworks. Although the re-tabling process resulted in amendments to selected indicators and programme alignments, the original APP performance reflected above remains important in demonstrating the Department's initial planning assumptions and implementation environment at the commencement of the 2025/26 financial year. The information further illustrates how operational realities, fiscal constraints and implementation developments influenced performance reporting during the year under review.

Table 4.2-2(a): Programme 2 – Performance Against the Originally Approved 2025/26 Annual Performance Plan (Prior to Re-Tabling)

Outcome 2025/26	Output 2025/26	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Outcome 2: 10-year-old learners enrolled in public funded schools read for meaning	Multimedia resources provided to school and learners	**SOI 201**	**SOI 201:** Number of schools provided with multimedia resources	13	5	10	0	-10	Indicator reported in the 4th quarter after the APP was re-tabled.
Outcome 10: To improve and support access to basic education	Learners in no fee public ordinary schools in line with the National Norms and Standards for school funding	**SOI 202**	**SOI 202:** Number of learners in no fee public ordinary schools that benefit in line with the National Norms and Standards for School Funding	195 275	196 107	197 228	0	-197 228	Indicator reported in the 4th quarter after the APP was re-tabled.
Outcome 10: To improve and support access to basic education	Learners in schools that are funded at a minimum level	**SOI 203**	**SOI 203:** Percentage of learners in schools that are funded at a minimum level	29.8%	29.8%	0%	0%	0	All funded schools were allocated funding below the National Table of Targets for the 2025/2026 financial year due to budgetary constraints.
Outcome 8 Improved literacy skills across all phases of schooling	Capacitated foundation phase teachers on reading methodology	**SOI 204**	**SOI 204:** Number of Foundation Phase Teachers trained in reading methodology	800	1 825	300	0	-300	Indicator reported in the 4th quarter after the APP was re-tabled.
Outcome 7: Improved numeracy skills across all phases of schooling	Capacitated Foundation Phase teachers in numeracy content and methodology	**SOI 205:**	**SOI 205:** Number of foundation phase teachers trained in numeracy content and methodology	969	1 825	800	0	-800	Indicator reported in the 4th quarter after the APP was re-tabled.

Outcome 2025/26	Output 2025/26	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Outcome 7: Improved numeracy skills across all phases of schooling	Capacitated teachers in Mathematics and methodology	**SOI 206:**	**SOI 206:** Number of teachers trained in mathematics content and methodology	1 371	1 800	3000	0	-300	Indicator reported in the 4th quarter after the APP was re-tabled.
Outcome 8 Improved literacy skills across all phases of schooling	Capacitated teachers in language content and methodology	**SOI 207:**	**SOI 207:** Number of teachers trained in language content and methodology	2 375	2 900	200	0	-200	Indicator reported in the 4th quarter after the APP was re-tabled.
Outcome 8 Improved literacy skills across all phases of schooling	Capacitated foundation phase teachers on reading methodology	**POI 201:**	**POI 201:** Number of primary schools monitored for implementation of EGRA	22	100	30	0	-30	Indicator reported in the 4th quarter after the APP was re-tabled.
Outcome 10: To improve and support access to basic education	Improve learner attendance	**POI 202:**	**POI 202:** Number of schools provided with sanitary towels	327	360	360	0	-360	Indicator reported in the 4th quarter after the APP was re-tabled.
Outcome 10: To improve and support access to basic education	Improve learner attendance	**POI 203:**	**POI 203:** Number of learners in public ordinary schools benefiting from the Learner Transport programme	n/a	n/a	27 532	28 762	1 230	It is National Policy that all qualifying learners must be transported.
Outcome 10: To improve and support access to basic education	Improve learner attendance	**POI 204:**	**POI 204:** Number of learners in public special schools benefiting from the Learner Transport Programme	n/a	n/a	354	366	12	An increased number of learner transport applications have been received for the 2025 academic year

Outcome 2025/26	Output 2025/26	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Outcome 10: To improve and support access to basic education	Improve learner attendance	**POI 205:**	**POI 205:** Number of qualifying learners in public ordinary school hostels receiving hostel bursaries/allowance	n/a	n/a	4 028	0	-4 028	This indicator was not reported in the 1st quarter before the APP re-table.
Outcome 10: To improve and support access to basic education	Capacitated school management teams (SMT)	**POI 206:**	**POI 206:** Number of newly appointed public school management team (SMT) members trained to strengthen and promote functional schools	n/a	n/a	61	0	-61	Due to cost-containment measures, no new SMT members were appointed.
Outcome 10: To improve and support access to basic education	Improve learner attendance	**POI 207:**	**POI 207:** Number of learners benefiting from the National School Nutrition Programme	n/a	n/a	270 000	191 118	-78 882	Fewer learners benefited during the 2025 academic year than anticipated.
OUTCOME 9 To promote the values of the constitution through inter alia language, sports, cultural activities, and to protect all stakeholders from various forms of prejudices and intolerances	Improve social cohesion	**POI 208:**	**POI 208:** Number of schools participating in the Constitutional and Civic Education programmes	n/a	n/a	50	29	-21	This is the actual performance as of the end of the 2nd quarter.
OUTCOME 9 To promote the values of the constitution through inter alia language, sports, cultural activities, and to protect all stakeholders from various forms of prejudices and intolerances	Improve social cohesion	**POI 209:**	**POI 209:** Number of school community engagements to combat racism, sexism, hate speech, GBV and other forms of intolerance to address inter-generational violence and trauma across society	n/a	n/a	1	0	-1	Planned engagements were not implemented at the anticipated level during the reporting period, and verification of qualifying engagements remained incomplete.

Outcome 2025/26	Output 2025/26	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
OUTCOME 9 To promote the values of the constitution through inter alia language, sports, cultural activities, and to protect all stakeholders from various forms of prejudices and intolerances	Improve social cohesion	**POI 210:**	**POI 210**: Number of public ordinary schools that offer a previously marginalized official South African Language	n/a	n/a	10	6	-4	Some schools opted out of the IIAL programme.

4.2.5. Re-tabled Output Indicators and System Performance

The following table reflects the original performance framework for the programme as contained in the initially approved 2025/26 APP prior to the re-tabling process undertaken during the financial year under review. In accordance with the National Treasury Annual Report Framework, the Department is required to disclose performance against both the originally approved APP and the subsequently re-tabled APP where material amendments to indicators, programme structures or reporting arrangements occurred during implementation.

The originally approved APP reflected a broader set of indicators and a different programme alignment structure than the re-tabled APP. At the time of approval, the programme incorporated several indicators relating to curriculum support, learner support, social cohesion, language implementation and school community interventions, which were later revised, moved or standardised during the re-tabling process.

During the implementation of the 2025/26 APP, the Department identified the need to strengthen alignment among indicators, programme responsibilities, TIDs, and sector reporting requirements. This became particularly necessary following engagements with oversight structures, internal performance verification processes and ongoing alignment to revised sector planning frameworks. One of the significant changes during the re-tabling process was the restructuring and relocation of several indicators within the programme. Indicators relating to social cohesion, Constitutional and Civic Education, school community engagements and previously marginalised official South African Languages were originally reflected as Provincial Output Indicators under the programme in the approved APP. During the re-tabling process, several of these indicators were revised, renumbered or aligned differently to improve consistency with national sector indicator structures and approved TIDs.

The re-tabling process was also influenced by implementation realities experienced during the reporting period. Teacher development interventions significantly exceeded original projections, particularly in Mathematics, numeracy, reading methodology and language methodology training programmes. The Department experienced substantially higher educator participation levels than originally anticipated due to intensified curriculum recovery interventions, increased district support activities and greater demand for teacher development programmes across schools. At the same time, several learner support indicators were affected by operational and fiscal constraints experienced during implementation. Delays in procurement processes affected the sanitary towel programme, while cost-containment measures impacted the appointment and subsequent training of newly appointed SMT members. The hostel bursary indicator was similarly affected by the continued non-operational status of two hostel facilities within the John Taolo Gaetsewe District.

The Department also experienced increased demand for learner support programmes, such as learner transport and the NSNP. These increases were largely driven by qualifying learner numbers exceeding initial projections and by the Department's obligation to continue supporting all qualifying learners in line with applicable policies and programme requirements.

The originally approved APP also reflected certain indicator structures that were later streamlined through the re-tabling process to improve auditability, alignment and consistency within the Department's broader performance management framework. This included refining indicator wording, outputs, and programme alignment to ensure that reporting responsibilities remained clearly linked to the responsible programme and operational environment. The original APP performance reflected below therefore provides important context regarding the Department's initial planning assumptions and operational environment at the beginning of the 2025/26 financial year. The re-tabling process subsequently allowed the Department to strengthen the

credibility, measurability and alignment of the programme's performance reporting in response to implementation developments and sector reporting requirements experienced during the year under review.

The programme remained the Department's largest service delivery programme and continued accounting for the majority of learner-focused interventions implemented across the Province. The programme therefore remained central to improving learner outcomes, strengthening foundational learning and supporting access to quality education within public ordinary schools.

During the reporting period, the programme recorded strong overall performance across most indicators. Of the twenty indicators reported under Programme 2, thirteen achieved or exceeded the planned annual targets. The programme further recorded an overall average achievement of approximately 176% against planned targets, mainly due to significantly higher-than-anticipated participation in teacher development and curriculum support interventions.

Table 4.2-3: Indicators Performance: Programme 2

Indicator Number	Output Indicator	Retabled APP 2025/26 Targets 2025/26	Actual Achievement 2025/26	Percentage Achievement 2025/26	Indicator Achieved
SOI 201	**SOI 201:** Number of schools provided with multimedia resources	10	10	100.00%	YES
SOI 202	**SOI 202:** Number of learners in no-fee public ordinary schools that benefit in line with the National Norms and Standards for School Funding	197 228	196 585	99.67%	NO
SOI 203	**SOI 203:** Percentage of learners in schools that are funded at a minimum level	0%	0%	100.00%	YES
SOI 204	**SOI 204:** Number of foundation phase teachers trained in reading methodology	300	1 393	464.67%	YES
SOI 205	**SOI 205:** Number of Foundation Phase teachers trained in numeracy content and methodology	800	1 222	152.75%	YES
SOI 206	**SOI 206:** Number of teachers trained in Mathematics content and methodology	300	1 197	399.00%	YES
SOI 207	**SOI 207:** Number of teachers trained in language content and methodology	200	2 098	1049.00%	YES
SOI 208	**SOI 208:** Number of learners with disabilities enrolled in public ordinary schools	1 653	1 619	97.94%	NO
SOI 209	**SOI 209:** Number of public ordinary schools that offer a previously marginalised official South African Language	10	5	50.00%	NO
SOI 210	**SOI 210:** Percentage of female learners accessing technical subjects in public ordinary schools	48%	53%	110.42%	YES

Indicator Number	Output Indicator	Retabled APP 2025/26 Targets 2025/26	Actual Achievement 2025/26	Percentage Achievement 2025/26	Indicator Achieved
POI 201	**POI 201:** Number of primary schools monitored for implementation of EGRA	-30	30	100.00%	YES
POI 202	**POI 202:** Number of schools provided with sanitary towels	360	252	70.00%	NO
POI 203	**POI 203:** Number of learners in public ordinary schools benefiting from the Learner Transport programme	27 532	28 838	104.74%	YES
POI 204	**POI 204:** Number of learners in public special schools benefiting from the Learner Transport Programme	354	368	103.95%	YES
POI 205	**POI 205:** Number of qualifying learners in public ordinary school hostels receiving hostel bursaries/allowance	4 028	3 385	84.04%	NO
POI 206	**POI 206:** Number of newly appointed public management team (SMT) members trained to strengthen and promote functional schools	61	0	0.00%	NO
POI 207	**POI 207:** Number of learners benefiting from the National School Nutrition Programme	270 000	270 505	100.19%	YES
POI 208	**POI 208:** Number of schools participating in the Constitutional and Civic Education programmes	50	50	100.00%	YES
POI 209	**POI 209:** Number of schools participating in schools Choral Music	87	80	91.95%	NO
POI 210	**POI 210:** Number of learners competing at the national school sport championship	198	261	131.82%	YES

The programme recorded a strong overall performance during the 2025/26 financial year, achieving 13 of its 20 performance indicators (65%). Significant achievements were recorded in curriculum delivery, teacher development, learner support, and school enrichment programmes. The programme successfully met its targets for providing multimedia resources to schools, monitoring the implementation of the EGRA, supporting learners through the NSNP, and promoting Constitutional and Civic Education in schools. Furthermore, the programme exceeded targets for learner transport in both ordinary and special schools, demonstrating its commitment to improving access to education.

Exceptional performance was achieved in teacher development and curriculum support initiatives. The number of Foundation Phase teachers trained in reading methodology exceeded the target by 1 094, while training in numeracy content and methodology exceeded the target by 422. Similarly, Mathematics and Language teacher development programmes significantly exceeded their planned targets, achieving 399% and 1 049% of their targets, respectively. These achievements reflect the department's continued investment in strengthening teaching capacity and improving learner outcomes in key curriculum areas. The programme also exceeded its

target for female learner participation in technical subjects, indicating progress towards gender equity in education.

Despite these positive achievements, several indicators were not fully achieved. The number of learners benefiting in line with the National Norms and Standards for School Funding fell marginally short of the target by 643 learners. Enrolment of learners with disabilities in public ordinary schools reached 97.94% of the target, while only six schools offered a previously marginalised official South African language, against a target of ten. Challenges were also experienced in the provision of sanitary towels to schools, participation in school choral music programmes, and the provision of hostel bursaries or allowances to qualifying learners.

The most significant underachievement was recorded for the training of newly appointed SMT members, where no training was conducted against a target of 61 participants. This matter will require focused attention in the coming financial year to strengthen school leadership and management capacity. So, the programme demonstrated strong performance, particularly in areas directly linked to curriculum improvement, teacher development, learner support, and equitable access to educational opportunities, as illustrated in the table below.

Table 4.2-4: Programme 2: Outcome, Outputs and Indicators Achievements and Planned Targets

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	Multimedia resources provided to schools and learners	**SOI 201**	**SOI 201:** Number of schools provided with multimedia resources	13	10	10	10	0	n/a
Improved Education outcomes and skills	Learners in no fee public ordinary schools in line with the National Norms and Standards for school funding	**SOI 202**	**SOI 202:** Number of learners in no-fee public ordinary schools that benefit in line with the National Norms and Standards for School Funding	195 275	195 633	197 228	196 585	-643	Fewer learners were enrolled in no-fee schools than the anticipated target for the 2025/2026 financial year.
Improved Education outcomes and skills	Learners in schools that are adequately funded at the minimum level	**SOI 203**	**SOI 203:** Percentage of learners in schools that are funded at a minimum level	100% (279 445 /279 445	0	0%	0%	0	n/a
Improved Education outcomes and skills	Capacitated foundation phase teachers on reading methodology	**SOI 204**	**SOI 204:** Number of foundation phase teachers trained in reading methodology	1 547	1 650	300	1 393	1 093	The NCDOE, in collaboration with the National Education Collaboration Trust (NECT), developed the Multi-Year Education Improvement Plan (MYEIP) 2035, which focuses on improved outcomes across all grades. All efforts were aligned to the plan to ensure that more teachers are supported to have an overall impact on performance. Furthermore, NECT also introduced Mathematics support programmes as
Improved Education outcomes and skills	Capacitated Foundation Phase teachers in numeracy content and methodology	**SOI 205**	**SOI 205:** Number of Foundation Phase teachers trained in numeracy content and methodology	969	989	800	1 222	422	

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	Capacitated teachers in Mathematics and methodology	**SOI 206**	**SOI 206:** Number of teachers trained in Mathematics content and methodology	1 371	1 106	300	1 197	897	part of DBE initiatives to support foundational learning. This includes: • Mother Tongue-based Bilingual Education (MTbBE) for Mathematics. • Reading and Mathematics Improvement Plan. • Mathematics Improvement Plan (MIP) in the Foundation Phase. • Early Grade Reading Programme 2 in the Foundation Phase. The SOI targets for both Mathematics and Languages were based on our available financial resources. All the activities unfolded in clusters and came with minimal to no additional funding from the department.
Improved Education outcomes and skills	Capacitated teachers in language and methodology	**SOI 207**	**SOI 207:** Number of teachers trained in language content and methodology	2 375	1 713	200	2 098	1 898	
Improved Education outcomes and skills	Learners with disabilities enrolled in public ordinary schools	**SOI 208**	**SOI 208:** Number of learners with disabilities enrolled in public ordinary schools	n/a	n/a	1 653	1 619	-34	The actual enrolment of learners with disabilities in public ordinary schools was lower than projected at the time targets were set. While learner placement continued throughout the year, the final verified enrolment data reflected fewer qualifying learners than anticipated. Factors contributing to the variance included learner migration between school types, transfers to special schools where appropriate support was available, and lower-than-anticipated new enrolments during the academic year.
Improved Education outcomes and skills	Incremental Introduction of African Languages	**SOI 209**	**SOI 209:** Number of public ordinary schools that offer a previously marginalised official South African Language	n/a	n/a	10	5	-5	Some schools opted out of the IIAL programme.

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	Females accessing technical subjects	**SOI 210**	**SOI 210:** Percentage of female learners accessing technical subjects in public ordinary schools	n/a	n/a	48%	53%	5%	The increase in the overall number of girl learners accessing technical subjects was due to the ongoing advocacy campaign (career talks and subject choice) undertaken by the Department to address the current, heavily skewed academic stream reality in the basic education sector. The campaign aims to increase the number of learners taking technical subjects, with a greater focus on female learners.
Improved Education outcomes and skills	Capacitated foundation phase teachers on reading methodology	**POI 201**	**POI 201:** Number of primary schools monitored for implementation of EGRA	n/a	n/a	30	30	0	n/a
Improved Education outcomes and skills	Improve learner attendance	**POI 202**	**POI 202:** Number of schools provided with sanitary towels	327	245	360	252	-108	Late delivery of sanitary towels from district offices to schools.
Improved Education outcomes and skills	Improve learner attendance	**POI 203**	**POI 203:** Number of learners in public ordinary schools benefiting from the Learner Transport programme	n/a	n/a	27 532	28 838	1 306	An increased number of learner transport applications were received during the 2025 academic year. More learners qualified and applied for learner transport programme than anticipated.
Improved Education outcomes and skills	Improve learner attendance	**POI 204**	**POI 204:** Number of learners in public special schools benefiting from the Learner Transport Programme	n/a	n/a	354	368	14	An increased number of learner transport applications have been received for the 2025 academic year
Improved Education outcomes and skills	Improve learner attendance	**POI 205**	**POI 205:** Number of qualifying learners in public ordinary school hostels receiving hostel bursaries/allowance	n/a	n/a	4 028	3 385	-643	Two new hostels in JTG are still non-functional.

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	Capacitated school management teams (SMT)	**POI 206**	**POI 206:** Number of newly appointed public management team (SMT) members trained to strengthen and promote functional schools	n/a	n/a	61	0	-61	Due to cost-containment measures, no new SMT members were appointed.
Improved Education outcomes and skills	Improve learner attendance	**POI 207**	**POI 207:** Number of learners benefiting from the National School Nutrition Programme	n/a	n/a	270 000	270 505	505	More learners were enrolled during the 2025 academic year than anticipated
Social cohesion and nation-building	Improve social cohesion Improve social cohesion	**POI 208**	**POI 208:** Number of schools participating in the Constitutional and Civic Education programmes	n/a	n/a	50	50	0	n/a
Social cohesion and nation-building	Improve social cohesion	**POI 209**	**POI 209:** Number of schools participating in schools Choral Music	n/a	n/a	87	80	-7	Although 87 schools were initially targeted, a number of schools were unable to participate due to competing academic commitments, learner availability constraints and logistical challenges associated with travel and participation in programme activities. Consequently, only 80 schools ultimately participated in the programme.
Social cohesion and nation-building	Improve social cohesion	**POI 210**	**POI 210:** Number of learners competing at the national school sport championship	n/a	n/a	198	261	63	More learners participated in national sporting championships than anticipated.

4.2.6. Key Challenges Affecting Performance

Although the programme recorded a strong overall performance during the 2025/26 financial year, several operational and implementation challenges affected the achievement of certain planned targets. The constrained fiscal environment remained one of the most significant factors affecting programme implementation. Budgetary pressures, rising operational costs and cost-containment measures limited the Department's ability to expand certain learner support programmes and implement all planned interventions at the desired scale. These constraints contributed to underachievement in selected indicators, particularly those requiring additional operational resources and support.

The implementation of the Sanitary Dignity Programme was affected by procurement and distribution challenges during the reporting period. Delays in the appointment of service providers and logistical constraints in distributing sanitary products to schools resulted in only 252 schools benefiting from the programme, against the planned target of 360. Similar operational challenges affected the implementation of certain school enrichment programmes, including school choral music activities, resulting in participation levels falling below the annual target.

Hostel support interventions also experienced implementation challenges during the year under review. The continued non-operational status of two newly completed hostels in the John Taolo Gaetsewe District reduced accommodation capacity and affected the number of qualifying learners eligible for hostel bursaries and allowances. Consequently, the programme achieved 84.04% of the planned target for hostel support beneficiaries.

The programme also faced challenges in training newly appointed SMT members. Due to the limited number of new SMT appointments made during the reporting period, largely as a result of vacancy management measures and organisational constraints, no SMT members were available for the planned induction and training programme. As a result, the annual SMT training target was not met.

Challenges were also experienced in advancing inclusive education and language diversification initiatives. The enrolment of learners with disabilities in public ordinary schools remained slightly below the planned target, while fewer schools than anticipated introduced previously marginalised official South African languages. These challenges were influenced by resource limitations, teacher availability, curriculum readiness requirements and varying levels of demand across schools. Broader socio-economic conditions within many communities continued to affect learner participation and access to educational opportunities. Factors such as poverty, learner mobility, long travel distances, varying levels of parental support, and rural settlement patterns continued to influence learner retention, attendance, and access to support programmes in some areas of the province.

Despite these challenges, the programme maintained a strong focus on improving teaching and learning outcomes. Curriculum support, teacher development, learner transport, school nutrition, learner welfare, and school monitoring interventions remained priority areas throughout the reporting period and contributed significantly to the programme's overall positive performance.

4.2.7. Linking Performance with Budget Allocation Programme 2

Programme 2 remained the Department’s largest and most resource-intensive programme during the 2025/26 financial year, accounting for approximately 81% of the Department’s total expenditure. The programme received a final appropriation of R 6 583 billion and recorded actual expenditure of R 6 825 billion, resulting in

an over-expenditure of R 242 254 million or 3.68% against the final budget allocation. The over-expenditure was primarily driven by continued pressures on Compensation of Employees, increased learner support obligations and higher-than-anticipated demand for core education services. Despite these financial pressures, the programme delivered strong performance, achieving 13 of its 20 performance indicators (65%) and recording an average achievement rate of approximately 176%, largely due to exceptional performance in teacher development and curriculum support interventions.

The largest share of expenditure was incurred within the Public Primary Schools and Public Secondary Schools sub-programmes, which together accounted for over 94% of total programme expenditure. These sub-programmes supported the delivery of curriculum, educator provisioning, learner support and school functionality services across public ordinary schools throughout the Province. The expenditure contributed directly to achieving key programme outputs, including the provision of multimedia resources, learner transport services, school nutrition support, curriculum monitoring, learner welfare interventions, and extensive teacher development programmes. Significant investment in teacher development yielded strong performance outcomes, with training targets for reading methodology, numeracy, mathematics, and language methodology substantially exceeded, reflecting the Department's continued focus on improving teaching quality and learner outcomes.

Table 4.2-5: Summary by sub-programme: Programme 2

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION	2025/26			2024/2025		
	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
Public Primary Level	3 913 095	4 043 780	(130 685)	3 494 352	3 750 847	(256 495)
Public Secondary Level	2 301 597	2 406 901	(105 304)	2 291 588	2 291 588	-
Human Resource Development	33 958	40 315	(6 357)	32 299	32 299	-
School Sport, Culture and Media Services	30 476	30 476	-	28 085	28 082	3
National School Nutrition Programme Grant	274 106	274 106	-	260 461	260 461	-
Maths, Science and Technology Grant	29 447	29 355	92	28 474	28 474	-
Total	**6 582 679**	**6 824 933**	**(242 254)**	**6 135 259**	**6 391 751**	**(256 492)**

Table 4.2-6: Summary by economic classification: Programme 2

Economic Classification	2025/26			2024/2025		
	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
Current payments	**5 931 721**	**6 146 344**	**-214 623**	**5 638 802**	**5 895 297**	**(256 495)**
Compensation of employees	5 561 768	5 771 433	(209 665)	5 201 001	5 457 496	(256 495)
Goods and services	369 881	374 839	(4 958)	437 606	437 606	-
Interest and rent on land	72	72	-	195	195	-
Transfers and subsidies	**648 426**	**676 067**	**(27 641)**	**494 713**	**494 713**	**-**

Economic Classification	2025/26			2024/2025		
	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
Payments for capital assets	**2 532**	**2 522**	**10**	**1 744**	**1 741**	**3**
Payment for financial assets				**-**	**-**	**-**
Total	**6 582 679**	**6 824 933**	**(242 254)**	**6 135 259**	**6 391 751**	**(256 492)**

Expenditure by economic classification demonstrates that Compensation of Employees remained the primary cost driver, accounting for R 5,8 billion or approximately 94% of total programme expenditure. Continued educator salary pressures, wage adjustments and personnel-related obligations contributed significantly to the programme's over-expenditure position. Transfers and Subsidies expenditure also exceeded budgeted allocations due to increased learner support requirements, particularly within learner transport and school funding interventions. Notwithstanding these financial pressures, the programme successfully maintained support for all qualifying learners in critical programmes such as learner transport and the National School Nutrition Programme. Areas where performance targets were not fully achieved, including the sanitary dignity programme, hostel bursaries, SMT training, inclusive education enrolment, and language diversification initiatives, were largely influenced by operational, procurement, and capacity-related constraints rather than by inadequate programme expenditure. Overall, the expenditure profile demonstrates that available resources were primarily directed towards sustaining teaching and learning, supporting learner access and strengthening curriculum delivery across the Province.

4.2.8. Updated Key Risks

Programme 2 continued to play a central role in advancing the Department's strategic objective of improving education outcomes and skills development during the 2025/26 financial year. Despite significant fiscal and operational pressures, the programme delivered strong overall performance, particularly in curriculum support, teacher development, learner transport, school nutrition, and learner participation programmes. Achieving 13 out of 20 performance indicators, together with exceptional results in teacher development interventions and continued support for qualifying learners, reflects the programme's ongoing commitment to improving access to quality education and strengthening teaching and learning across public ordinary schools.

Several strategic risks, however, continue to require close management. The most significant risk remains the sustainability of service delivery within an increasingly constrained fiscal environment, particularly given the rising Compensation of Employees expenditure and growing demand for learner support services. Persistent educator shortages in specialised subjects, difficulties in attracting and retaining qualified educators in rural and remote areas, and ongoing vacancy management measures may continue to affect curriculum delivery and learner performance. Additional risks include learner transport cost pressures, increasing demand for inclusive education support, infrastructure and connectivity limitations in rural schools, procurement and supply chain challenges affecting learner support programmes, and socio-economic conditions that influence learner attendance, participation and retention.

The programme also remains vulnerable to risks associated with learner performance in foundational literacy, numeracy, mathematics, and gateway subjects, which require sustained intervention and continuous curriculum support. Furthermore, increasing enrolment pressures, food inflation affecting the National School Nutrition Programme, operational challenges relating to hostel functionality and the implementation of learner welfare initiatives continue to place pressure on available resources. To mitigate these risks, the Department

will continue strengthening district-based support, teacher development, curriculum monitoring, learner support systems, supply chain management processes and performance accountability mechanisms to ensure that gains achieved during the reporting period are sustained and further improved in future years.

4.3. PROGRAMME 3: INDEPENDENT SCHOOLS

4.3.1. Purpose

Programme 3 continued providing financial support to qualifying independent schools in accordance with the SASA and the National Norms and Standards for School Funding during the 2025/26 financial year. The programme remained responsible for ensuring that independent schools receiving public funding complied with the prescribed registration, governance, curriculum, and financial management requirements, while supporting access to education for qualifying learners attending these institutions.

Although the programme represents a relatively small component of the overall education budget, it continues to play an important complementary role within the provincial education system. By providing subsidies to qualifying independent schools, the programme improved access to education and supported learner retention in communities where independent schools help meet educational needs.

The programme remained focused on ensuring that subsidised independent schools operated within a regulated and accountable environment and that public funds allocated to these institutions were utilised in accordance with approved funding norms and policy requirements. During the reporting period, the programme continued to prioritise compliance monitoring, learner enrolment verification, governance oversight, curriculum compliance, and financial accountability within subsidised independent schools. The programme continued to support alignment between subsidised independent schools and broader provincial and national education priorities through ongoing monitoring and engagement processes.

Within the prevailing fiscal environment, the programme remained stable and non-expansionary, with emphasis continuing to be placed on sustaining support to existing qualifying schools rather than expanding the subsidy framework to additional institutions.

4.3.2. Strategic Alignment

Programme 3 remained aligned to the broader strategic objective of improving education outcomes and skills within the Province during the 2025/26 financial year. Although the programme does not directly deliver the curriculum in the same manner as public ordinary schooling, it continues to contribute indirectly to broader system performance by ensuring that subsidised independent schools comply with national curriculum, governance, and accountability requirements.

The programme remained aligned to:

- Re-tabled Strategic Plan (2025–2030);
- Re-tabled Annual Performance Plan for 2025/26;
- Medium-Term Development Plan (2024–2029); and
- Action Plan to 2029.

Through its regulatory and funding role, the programme supported broader provincial objectives relating to equitable access to education, improved learner retention, strengthened governance and accountability, curriculum alignment and system stability within the schooling sector. Independent schools receiving subsidies were required to implement the national curriculum or approved alternatives, comply with assessment and

reporting requirements, maintain governance and financial accountability, and comply with SASA registration conditions.

The programme, therefore, contributed to broader system coherence by ensuring that institutions receiving public funding operated within the same accountability framework as the public education sector. During the reporting period, continued emphasis was placed on strengthening compliance monitoring, learner verification processes, subsidy management, governance oversight, and financial accountability within subsidised schools. Within the prevailing fiscal constraints, the programme remained focused on sustainability, regulatory compliance and protection of public resources while continuing to support qualifying learners attending independent schools within the province.

4.3.3. Sub-Programmes

Programme 3 was implemented through two sub-programmes that supported qualifying registered independent schools at both the primary and secondary levels. The programme focused on administering subsidy funding, monitoring compliance with legislative and policy requirements, and ensuring accountability in the utilisation of public resources. Through ongoing oversight and verification processes, the programme sought to sustain access to quality education within the independent schooling sector while promoting effective governance and financial management among subsidised institutions. The table below provides an overview of the key functions and performance highlights of each sub-programme during the 2025/26 financial year.

Table 4.3-1: Sub-Programme Functional Overview

Sub-Programme	Description and Functional Contribution	Performance Commentary
3.1 Independent Primary Level	The sub-programme provided subsidies to qualifying registered independent schools offering Grades 1–7. It further monitored compliance with registration requirements, curriculum implementation, governance standards and funding norms to ensure that subsidy allocations were administered in accordance with legislative and policy requirements.	The sub-programme continued providing financial support to qualifying independent primary schools while strengthening compliance verification and monitoring processes. Focus remained on sustaining subsidy support and ensuring accountability in the utilisation of public funds.
3.2 Independent Secondary Level	The sub-programme provided subsidies to qualifying registered independent schools offering Grades 8–12. It was responsible for monitoring curriculum delivery, learner enrolment verification, and compliance with subsidy funding conditions within subsidised secondary institutions.	The majority of Programme 3 funding was directed towards this sub-programme due to the higher number of learners enrolled in subsidised secondary schools. The sub-programme maintained support to qualifying institutions and learners while strengthening oversight and subsidy administration processes.

4.3.4. Output Indicators and System Performance Programme 3

Programme 3 continued to monitor and report on two key performance indicators during the 2025/26 financial year, namely the percentage of registered independent schools receiving subsidies and the number of learners subsidised at registered independent schools. These indicators measured the Department's effectiveness in providing financial support to qualifying independent schools and learners in accordance with approved funding norms and policy requirements.

Table 4.3-2: Indicators Performance: Programme 3

Indicator Number	Output Indicator	APP 2025/26 Target	Actual Achievement 2025/26	Percentage Achievement	Indicator Achieved
SOI 301	Percentage of registered independent schools receiving subsidies	11.90%	9%	75.63%	No
SOI 302	Number of learners subsidised at registered independent schools	1 962	1 938	98.78%	No

Performance against SOI 301 was below the planned target during the year under review. This was primarily attributable to an increase in the number of registered independent schools within the Province, while the

number of schools qualifying for subsidy support remained unchanged. Consequently, the percentage of registered independent schools receiving subsidies declined, despite the Department maintaining support for all qualifying institutions.

Performance against SOI 302 was marginally below the planned target due to lower learner enrolment figures than initially projected within qualifying subsidised schools. Final subsidy allocations remained dependent on verified learner enrolment data submitted and confirmed during the reporting period, resulting in a slight variance between the planned and actual number of subsidised learners. Despite underachievement across both indicators, the programme maintained a stable subsidy framework and continued to provide financial support to qualifying independent schools and learners. The programme further strengthened compliance verification, learner enrolment validation and subsidy monitoring processes to promote accountability, effective utilisation of public funds and adherence to legislative and governance requirements.

Table 4.3-3: Programme 3: Outcome, Outputs and Indicators Achievements and Planned Targets

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	Registered independent schools receive subsidies.	**SOI 301**	**SOI 301**: Percentage of registered independent schools receiving subsidies	12.2%	10.86%	11.90%	9%	-2.90%	The overall number of registered Independent Schools increased from 42 to 53 during the year under review. However, the number of registered independent schools receiving subsidies remains the same i.e. 5/53.
Improved Education outcomes and skills	Leaners in independent schools receive subsidies	**SOI 302**	**SOI 302:** Number of learners subsidised at registered independent schools	n/a	1 962	1 962	1 938	-24	Fewer learners were enrolled than anticipated for the 2025/2026 financial year.

4.3.5. Key Challenges Affecting Performance

Programme 3 continued operating within a highly regulated and fiscally constrained environment during the 2025/26 financial year. The programme remained dependent on strict compliance with funding norms, learner verification processes and available budget allocations. One of the main challenges affecting programme performance during the reporting period related to the increase in the number of registered independent schools within the Province. Although the number of registered schools increased during the year under review, the number of schools qualifying for subsidies remained unchanged due to funding limitations and compliance requirements. This affected the percentage achievement recorded against SOI 301. The programme also faced challenges due to fluctuations in learner enrolment in subsidised schools. Lower-than-anticipated learner enrolment figures affected the final number of learners qualifying for subsidy support and contributed to the underachievement recorded against SOI 302.

The constrained fiscal environment continued limiting the Department's ability to expand subsidy support to additional independent schools. Continued cost-containment measures and limited growth within available funding allocations required the programme to remain focused on sustaining existing qualifying schools rather than expanding the subsidy framework. Monitoring and oversight of independent schools also remained challenging in certain instances due to limited monitoring capacity, geographic distances between institutions, increasing compliance requirements, and administrative demands associated with learner verification and reporting processes. The programme continued to face challenges in accurately verifying learner enrolment data prior to the disbursement of subsidies. Variations in learner enrolment throughout the academic year continued to require ongoing verification and reconciliation processes before final subsidy allocations could be confirmed. Despite these challenges, the programme maintained subsidy support for qualifying institutions and continued implementing compliance and oversight processes to protect public funds and strengthen accountability within subsidised independent schools.

4.3.6. Linking Performance with Budget Allocation – Programme 3

Programme 3 remained one of the Department's smallest programmes during the 2025/26 financial year, accounting for less than 1% of the overall departmental budget. The programme received a final appropriation of R 12 128 million and recorded actual expenditure of R 13 853 million, resulting in an over-expenditure of R 1 725 million or 14.2% against the final allocation. Expenditure was incurred exclusively through Transfers and Subsidies, reflecting the programme's primary mandate of providing financial support to qualifying independent schools in accordance with the South African Schools Act and the National Norms and Standards for School Funding.

Although the programme did not achieve either of its two performance indicators, actual performance remained close to planned targets. The programme achieved 75.63% against the target for the percentage of registered independent schools receiving subsidies, and 98.78% against the target for the number of learners subsidised at registered independent schools. The underachievement against SOI 301 was primarily due to an increase in the number of registered independent schools within the Province, while the number of schools qualifying for subsidy support remained unchanged. Consequently, the percentage of subsidised schools declined despite the Department's continued support for all eligible institutions. Similarly, performance against SOI 302 was only marginally below target due to slightly lower learner enrolment figures than originally projected.

Table 4.3-4: Summary by sub-programme: Programme 3

Programme 3: INDEPENDENT SCHOOL SUBSIDY	2025/26			2024/2025		
	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
Independent Primary Level	2 585	2 585	-	2 895	1 759	1 136
Independent Secondary Level	9 543	11 268	-1 725	7 822	7 822	-
Total	**12 128**	**13 853**	**-1 725**	**10 717**	**9 581**	**1 136**

Table 4.3-5: Summary by economic classification: Programme 3

Economic Classification	2025/26			2024/2025		
	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
Current payments	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	
Transfers and subsidies	**12 128**	**13 853**	**-1 725**	**10 717**	**9 581**	**1 136**
Payments for capital assets	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-
Total	**12 128**	**13 853**	**-1 725**	**10 717**	**9 581**	**1 136**

The expenditure pattern demonstrates that the programme remained focused on sustaining support to existing qualifying independent schools and learners despite fiscal constraints and increasing demand within the independent school sector. The Independent Secondary Level sub-programme accounted for the majority of expenditure, reflecting the higher learner numbers and subsidy allocations associated with secondary education. The over-expenditure recorded within the programme was largely attributable to subsidy allocation pressures linked to verified learner numbers and funding obligations. Despite operating within a constrained fiscal environment, the programme continued to protect access to education for learners attending qualifying independent schools, while strengthening learner verification, compliance monitoring and subsidy management processes. Overall, the allocation of resources remained aligned to the programme's mandate of supporting equitable access to education and ensuring accountability for public funds transferred to independent institutions.

4.3.7. Updated Key Risks

Programme 3 continued to fulfil its regulatory and funding mandate during the 2025/26 financial year by providing subsidy support to qualifying independent schools and learners while strengthening compliance, accountability and governance oversight within the independent schooling sector. Although both performance indicators were marginally below their planned targets, the programme maintained a stable subsidy framework, continued to support all qualifying institutions, and strengthened learner verification and monitoring processes.

The programme continued contributing to equitable access to education and broader system stability despite operating within a constrained fiscal environment.

Several risks remain relevant to the programme's future sustainability and effectiveness. The most significant risk remains the constrained fiscal environment, which limits the Department's ability to expand subsidy support for newly registered independent schools despite growing demand. Increasing numbers of registered schools, without corresponding growth in available subsidy funding, may place additional pressure on existing funding allocations and reduce the proportion of qualifying institutions that can be supported. Learner enrolment fluctuations within subsidised schools also remain a risk, as subsidy allocations are directly dependent on verified learner numbers, and changes in enrolment patterns may affect both funding requirements and programme performance.

Additional risks include inaccurate learner enrolment reporting, weaknesses in governance and financial management practices within subsidised institutions, non-compliance with registration and curriculum requirements, and limited monitoring capacity due to the geographic spread of schools and increasing compliance obligations. The programme also remains vulnerable to audit, financial and reputational risks arising from delayed detection of non-compliance or weaknesses in subsidy administration processes. To mitigate these risks, the Department will continue to strengthen learner verification systems, compliance monitoring, governance oversight, financial accountability mechanisms, and risk-based monitoring approaches to ensure that public funds are utilised effectively and that subsidised independent schools continue to operate within the prescribed legislative and policy framework.

4.4. PROGRAMME 4: PUBLIC SPECIAL SCHOOL EDUCATION

4.4.1. Purpose

Programme 4 provided compulsory public education to learners with disabilities and to learners who experience barriers to learning and development, in accordance with the SASA, Education White Paper 6 on Inclusive Education, and related national policy frameworks. The programme remained responsible for ensuring that learners requiring high-intensity educational support had access to appropriate curriculum pathways, specialised support services, therapeutic interventions and suitably resourced learning environments during the 2025/26 financial year.

The programme continued supporting both direct service delivery within Special Schools and broader inclusive education support within public ordinary schools and Full-Service Schools. Through Special Schools functioning as Resource Centres, the programme extended outreach support, curriculum adaptation support, specialist guidance and educator development initiatives to schools across districts.

During the reporting period, Programme 4 continued to focus on strengthening learner participation, retention and progression through the provision of specialised learner support services, enhanced therapist and specialist support capacity, and the expansion of occupational and vocational curriculum offerings. The programme also prioritised the provision of assistive devices and the adaptation of learning and teaching support materials to improve access to quality education for learners with diverse needs. In addition, inclusive education training initiatives were implemented to strengthen educator capacity, while targeted support was provided to learners with profound intellectual disabilities to ensure their continued inclusion and participation in the education system.

The programme, therefore, remained central to advancing equitable access to education and strengthening the implementation of inclusive education within the Province.

4.4.2. Strategic Alignment

Programme 4 remained aligned with the broader provincial and national objectives of improving education outcomes and skills by strengthening inclusive education and specialised learner support systems. The programme directly supported the implementation of the Education White Paper 6, the NDP, the MTDP, and the MYEIP through interventions to improve access, participation, and support for learners with disabilities.

Unlike mainstream curriculum programmes, Programme 4 focused specifically on ensuring that the education system remained responsive to diverse learner needs and that barriers to learning did not prevent learners from accessing quality education opportunities.

The programme contributed towards:

- increased enrolment and retention of learners with disabilities;
- strengthening of Special Schools as Resource Centres;
- expansion of inclusive support within ordinary schools;
- improved access to occupational and vocational curriculum pathways;
- increased specialist support capacity; and
- improved learner participation within inclusive learning environments.

The programme further supported broader social inclusion objectives by strengthening opportunities for participation and support for learners who had historically been vulnerable to exclusion from the schooling system.

4.4.3. Sub-Programmes

Programme 4 was implemented through four sub-programmes that collectively supported the provision of specialised education and inclusive learning opportunities for learners with special education needs. The programme focused on delivering specialised educational services, strengthening the capacity of educators and support staff, promoting holistic learner development, and implementing targeted, grant-funded interventions for learners requiring high levels of support. The table below provides an overview of the key functions and performance highlights of each sub-programme during the 2025/26 financial year.

Table 4.4-1: Sub-Programme Functional Overview

Sub-Programme	Description and Functional Contribution	Performance Commentary
4.1 Special Schools	The sub-programme provided specialised educational support, adapted curriculum delivery, assistive devices, therapeutic support coordination and specialised learning environments for learners with high support needs. During the reporting period, the Province operated eleven public Special Schools, comprising eight Resource Centres and three Child and Youth Care Centres.	The sub-programme remained the primary service delivery component of Programme 4, continuing to provide specialised educational support and learner interventions across the province. Resource Centres further strengthened inclusive education support to mainstream schools and districts.
4.2 Human Resource Development	The sub-programme coordinated capacity-building initiatives for educators, therapists, psychologists, support staff and district officials. Training focused on differentiated curriculum delivery, inclusive education methodologies, SIAS implementation and learner support strategies.	Professional development initiatives continued to strengthen institutional capacity within special and inclusive education. Virtual training platforms remained an effective means of expanding access to training across the province's geographically dispersed areas.
4.3 School Sport, Culture and Media Services	The sub-programme supported adapted sport, cultural activities and learner enrichment programmes aimed at promoting participation, social inclusion, personal development and learner wellbeing.	Learners continued to benefit from participation in adapted sporting and cultural activities that supported holistic development, social integration and improved educational experiences.
4.4 Conditional Grants	The sub-programme managed the implementation of the Learning Programme for Learners with Profound Intellectual Disabilities Grant. The grant supported registered centres, specialised learner programmes, assistive devices, caregiver support services, and training interventions for learners with severe-to-profound intellectual disabilities.	Grant-funded interventions continued to expand support for learners with profound intellectual disabilities by improving access to specialised programmes, assistive resources, and capacity-building initiatives for caregivers and practitioners.

4.4.4. Originally Approved 2025/26 APP and the Re-Tabling of Programme 4

The following table reflects the original performance framework for Programme 4 as approved in the initial 2025/26 APP prior to the re-tabling process undertaken during the financial year under review. The original APP reflected the Department's planning assumptions regarding learner placement, specialist support capacity, inclusive education expansion and support services for learners with special educational needs at the beginning of the planning cycle.

The programme continued to focus on improving access to quality education and specialised support services for learners with disabilities and learning barriers in both Special Schools and inclusive education settings. The programme further remained responsible for strengthening Full-Service Schools, specialised curriculum delivery, therapist support services and the implementation of support programmes for learners with profound intellectual disabilities across the Province.

During the implementation of the APP, the Department identified the need to strengthen the alignment between programme outputs, sector outcomes, and approved TIDs. The re-tabling process, therefore, sought to improve consistency across sector planning frameworks, programme responsibilities, and performance reporting structures. The amendments were primarily technical and alignment-related and did not materially alter the programme's core mandate or service delivery responsibilities. Within the originally approved APP, the programme indicators were specifically linked to Outcome 6, which relates to improving access and support for learners with special educational needs. During the re-tabling process, the indicators were aligned under the broader departmental outcome of "*Improved Education outcomes and skills*" to improve consistency across departmental planning and reporting structures.

The re-tabling process also introduced refinements to outputs and indicator alignment to ensure clearer linkages among specialised support services, inclusive education implementation, and programme reporting responsibilities. Additional indicators relating to occupational subject offerings and learners with disabilities enrolled in public ordinary schools were more clearly aligned within the revised programme structure.

Performance during the reporting period continued to be influenced by placement pressures within Special Schools, shortages of specialist staff and increasing demand for inclusive education support services across districts. Learner placement in public special schools exceeded original projections, reflecting ongoing pressure on specialised educational facilities and support systems in the Province. At the same time, specialist staffing targets were affected by fiscal constraints and delays in filling highly specialised posts. The Department also continued to experience challenges in identifying, placing, and verifying learners requiring support within ordinary public schools, which impacted performance against indicators linked to inclusive education placement.

The original APP performance reflected below remains important in demonstrating the Department's initial planning assumptions and implementation environment at the beginning of the 2025/26 financial year, while the re-tabling process strengthened the alignment, credibility and auditability of Programme 4 performance reporting during the year under review.

Table 4.4-2(a): Programme 4 – Performance Against the Originally Approved 2025/26 Annual Performance Plan (Prior to Re-Tabling)

Outcome 2025/26	Output 2025/26	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
OUTCOME 6: To increase access and improve support for learners with special educational needs	Access to education and support for learners with special needs	**SOI 401**	**SOI 401:** Number of learners in public special schools	1 970	1 781	1 759	1 877	118	More learners were enrolled during the 2025 academic year than anticipated.
	Capacitated teachers with provision to provide support to learners with special needs	**SOI 402**	**SOI 402:** Number of therapists/ specialist staff in public special schools	15	12	13	12	-1	An additional specialist has not yet been appointed.
	Capacitated schools to serve learners with learning barriers	**POI 401**	**POI 401:** Number of Full Service Schools servicing learners with learning barriers	n/a	n/a	26	26	0	n/a
	Access to Learning Programmes for learners with profound intellectual disabilities	**POI 402**	**POI 402:** Number of learners with profound intellectual disabilities benefiting from the Learning Programme	n/a	n/a	195	184	-11	The learners who were actually assessed and placed were fewer than the set target.

4.4.5. Re-tabled Output Indicators and System Performance Programme 4

Programme 4 continued operating within a highly specialised and resource-intensive environment during the 2025/26 financial year. Despite the significant operational pressures experienced during the reporting period, the programme achieved an overall average performance of 97% against its annual targets. Of the seven performance indicators reported, four indicators achieved 100% or above, resulting in an achieved indicator rate of 57%. This level of performance reflects the programme's continued commitment to supporting learners with special education needs, notwithstanding the increasing demand for specialised learner support, constrained fiscal resources and limited specialist capacity. One of the most persistent challenges remained the growing demand for learner placement within Special Schools and Full-Service Schools, with placement requests in several instances exceeding available capacity. This resulted in waiting lists and delays in accommodating learners requiring high-intensity educational and support interventions, placing additional pressure on existing specialised facilities and support systems.

Infrastructure constraints within some Special Schools and Full-Service Schools also continued to affect the effective implementation of inclusive education. Several institutions still required infrastructure upgrades, accessibility improvements, specialised learning spaces and additional resource classrooms to adequately accommodate learners with disabilities and diverse learning needs. At the same time, the programme experienced ongoing challenges in recruiting and retaining specialist personnel, including therapists and other specialised support staff. Budgetary limitations, together with the limited availability of suitably qualified professionals within the Province, continued to affect staffing levels and the extent of specialist support coverage available to schools and learners.

The implementation of inclusive education within public ordinary schools also remained uneven across districts, with some schools experiencing challenges relating to the application of Screening, Identification, Assessment and Support (SIAS) processes, learner support planning, curriculum differentiation, access to specialised support services, and the availability of assistive devices and adapted learning and teaching support materials. Operational pressures associated with learner transport and support services for learners with profound intellectual disabilities further affected service delivery in certain areas, particularly given the vast geographical size of the Province, long travel distances and limited specialist resources. Despite these challenges, the programme continued to strengthen support systems through enhanced district monitoring, educator development initiatives, improved learner support mechanisms and increased inter-sectoral collaboration aimed at advancing the implementation of inclusive education and improving educational outcomes for learners with special education needs.

Table 4.4-3: Indicators Performance: Programme 4

Indicator Number	Output Indicator	Planned Target 2025/26	Actual Achievement 2025/26	Percentage Achievement	Indicator Achieved
SOI 401	Number of learners in public special schools	1 759	1 877	106.71%	YES
SOI 402	Number of therapists/specialist staff in public special schools	13	12	92.31%	NO
SOI 403	Number of special schools offering Occupational subjects	2	2	100.00%	YES
POI 401	Number of Full-Service Schools servicing learners with learning barriers	26	26	100.00%	YES

Indicator Number	Output Indicator	Planned Target 2025/26	Actual Achievement 2025/26	Percentage Achievement	Indicator Achieved
POI 402	Number of learners with profound intellectual disabilities benefiting from the Learning Programme	195	184	94.36%	NO
POI 403	Number of Occupational and Vocational subjects offered in special schools	28	28	100.00%	YES
POI 404	Number of learners with disabilities enrolled in public ordinary schools	5 461	1 619	29.65%	NO

The programme continued to implement support programmes for learners with profound intellectual disabilities through approved centres and specialised support initiatives. Although the programme underachieved slightly against the planned learner target, substantial support continued to be provided through learning programmes, caregiver support and assistive interventions during the reporting period.

Performance against the indicator relating to learners with disabilities enrolled in public ordinary schools remained significantly below target. This continued to reflect challenges related to learner identification, placement processes, support provision, and verification of learner support needs within mainstream schooling environments. Despite these challenges, the Department continued to strengthen SIAS implementation, district-based support services, and inclusive education monitoring processes during the year under review. The programme continued to make gradual progress towards strengthening inclusive education and specialised learner support services within the Province, despite ongoing fiscal, staffing and operational pressures experienced during the 2025/26 financial year.

Table 4.4-4: Programme 4: Outcome, Outputs and Indicators Achievements and Planned Targets

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	Access to education and support for learners with special needs	**SOI 401**	**SOI 401:** Number of learners in public special schools	1 970	1 781	1 759	1 877	118	More learners were enrolled during the 2025 academic year than anticipated
Improved Education outcomes and skills	Capacitated teachers with provision to provide support to learners with special needs	**SOI 402**	**SOI 402:** Number of therapists/ specialist staff in public special schools	15	12	13	12	-1	An additional specialist has not yet been appointed.
Improved Education outcomes and skills	Special schools offering Occupational subjects	**SOI 403**	**SOI 403:** Number of special schools offering Occupational subjects	n/a	n/a	2	2	0	n/a
Improved Education outcomes and skills	Capacitated schools to serve learners with learning barriers	**POI 401**	**POI 401:** Number of Full Service Schools servicing learners with learning barriers	n/a	n/a	26	26	0	n/a
Improved Education outcomes and skills	Access to Learning Programmes for learners with profound intellectual disabilities	**POI 402**	**POI 402:** Number of learners with profound intellectual disabilities benefiting from the Learning Programme	n/a	n/a	195	184	-11	Learners actually assessed and placed were fewer than the set target.
Improved Education outcomes and skills	Access to Learning Programmes for learners with profound intellectual disabilities	**POI 403**	**POI 403:** Number of Occupational and Vocational subjects offered in special schools	n/a	n/a	28	28	0	n/a
Improved Education outcomes and skills	Access to Learning Programmes for learners with profound intellectual disabilities	**POI 404**	**POI 404:** Number of learners with disabilities enrolled in public ordinary schools	n/a	n/a	5 461	1 619	-3 842	Less number of learners were placed in Public Ordinary Schools

4.4.6. Key Challenges Affecting Performance

Programme 4 continued operating within a highly specialised and resource-intensive environment during the 2025/26 financial year. The increasing demand for specialised learner support, coupled with a constrained fiscal environment and limited specialist capacity, continued to place significant pressure on the programme's ability to expand and strengthen inclusive education services across the Province. One of the most persistent challenges remained the growing demand for learner placement in Special Schools and Full-Service Schools, with placement requests, in several instances, exceeding available capacity. This resulted in waiting lists and delays in accommodating learners requiring high-intensity educational and support interventions, placing additional pressure on existing specialised facilities and support systems.

Infrastructure constraints within some Special Schools and Full-Service Schools also continued to affect the effective implementation of inclusive education. Several institutions still required infrastructure upgrades, accessibility improvements, specialised learning spaces and additional resource classrooms to adequately accommodate learners with disabilities and diverse learning needs. At the same time, the programme experienced ongoing challenges in recruiting and retaining specialist personnel, including therapists and other specialised support staff. Budgetary limitations, together with the limited availability of suitably qualified professionals within the Province, continued to affect staffing levels and the extent of specialist support coverage available to schools and learners.

The implementation of inclusive education within public ordinary schools also remained uneven across districts, with some schools experiencing challenges in applying SIAS processes, learner support planning, curriculum differentiation, access to specialised support services, and the availability of assistive devices and adapted learning and teaching support materials. Operational pressures associated with learner transport and support services for learners with profound intellectual disabilities further affected service delivery in certain areas, particularly given the Province's vast geographical size, long travel distances, and limited specialist resources. Despite these challenges, the programme continued to strengthen support systems through enhanced district monitoring, educator development initiatives, improved learner support mechanisms, and increased inter-sectoral collaboration to advance the implementation of inclusive education and improve educational outcomes for learners with special education needs.

4.4.7. Linking Performance with Budget Allocation Programme 4

Programme 4 continued operating within a highly specialised and resource-intensive environment during the 2025/26 financial year, providing specialised educational services and inclusive education support to learners with disabilities and learning barriers. The programme received a final appropriation of R 210,4 million and recorded actual expenditure of R 210,2 million, resulting in a marginal under-expenditure of R 171 thousand or less than 0.1% of the allocated budget. This high expenditure rate demonstrates the programme's effective utilisation of available resources despite ongoing fiscal pressures and increasing demand for specialised learner support services.

The programme achieved an overall average performance of 89% against its annual targets, with four of the seven performance indicators achieving 100% or more, resulting in a 57% indicator rate. The largest share of programme expenditure was directed towards the Special Schools sub-programme, which accounted for R 192,8 million of the total allocation and supported the operation of 11 public special schools, including 8 Resource Centres and 3 Child and Youth Care Centres. This investment contributed directly to the programme exceeding its target for learner enrolment in public special schools, achieving 1,877 learners against a target of 1,759. The programme also successfully maintained all planned Full-Service Schools, occupational subject

offerings and vocational subject programmes, thereby strengthening access to specialised education and curriculum pathways for learners with special educational needs.

Table 4.4-5: Summary by sub-programme: Programme 4

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION	2025/26			2024/2025		
	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
Schools	192 768	192 768	-	180 017	186 100	(6 083)
Human Resource Development				-	-	-
School Sport, Culture and Media Services				49	49	-
Learners for Profound Disabilities Grant	17 637	17 466	171	16 786	16 786	-
Total	**210 405**	**210 234**	**171**	**196 852**	**202 935**	**-6 083**

Table 4.4-6: Summary by economic classification: Programme 4

Economic Classification	2025/26			2024/2025		
	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
Current payments	**194 179**	**189 921**	**4 258**	**176 944**	**183 003**	**(6 059)**
Compensation of employees	186 993	185 059	1 934	170 397	176 480	(6 083)
Goods and services	7 186	4 862	2 324	6 468	6 444	24
Interest and rent on land	-	-	-	79	79	-
Transfers and subsidies	**16 016**	**19 769**	**(3 753)**	**19 282**	**19 802**	**(520)**
Payments for capital assets	**210**	**544**	**-334**	**626**	**130**	**496**
Payment for financial assets	**-**	**-**	**-**	**-**	**-**	**-**
Total	**210 405**	**210 234**	**171**	**196 852**	**202 935**	**(6 083)**

Expenditure by economic classification indicates that Compensation of Employees accounted for R 185,1 million or approximately 97% of total programme expenditure, reflecting the specialist staffing requirements associated with therapists, educators, psychologists and learner support personnel. The Learners with Profound Intellectual Disabilities Grant continued to support specialised interventions and learner support programmes, with expenditure of R 17,5 million supporting 184 learners through approved learning programmes and specialised centres. Although performance targets relating to therapist appointments, learners with profound intellectual disabilities and learners with disabilities enrolled in public ordinary schools were not fully achieved, these shortfalls were largely attributable to specialist staffing shortages, learner placement challenges, and limitations within inclusive education support systems rather than insufficient funding. Overall, the expenditure profile demonstrates that available resources were effectively directed towards strengthening specialised educational support, improving learner access and advancing the implementation of inclusive education across the Province.

4.4.8. Updated Key Risks

Programme 4 continued to make meaningful progress in advancing inclusive education and specialised learner support during the 2025/26 financial year, despite operating in a challenging, resource-intensive environment. The programme exceeded its target for learner enrolment in public special schools, maintained all planned Full-Service Schools and occupational subject offerings, and continued expanding support for learners with disabilities through specialised educational services and outreach activities at resource centres. The achievement of an average performance level of 89 per cent demonstrates the programme's continued commitment to improving access, participation and educational opportunities for learners with special education needs across the Province.

The programme nevertheless remains exposed to several strategic and operational risks. The most significant risk continues to be the growing demand for placements for learners requiring specialised support, which increasingly exceeds available capacity in Special Schools and Full-Service Schools. This places pressure on learner placement processes, specialised facilities and support services, potentially resulting in delays in access to appropriate educational interventions. Persistent shortages of therapists, psychologists and other specialist personnel further constrain the programme's ability to provide comprehensive support services and remain a key risk to the sustainability of service delivery.

Additional risks include infrastructure limitations in special and inclusive education facilities, inconsistent implementation of SIAS processes across districts, inadequate availability of assistive devices and specialised learning materials, and challenges related to learner identification and placement in mainstream schools. Fiscal constraints continue to affect the appointment of specialist staff, the expansion of inclusive education services and the upgrading of specialised facilities. The vast geographic spread of the Province, long travel distances and increasing demand for learner transport and outreach support services also continue to affect operational efficiency and service coverage. To mitigate these risks, the Department will continue strengthening district-based support systems, specialist capacity development, SIAS implementation, inter-sectoral collaboration, learner support monitoring and targeted infrastructure planning to improve educational access, inclusion and support for learners with disabilities and learning barriers.

4.5. PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT (ECD)

4.5.1. Purpose

Programme 5 exists to ensure that every child in the Northern Cape, from birth to five years of age, has access to quality ECD services that support cognitive, physical, emotional and social development, while also ensuring that children entering Grade R receive structured preparation for formal schooling. The programme represents the foundational stage of the education value chain and remains critical in improving long-term learner performance, progression and retention within the schooling system.

During the 2025/26 financial year, the programme continued to focus on strengthening both Pre-Grade R and Grade R provisioning through improved access to registered ECD programmes, practitioner development, subsidy support, compliance monitoring, and curriculum readiness. The promulgation of the BELA Act further elevated Grade R to a compulsory and legally recognised component of the schooling system, placing greater emphasis on planning, quality assurance, and sustainable implementation. The programme serves as a strategic intervention to improve school readiness, strengthen foundational literacy and numeracy development, and reduce future learning deficits within the education system.

4.5.2. Strategic Alignment

Programme 5 remained strategically aligned to national and provincial priorities aimed at strengthening foundational learning and improving long-term education outcomes. The programme directly contributed towards the NDP, MTDP, MYEIP, the Action Plan to 2029 and the implementation requirements flowing from the BELA Act. The programme supported MTDP Priority 2: Improved Education Outcomes and Skills through interventions focused on school readiness, pre-literacy and pre-numeracy development, practitioner professionalisation, improved access to registered ECD programmes and improved transition from ECD into formal schooling.

Within the broader reform agenda, Programme 5 remained a key driver of foundational system strengthening. The programme recognised that long-term improvements in literacy, numeracy and learner progression are heavily dependent on the quality of early childhood interventions and the extent to which children enter Grade 1 prepared for formal learning. The programme further supported social inclusion and equity objectives by strengthening access to subsidised ECD programmes, particularly within vulnerable, rural and underserved communities. Continued expansion of registered ECD programmes and practitioner development initiatives further contributed towards improving quality and compliance within the sector.

4.5.3. Sub-Programmes

Programme 5 was implemented through six sub-programmes that collectively supported the expansion, quality improvement and effective management of ECD services across the Province. The programme focused on strengthening access to Grade R and pre-Grade R education, improving practitioner capacity, supporting community-based ECD programmes, and implementing targeted grant-funded interventions. The table below provides an overview of the key functions and performance highlights of each sub-programme during the 2025/26 financial year.

Table 4.5-1: Sub-Programme Functional Overview

Sub-Programme	Description and Functional Contribution	Performance Commentary
5.1 Grade R in Public Schools	The sub-programme provided support to public ordinary schools offering Grade R classes. Key focus areas included curriculum implementation, classroom provisioning, learning and teaching support material, practitioner support and school readiness monitoring.	The sub-programme continued supporting the delivery of quality Grade R education within public schools. Increased demand associated with the compulsory implementation of Grade R placed greater emphasis on planning, infrastructure readiness and resource allocation.
5.2 Grade R in ECD Centres	The sub-programme supported Grade R learners attending registered ECD centres outside public primary schools. Responsibilities included registration compliance, quality assurance, curriculum oversight and subsidy administration.	Support for registered ECD centres continued to strengthen access to Grade R education while ensuring compliance with regulatory and quality-assurance requirements within available funding allocations.
5.3 Pre-Grade R Training	The sub-programme coordinated practitioner development initiatives aimed at improving early cognitive stimulation, literacy and numeracy readiness, inclusive education practices and curriculum implementation.	Practitioner training remained a key priority in strengthening the quality of early learning programmes and supporting the professionalisation of the ECD workforce.
5.4 Human Resource Development	The sub-programme supported practitioner development through training and capacity-building initiatives focusing on classroom management, assessment practices, curriculum implementation and inclusive support methodologies.	Ongoing training interventions strengthened practitioner competencies and contributed to improved curriculum delivery and learner support within ECD programmes.
5.5 Pre-Grade R in Community Sites	The sub-programme supported community-based ECD programmes, particularly in rural and high-poverty communities, to expand access to structured early learning opportunities for children aged birth to four years.	Community-based ECD services continued to play an important role in extending access to early learning opportunities and supporting school readiness among young children in underserved areas.
5.6 Conditional Grants	The sub-programme managed projects funded through the Early Childhood Development Grant, including subsidy support, registration and compliance initiatives, maintenance projects and support to qualifying ECD centres.	Grant-funded interventions contributed to improved compliance, enhanced access to ECD services and strengthened support to qualifying centres through targeted infrastructure and operational assistance.

4.5.4. Originally Approved 2025/26 APP and the Re-Tabling of Programme 5

The table below reflects the original performance framework for the programme as approved in the initial 2025/26 APP prior to the re-tabling process undertaken during the financial year under review. The original APP reflected the Department's planning assumptions regarding Grade R access, ECD programme registration, subsidy support, practitioner development and learner participation within the ECD sector at the beginning of the planning cycle. The programme continued to focus on strengthening school readiness, expanding access to ECD programmes, and improving the quality of foundational learning interventions across the Province. The programme also remained responsible for supporting the registration and monitoring of ECD programmes, strengthening practitioners' qualifications, and increasing access to subsidised ECD services for qualifying children.

During the implementation of the APP, the Department identified the need to strengthen the alignment between programme outputs, sector outcomes, and approved TIDs. The re-tabling process aimed to improve consistency between sector reporting structures, programme responsibilities and departmental planning frameworks. The amendments were largely technical and alignment-related, and did not materially alter the programme's core mandate or service delivery responsibilities.

Within the originally approved APP, Programme 5 indicators were aligned under Outcome 1 relating to improved school readiness of children through ECD. During the re-tabling process, the indicators were aligned under the broader departmental outcome of "*Improved Education outcomes and skills*" to improve consistency across departmental and sector planning structures. The re-tabling process further strengthened the alignment among programme outputs, indicators, and operational responsibilities related to ECD registration, subsidy administration, practitioner support, and Grade R implementation. The revised structure improved the clarity and auditability of programme reporting while ensuring greater consistency among the APP, quarterly performance reports, and Annual Report requirements.

Performance during the reporting period reflected continued growth within the ECD sector. Registration of ECD programmes exceeded the original target, while the number of children benefiting from ECD subsidies increased significantly beyond initial projections, driven by additional learning programmes qualifying for subsidy support during the financial year. The programme also recorded substantial overachievement in practitioner development and qualifications. Training interventions for Pre-Grade R practitioners significantly exceeded the original targets, while the number of Grade R practitioners holding REQV 13 or higher qualifications also exceeded initial planning assumptions. This reflected the Department's continued focus on strengthening practitioner capacity and improving the quality of foundational learning across the Province.

At the same time, learner enrolment within registered ECD programmes and Grade R classes remained slightly below the planned targets during the reporting period. These variances were largely attributed to lower-than-anticipated learner registrations and enrolment patterns within certain communities and programmes during the financial year.

The original APP performance reflected below remains important in demonstrating the Department's initial planning assumptions and implementation environment at the beginning of the 2025/26 financial year, while the re-tabling process strengthened the alignment, credibility and auditability of Programme 5 performance reporting during the year under review.

Table 4.5-2(a): Programme 5 – Performance Against the Originally Approved 2025/26 Annual Performance Plan (Prior to Re-Tabling)

Outcome 2025/26	Output 2025/26	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
OUTCOME 1: Improved school-readiness of children (Early Childhood Development)	Grade R learners accessing public, community and private sites	**SOI 501**	**SOI 501:** Number of public schools that offer Grade R	364	364	364	366	2	n/a
	Registered ECD programmes	**SOI 502**	**SOI 502:** Number of registered ECD programmes	n/a	300	383	0	-383	Indicator reported in the 4th quarter after the APP was re-tabled.
	Children accessing registered ECD Programmes	**SOI 503**	**SOI 503:** Number of children accessing registered ECD Programmes	n/a	13 600	23 639	0	-23 369	Indicator reported in the 3rd quarter after the APP was re-tabled.
	Provision of ECD subsidy	**SOI 504**	**SOI 504:** Number of children benefiting from the ECD subsidy	n/a	n/a	14 897	0	-14 897	Indicator reported in the 3rd quarter after the APP was re-tabled.
	Capacitated practitioners	**POI 501**	**POI 501:** Number of Pre Grade R practitioners trained and supported on National Curriculum Framework NCF)	n/a	n/a	80	146	66	The unit had additional practitioners from Platfontein who had to be trained to support
	Access to Grade R	**POI 502**	**POI 502:** Number of Grade R learners in public schools	n/a	n/a	20 924	20 744	-180	A lesser number of learners registered for Grade R than the set target.
	Improved Grade R practitioners' qualifications	**POI 503**	**POI 503:** Number of Grade R practitioners on REQV 13 and above	n/a	n/a	358	0	-358	Reported in the 4th quarter, additional practitioners also completed their studies.

4.5.5. Re-tabled Output Indicators and System Performance Programme 5

The re-tabled performance framework for Programme 5 reflected a strengthened alignment between ECD priorities, foundational learning objectives and sector reporting structures during the 2025/26 financial year. The programme continued to measure performance primarily in relation to Grade R access, ECD programme registration, subsidy support, practitioner development, and learner participation within the ECD sector.

Following the re-tabling process, all Programme 5 indicators were aligned under the broader outcome of "*Improved Education outcomes and skills*", which improved consistency across departmental reporting structures and sector planning frameworks. The revised structure further strengthened the alignment between programme outputs, operational responsibilities and approved TIDs within the ECD environment. The programme reported on seven indicators during the reporting period; five achieved or exceeded their planned targets, while two were not fully achieved.

Table 4.5-3: Indicators Performance: Programme 5

Indicator Number	Output Indicator	Planned Target 2025/26	Actual Achievement 2025/26	Percentage Achievement	Indicator Achieved
SOI 501	Number of public schools that offer Grade R	364	366	100.00%	YES
SOI 502	Number of registered ECD programmes	383	386	100.78%	YES
SOI 503	Number of children accessing registered ECD Programmes	23 639	22 686	95.97%	NO
SOI 504	Number of children benefiting from the ECD subsidy	14 897	18 559	124.58%	YES
POI 501	Number of Pre-Grade R practitioners trained and supported on NCF	80	312	390%	YES
POI 502	Number of Grade R learners in public schools	20 924	20 744	99.14%	NO
POI 503	Number of Grade R practitioners on REQV 13 and above	358	449	125.42%	YES

During the reporting period, the programme reported on seven indicators, of which five achieved or exceeded the planned annual targets, while two indicators were not fully achieved. The programme maintained full coverage of Grade R in public schools, with all targeted schools continuing to offer it during the year under review. This remained an important achievement in strengthening school readiness and supporting access to compulsory Grade R across the Province.

Performance on the programme registration exceeded the planned annual target, reflecting continued progress in strengthening registration compliance, regulation, and oversight within the ECD sector. The number of children benefiting from ECD subsidies also significantly exceeded the planned target, driven by an increase in registered learning programmes qualifying for subsidy support during the reporting period. Practitioner development and professionalisation remained one of the programme's strongest-performing areas during the financial year. Training interventions for Pre-Grade R practitioners substantially exceeded the planned target, while the number of Grade R practitioners holding REQV 13 and above qualifications also increased significantly. These achievements reflected continued investment in practitioner upgrading, training support, and improvements in the quality of foundational learning across the Province.

The programme nevertheless experienced slight underachievement in the number of children accessing registered ECD programmes and of Grade R learners enrolled in public schools. These variances were mainly attributed to lower-than-anticipated learner registrations during the reporting period. Despite prevailing fiscal and operational pressures, Programme 5 continued to make important progress towards strengthening the ECD sector through expanded practitioner support, improved subsidy access, strengthened registration compliance, and sustained Grade R implementation across the Province during the 2025/26 financial year.

Table 4.5-4: Programme 5: Outcome, Outputs and Indicators Achievements and Planned Targets

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	Grade R learners accessing public, community and private sites	**SOI 501**	**SOI 501:** Number of public schools that offer Grade R	364	364	364	366	2	Two additional schools, namely Vyebos Primary School and Metsimantsi Primary School, reported operational Grade R facilities during the reporting period. Although learner enrolment at these sites remained low due to limited numbers of age-appropriate learners in their catchment areas, the facilities were available and therefore met the criteria for inclusion in the indicator achievement
Improved Education outcomes and skills	Registered ECD programmes	**SOI 502**	**SOI 502:** Number of registered ECD programmes	N/A	392	383	386	3	Three more ECD Programmes registered
Improved Education outcomes and skills	Children accessing registered ECD Programmes	**SOI 503**	**SOI 503**: Number of children accessing registered ECD Programmes	N/A	21 093	23 639	22 686	-953	A lesser number of children had access to registered ECD programmes than the set target due to some programmes having enrolled fewer children than anticipated.
Improved Education outcomes and skills	Provision of ECD subsidy	**SOI 504**	**SOI 504:** Number of children benefiting from the ECD subsidy	N/A	N/A	14 897	18 559	3 662	Additional ECD funding received during the financial year enabled the Department to subsidise more qualifying children than originally anticipated. The indicator measures subsidised children rather than total enrolment. Consequently, although overall enrolment in registered ECD programmes was lower than projected, a greater proportion of qualifying children received subsidy support, resulting in overachievement against the target.
Improved Education outcomes and skills	Capacitated practitioners	**POI 501**	**POI 501:** Number of Pre Grade R practitioners trained and supported on National Curriculum Framework (NCF)	N/A	N/A	80	312	232	Additional funding and support received during the financial year enabled the Department to expand training opportunities beyond the original plan. Training sessions were delivered through cluster-based approaches across districts, resulting in substantially higher participation by Pre-Grade R practitioners than initially projected.
Improved Education outcomes and skills	Access to Grade R	**POI 502**	**POI 502:** Number of Grade R learners in public schools	N/A	N/A	20 924	20 744	-180	The actual number of age-appropriate learners enrolled in Grade R was lower than projected at the target-setting stage. While two additional schools offered Grade R, enrolment levels at some schools were lower

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
									than anticipated due to demographic variations and fewer eligible learners within specific catchment areas. Consequently, the verified enrolment figure was below the projected target.
Improved Education outcomes and skills	Improved Grade R practitioners' qualifications	**POI 503**	**POI 503:** Number of Grade R practitioners on REQV 13 and above	N/A	N/A	358	449	91	New additional practitioners were appointed on REQV 13 and 14. Moreover, additional practitioners also completed their studies.

4.5.6. Key Challenges Affecting Performance

Programme 5 continued operating within a constrained fiscal and increasingly demanding service delivery environment during the 2025/26 financial year. The phased implementation of compulsory Grade R under the BELA Act, together with growing demand for ECD services, placed significant pressure on infrastructure provision, practitioner support, subsidy administration, and programme management systems. Access to registered ECD programmes remained uneven across the Province, particularly in remote and rural communities, where geographic isolation, poverty, inadequate infrastructure, and transportation challenges continued to limit learner participation and enrolment. The programme also faced ongoing infrastructure readiness challenges, including shortages of Grade R classrooms, age-appropriate learning spaces, and sanitation facilities, as well as compliance upgrades required to accommodate anticipated growth in learner numbers.

Fiscal constraints continued to affect the pace at which the programme could expand services and strengthen support interventions. The sustainability of ECD subsidies, practitioner stipends, training initiatives and registration compliance support remained dependent on available grant funding and approved budget allocations. Additional pressures were experienced regarding practitioner professionalisation, staffing capacity, compliance monitoring, data management, and the verification of learner enrolment and subsidy information. Although improvements were recorded in practitioner qualification levels during the reporting period, sustained investment in practitioner development, bursary support and qualification-upgrading pathways remains necessary to strengthen quality across the sector. Despite these challenges, the programme continued to implement phased expansion strategies, strengthen practitioner support, and improve registration compliance across ECD centres throughout the Province.

4.5.7. Linking Performance with Budget Allocation Programme 5

Programme 5 continued to play a critical role in strengthening foundational learning and school readiness during the 2025/26 financial year. The programme received a final appropriation of R 274,8 million and recorded actual expenditure of R 298,1 million, resulting in an over-expenditure of R 23,3 million or 8.47% against the final allocation. The over-expenditure was primarily attributable to pressures within Compensation of Employees associated with the expansion and support of Grade R services, increased practitioner-related costs, and the growing demands of implementing compulsory Grade R within the broader ECD sector.

Despite operating within a constrained fiscal environment, the programme delivered a strong overall performance, achieving five of its seven performance indicators (71%). Significant progress was recorded in ECD programme registration, subsidy support, practitioner development and practitioner qualification upgrading. The programme exceeded targets for registered ECD programmes, children benefiting from ECD subsidies, Pre-Grade R practitioner training, and Grade R practitioners holding REQV 13 or higher qualifications. These achievements demonstrate that resources were effectively directed towards strengthening access, improving quality and supporting the professionalisation of the ECD workforce. In particular, the substantial increase in the number of children benefiting from ECD subsidies and the significant overachievement in practitioner development interventions reflect the Department’s commitment to expanding access to quality ECD services and improving school readiness outcomes.

Table 4.5-5: Summary by sub-programme: Programme 5

Programme 5: EARLY CHILDHOOD DEVELOPMENT	2025/26			2024/2025		
	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
Grade R in Public Schools	153 602	176 205	-22 603	131 628	145 197	(13 569)
Grade R in Early Childhood Development Centres	5 674	5 674	-	4 772	4 772	-
Pre-Grade R Training			-	63	63	-
Human Resource Development			-	-	-	-
Pre-Grade R in Community Sites-Social	40 101	40 780	-679	52 959	52 959	-
Early Childhood Development Grant	75 467	75 467	-	28 797	28 797	-
Total	**274 844**	**298 126**	**-23 282**	**218 219**	**231 788**	**(13 569)**

Table 4.5-6: Summary by economic classification: Programme 5

Economic Classification	2025/26			2024/2025		
	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
Current payments			**(23 282)**	**128 701**	**142 304**	**(13 603)**
Compensation of employees	140 041	163 323	-23 282	121 777	135 380	(13 603)
Goods and services	10 490	10 490	-	6 924	6 924	-
Interest and rent on land			-	-	-	-
Transfers and subsidies	**117 271**	**117 271**	**-**	**86 162**	**86 162**	**-**
Payments for capital assets	**7 042**	**7 042**	**-**	**3 356**	**3 322**	**34**
Payment for financial assets	**-**	**-**	**-**	**-**	**-**	**-**
Total	**274 844**	**298 126**	**-23 282**	**218 219**	**231 788**	**(13 569)**

The largest proportion of programme expenditure was incurred within the Grade R in Public Schools sub-programme, which accounted for R 176,2 million of total expenditure, reflecting the growing importance of Grade R as a compulsory phase within the education system. The Early Childhood Development Grant also contributed significantly towards programme delivery, supporting subsidy provision, programme registration, compliance monitoring and access to ECD services. Expenditure by economic classification indicates that Compensation of Employees accounted for R 163 323 million, representing approximately 55 per cent of total programme expenditure, while Transfers and Subsidies amounted to R 117,3 million and directly supported ECD programmes and qualifying beneficiaries. Although the programme marginally underachieved targets for learner enrolment in registered ECD programmes and Grade R classes, these variances were primarily due to lower-than-anticipated learner registrations rather than limitations in programme funding. Overall, the expenditure profile demonstrates that available resources were effectively utilised to strengthen foundational learning systems, improve practitioner capacity, and expand support for qualifying ECD programmes across the Province.

4.5.8. Updated Key Risks

Programme 5 Programme 5 continued to make substantial progress in strengthening ECD and foundational learning during the 2025/26 financial year. The programme successfully maintained access to Grade R within public schools, expanded the number of registered ECD programmes, increased the number of children

benefiting from ECD subsidies and significantly exceeded practitioner development and qualification targets. These achievements support the Department's long-term objective of improving school readiness, strengthening foundational literacy and numeracy development and ensuring that children enter formal schooling with the skills required for future academic success.

Notwithstanding these achievements, several strategic risks continue to require ongoing management. The most significant risk remains the sustainability of ECD expansion and the implementation of compulsory Grade R within an increasingly constrained fiscal environment. Rising personnel costs, growing demand for subsidy support and increasing operational requirements may affect the programme's ability to sustain expansion efforts and maintain service quality. Infrastructure readiness also remains a key risk, particularly regarding the availability of Grade R classrooms, age-appropriate facilities, sanitation infrastructure, and compliance requirements necessary to accommodate increasing learner numbers.

Additional risks include uneven access to ECD services in rural and remote communities, practitioner shortages and attrition, varying levels of practitioner qualifications, fluctuations in learner enrolment, delays in ECD programme registration and compliance processes, and weaknesses in learner and subsidy data management systems. The implementation requirements associated with the BELA Act will continue to place additional pressure on planning, funding, monitoring and quality assurance systems. To mitigate these risks, the Department will continue to strengthen ECD registration and compliance processes, practitioner development initiatives, subsidy verification controls, infrastructure planning, and district monitoring and data management systems to support sustainable growth and improved quality within the ECD sector. Through these interventions, the programme will continue laying the foundation for improved educational outcomes and lifelong learning opportunities for children across the Northern Cape.

4.6. PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT

4.6.1. Purpose

Programme 6 existed to ensure that schools, administrative facilities, and ECD sites in the Northern Cape were supported by safe, functional, and sustainable infrastructure that enabled effective teaching and learning. The programme remained responsible for the planning, construction, upgrading, rehabilitation, and maintenance of educational infrastructure in line with the SASA, GIAMA, the Regulations Relating to Minimum Uniform Norms and Standards for Public School Infrastructure, and the Framework for Infrastructure Delivery and Procurement Management (FIDPM).

During the 2025/26 financial year, infrastructure delivery remained one of the most important enabling functions within the education sector. While the programme does not directly measure learner performance, it remained closely linked to the Department's ability to improve education outcomes. Safe classrooms, adequate sanitation, access to water and electricity, specialist facilities, and properly maintained schools continued to play a direct role in learner attendance, curriculum delivery, teacher morale, and overall school functionality.

The programme continued to balance the delivery of new infrastructure with the growing need to preserve and maintain existing assets. In many areas, ageing facilities, overcrowding, inappropriate structures, and historical infrastructure backlogs continued to place pressure on the system. As a result, infrastructure planning remained strongly focused on risk-based prioritisation, lifecycle asset management and phased implementation within available budget allocations. The Department also continued strengthening the integration between infrastructure planning and broader sector priorities. Infrastructure interventions increasingly supported areas such as inclusive education, the implementation of compulsory Grade R, school safety, the mitigation of overcrowding, and the provision of specialist learning spaces. Within the broader education system, Programme

6 therefore remained a foundational support programme that enabled schools to operate within safer, more appropriate and more compliant learning environments.

4.6.2. Strategic Alignment

Programme 6 remained closely aligned with national and provincial policy priorities aimed at improving education outcomes by strengthening school infrastructure and learning environments. The programme continued to support the NDP, MTDP, MYEIP, the Education White Paper 6, and the Regulations Relating to Minimum Uniform Norms and Standards for Public School Infrastructure.

Within the broader provincial education strategy, infrastructure remained recognised as a critical enabler of the system. Curriculum reforms, literacy improvement programmes, learner support initiatives, and teacher development interventions can only be effectively implemented where schools have safe, functional infrastructure that supports teaching and learning. The programme continued to contribute to improved educational outcomes by providing classrooms, specialist rooms, water, sanitation, electricity services, maintenance interventions, and school safety infrastructure. Infrastructure delivery also remained important in supporting the expansion of ECD and Grade R facilities, the implementation of inclusive education, and the reduction of overcrowding pressures in high-growth areas.

A significant focus during the reporting period was on the continued improvement in compliance with the Minimum Norms and Standards for Public School Infrastructure. Although the Province has achieved universal access to basic services in most schools, considerable work remains regarding adequacy standards, ageing infrastructure, inappropriate structures, and sanitation ratios. The programme maintained its implementation of a phased, fiscally aligned approach aimed at progressively improving infrastructure compliance.

The strategic alignment of Programme 6 further extended beyond physical infrastructure delivery. Infrastructure investment continued to contribute to learner dignity, school functionality, social equity, and long-term human capital development. In this regard, the programme remained directly linked to broader developmental priorities aimed at improving educational access, learner wellbeing and socio-economic outcomes across the Province.

4.6.3. Sub-Programmes

Programme 6 was implemented through four sub-programmes responsible for the planning, development, upgrading and maintenance of education infrastructure across the Province. The programme focused on providing safe, functional and conducive learning environments through the construction and maintenance of school facilities, while ensuring that infrastructure delivery remained aligned with sector priorities, enrolment trends and available funding allocations. The table below provides an overview of the key functions and performance highlights of each sub-programme during the 2025/26 financial year.

Table 4.6-1: Sub-Programme Functional Overview

Sub-Programme	Description and Functional Contribution	Performance Commentary
6.1 Administration	The sub-programme was responsible for strategic infrastructure planning, programme coordination, technical oversight, contract management, reporting and compliance monitoring. It further supported project implementation through infrastructure planning systems, project monitoring processes and technical administration functions.	The sub-programme continued to strengthen infrastructure governance, project monitoring, and compliance management to support the effective delivery of infrastructure projects across the Province.
6.2 Public Ordinary Schools	The sub-programme focused on the construction, upgrading and maintenance of infrastructure at public ordinary schools. Interventions included classroom construction, replacement of inappropriate structures, provision of water, sanitation and electricity services, fencing, specialist facilities and overcrowding mitigation projects.	As the largest infrastructure delivery component, the sub-programme continued to address infrastructure backlogs and improve learning environments through targeted construction, maintenance, and refurbishment projects guided by condition assessments and enrolment trends.

Sub-Programme	Description and Functional Contribution	Performance Commentary
6.3 Special Schools	The sub-programme supported specialised infrastructure requirements to strengthen inclusive education. This included accessibility improvements, specialised classrooms, therapy facilities, and infrastructure adaptations to support learners with disabilities in special and full-service schools.	Infrastructure investments continued to improve accessibility and specialised learning environments, supporting the provision of inclusive and learner-centred educational services across the Province.
6.4 Early Childhood Development	The sub-programme focused on the provision, upgrading and maintenance of Grade R and ECD infrastructure, including age-appropriate classrooms, sanitation facilities and safe learning spaces that support school readiness and foundational learning.	The increasing demand for compulsory Grade R education continued to drive infrastructure planning and investment to expand access to quality early learning environments.

4.6.4. Originally Approved 2025/26 APP and the Re-Tabling of Programme 6

The following table reflects the original performance framework for Programme 6 as approved in the initial 2025/26 APP prior to the re-tabling process undertaken during the financial year under review. The original APP reflected the Department's planning assumptions regarding infrastructure delivery, maintenance implementation, provision of basic services and the progressive improvement of education facilities across the Province at the beginning of the planning cycle.

Programme 6 continued, focusing on improving school infrastructure through the provision of water, electricity, sanitation, maintenance projects, additional classrooms, Grade R facilities, and school replacement projects. The programme further remained responsible for improving compliance with infrastructure norms and standards while supporting safe and functional learning environments across public schools within the Province.

During implementation of the APP, the Department identified the need to strengthen alignment between programme outputs, sector reporting requirements and approved Technical Indicator Descriptions. The re-tabling process sought to improve consistency between departmental planning structures, infrastructure reporting requirements and programme implementation responsibilities. The amendments were primarily technical and alignment-related in nature and did not materially alter the programme's core mandate or infrastructure delivery priorities. Within the originally approved APP, infrastructure indicators were aligned under Outcome 5 relating to school physical infrastructure and environments that inspire learners to learn and teachers to teach. During the re-tabling process, the indicators were streamlined and aligned under the broader departmental outcome of "*Improved Education outcomes and skills*" to improve consistency across departmental reporting structures and sector planning frameworks.

The re-tabling process also resulted in the restructuring and alignment of several infrastructure indicators. Indicators previously reflected as Provincial Output Indicators relating to water, sanitation, electricity, classrooms, Grade R facilities, and replacement schools were incorporated into the revised sector indicator structure in the re-tabled APP. This strengthened alignment between infrastructure delivery outputs, approved Technical Indicator Descriptions and sector reporting requirements.

Performance during the reporting period reflected strong delivery of basic services infrastructure. The Department exceeded several planned targets for water, electricity, and sanitation interventions at schools across the Province. Maintenance implementation also remained stable during the year under review, contributing towards infrastructure preservation and improved functionality at existing facilities. At the same time, major capital projects continued to experience implementation delays, affecting the planned completion of new schools, replacement schools, and additional classroom infrastructure. These delays were largely linked to contractor performance challenges, implementation pressures, procurement delays, cash flow constraints and broader construction sector challenges experienced during the financial year. The delays associated with major capital projects further impacted targets for Grade R classrooms and additional ordinary classrooms, as these outputs remained dependent on the completion of larger school infrastructure projects already underway.

Despite these pressures, the programme continued to make important progress towards improving school infrastructure conditions and the provision of basic services across the Province. The original APP performance reflected below therefore remains important in demonstrating the Department's initial planning assumptions and implementation environment at the beginning of the 2025/26 financial year, while the re-tabling process strengthened the alignment, credibility and auditability of Programme 6 performance reporting during the year under review.

Table 4.6-2(a): Programme 6 – Performance Against the Originally Approved 2025/26 Annual Performance Plan (Prior to Re-Tabling)

Outcome 2025/26	Output 2025/26	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Outcome 5: School physical infrastructure and environment that inspires learners to learn and teachers to teach	Provision of water infrastructure	**SOI 601**	**SOI 601:** Number of public schools provided with water infrastructure	n/a	n/a	n/a	n/a	0	n/a
	Provision of electricity infrastructure	**SOI 602**	**SOI 602:** Number of public schools provided with electricity infrastructure	n/a	n/a	n/a	n/a	0	n/a
	Provision of sanitation facilities	**SOI 603**	**SOI 603:** Number of public schools provided with sanitation facilities	n/a	n/a	n/a	n/a	0	n/a
	Provision of Boarding facilities	**SOI 604**	**SOI 604:** Number of schools provided with new or additional boarding facilities	0	0	0	0	0	n/a

Outcome 2025/26	Output 2025/26	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
	School maintenance projects completed	**SOI 605**	**SOI 605:** Number of schools where scheduled maintenance projects were completed	28	56	22	0	-22	Indicator reported in the 4th quarter after the APP was re-tabled.
	Provision of water infrastructure	**POI 601**	**POI 601:** Number 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)	6	6	0	-6	Indicator reported in the 4th quarter after the APP was re-tabled.
	Provision of electricity infrastructure	**POI 602**	**POI 602:** Number of public ordinary schools where upgrades or additional supply was provided in terms of electricity and in line with agreed norms and standard	1.7% (9/543)	6	9	0	-9	Indicator reported in the 4th quarter after the APP was re-tabled.
	Provision of sanitation facilities	**POI 603**	**POI 603:** Number of public ordinary schools where upgrades or additional supply were provided in terms of sanitation in line with agreed norms and standards	2.4% (13/543)	6	13	0	-13	Indicator reported in the 4th quarter after the APP was re-tabled.
	Provisioning of security (Fencing)	**POI 604**	**POI 604:** Number of public ordinary schools where fencing was installed	n/a	n/a	5	0	-5	Indicator reported in the 4th quarter after the APP was re-tabled.

Outcome 2025/26	Output 2025/26	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
	Provision of additional classrooms	POI 605	**POI 605:** Number of public ordinary schools where additional classrooms were built, or provided for, existing public ordinary schools (includes new and replacement schools)	n/a	n/a	105	0	-105	Indicator reported in the 4th quarter after the APP was re-tabled.
	Provision of additional specialist rooms	POI 606	**POI 606:** Number of specialist rooms built in public ordinary schools (includes new and replacement schools)	n/a	n/a	3	0	-3	Indicator reported in the 4th quarter after the APP was re-tabled.
	Access to Grade R	POI 607	**POI 607:** Number of new or additional Grade R classrooms built	n/a	n/a	8	0	-8	Indicator reported in the 4th quarter after the APP was re-tabled. Project delays are the primary cause.
	Provision of additional classrooms	POI 608	**POI 608:** Number of new schools completed and ready for occupation	n/a	n/a	1	0	-1	Indicator reported in the 4th quarter after the APP was re-tabled.
	Provision of appropriate structures	POI 609	**POI 609:** Number of schools where inappropriate structures were replaced	n/a	n/a	2	0	-2	Indicator reported in the 4th quarter after the APP was re-tabled.

4.6.5. Re-tabled Output Indicators and System Performance Programme 6

The re-tabled performance framework for Programme 6 strengthened the alignment between infrastructure delivery priorities, sector reporting requirements and approved TIDs during the 2025/26 financial year. The programme continued to focus on measuring progress in the delivery, maintenance, and implementation of educational infrastructure; the provision of basic services; and the enhancement of learning environments across the Province. Following the re-tabling process, all Programme 6 indicators were aligned under the broader departmental outcome of "*Improved Education Outcomes and Skills*", thereby improving consistency between infrastructure planning, performance reporting and sector-wide strategic objectives. This alignment further enhanced the integration of infrastructure outputs with programme responsibilities and infrastructure implementation monitoring processes.

Table 4.6-3: Indicators Performance: Programme 6

Indicator Number	Output Indicator	Planned Target 2025/26	Actual Achievement 2025/26	Percentage Achievement	Indicator Achieved
SOI 601	Number of education facilities provided with water services	6	11	183.33%	YES
SOI 602	Number of education facilities provided with electricity services	9	14	155.56%	YES
SOI 603	Number of education facilities provided with sanitation services	13	17	130.77%	YES
SOI 604	Number of education facilities where maintenance projects are completed	22	23	104.54%	YES
SOI 605	Number of new schools completed	1	0	0.00%	NO
SOI 606	Number of replacement schools completed	2	1	50.00%	NO
SOI 607	Number of new Grade R classrooms provided	8	2	25.00%	NO
SOI 608	Number of additional ordinary classrooms provided	105	30	28.57%	NO
POI 601	Number of public ordinary schools where fencing was installed	5	5	100.00%	YES
POI 602	Number of specialist rooms built in public ordinary schools	3	3	100.00%	YES

Programme 6 recorded an average performance achievement of 88% against its approved annual targets. Of the ten performance indicators reported, six were achieved, resulting in an overall achievement rate of 60%, while the remaining four were partially achieved due to implementation challenges affecting major capital infrastructure projects. The programme's performance profile demonstrates strong delivery across service provision, maintenance, and school-improvement interventions, while highlighting the ongoing complexities of large-scale infrastructure projects.

The programme recorded particularly strong performance in providing basic services to schools. Targets for water, electricity, and sanitation infrastructure were significantly exceeded: 11 facilities were provided with water services against a target of 6, 14 facilities were provided with electricity services against a target of 9, and 17 facilities were provided with sanitation services against a target of 13. These achievements directly improved compliance with infrastructure norms and standards, strengthened learner health and safety, and supported the creation of conducive teaching and learning environments across the Province. The successful

implementation of these interventions further reflects the Department's continued commitment to addressing infrastructure backlogs and improving access to essential services within educational facilities.

Maintenance delivery also remained a notable area of success during the reporting period. The programme completed 23 maintenance projects against a target of 22, achieving 104.55% of the planned annual target. This performance helped preserve existing infrastructure assets, slow the rate of facility deterioration, and ensure that schools remained functional and safe despite prevailing fiscal constraints. In addition, all planned targets for the installation of school fencing and the construction of specialist rooms were successfully achieved, further enhancing learner safety, curriculum delivery, and the overall functionality of public ordinary schools.

Despite these positive achievements, the programme continued to experience implementation pressures affecting major capital infrastructure projects. The planned completion of one new school was not achieved during the reporting period, while only one of the two targeted replacement schools reached completion. These delays were primarily associated with contractor performance challenges, project implementation constraints, procurement-related delays and broader pressures within the construction sector. Although substantial progress was made on the affected projects, several remained under construction at year-end and therefore could not contribute to achieving annual targets.

Delays on large capital projects also directly affected the achievement of classroom infrastructure targets. Only two of the planned eight Grade R classrooms were completed, while 30 of the targeted 105 additional ordinary classrooms were delivered during the financial year. As many of these classroom outputs were part of larger school construction and replacement projects, delays in overall project completion led to corresponding underperformance on these indicators. Notwithstanding these challenges, significant progress continued on the affected projects, laying the foundation for future infrastructure delivery once construction is finalised.

Programme 6 continued to make meaningful progress towards improving education infrastructure and access to basic services throughout the Province during the 2025/26 financial year. While performance was constrained by delays affecting major capital projects, the programme demonstrated strong results in the provision of water, sanitation, and electricity services; maintenance implementation; school safety interventions; and specialist facility provision. The overall achievement rate of 88% reflects a programme that remains responsive to infrastructure needs and committed to improving educational facilities despite ongoing fiscal pressures, contractor-related challenges and broader infrastructure delivery constraints.

Table 4.6-4: Programme 6: Outcome, Outputs and Indicators Achievements and Planned Targets

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	Provision of water infrastructure	**SOI 601**	**SOI 601** Number of education facilities provided with water services	n/a	n/a	6	11	5	The overachievement is attributed to the completion of additional water supply projects carried over from previous financial years, as well as accelerated progress on ongoing projects. Providing basic services such as water remains a high priority, and water-related challenges are addressed with urgency.
Improved Education outcomes and skills	Provision of electricity infrastructure	**SOI 602**	**SOI 602** Number of education facilities provided with electricity services	n/a	n/a	9	14	5	The overachievement is attributed to the completion of additional electricity infrastructure projects carried over from previous financial years, as well as accelerated progress on ongoing projects. The provision of electricity infrastructure remains a priority, and electricity-related challenges are addressed urgently to ensure improved service delivery and network stability.
Improved Education outcomes and skills	Provision of sanitation facilities	**SOI 603**	**SOI 603** Number of education facilities provided with sanitation services	n/a	n/a	13	17	4	The overachievement in sanitation provision is due to the finalisation of projects from prior years and efficient construction progress during 2025/26. Sanitation remains a key priority, given its critical role in schooling, and any challenges are addressed with urgency.
Improved Education outcomes and skills	School maintenance projects completed	**SOI 604**	**SOI 604** Number of education facilities where maintenance projects are completed	n/a	n/a	22	23	1	The overachievement is attributed to the completion of an additional maintenance project carried over from the previous financial year, as well as improved implementation and monitoring of ongoing maintenance activities to ensure the continued functionality and safety of infrastructure.

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	Provision of additional classrooms	**SOI 605**	**SOI 605** Number of new schools completed	n/a	n/a	1	0	-1	At Magojaneng New Primary School, delays were due to Contractor cash flow challenges. After remedial action and the appointment of a subcontractor, Public Works intervened by submitting a time extension.
Improved Education outcomes and skills	Provision of appropriate structures	**SOI 606**	**SOI 606** Number of replacement schools that have been completed	n/a	n/a	2	1	-1	At Carlton Van Heerden, the delay was primarily attributable to contractor cash-flow and resource-capacity constraints, which affected the timely procurement of materials, the deployment of adequate labour, and the maintenance of the required construction programme. Despite ongoing project monitoring and corrective interventions, progress could not be sufficiently accelerated to achieve completion within the 2025/26 financial year.
Improved Education outcomes and skills	Access to Grade R	**SOI 607**	**SOI 607** Number of new Grade R classrooms provided	n/a	n/a	8	2	-6	At Rietrivier, the delay in 4 Gr R classrooms was primarily due to sub-contractor cash-flow constraints, which negatively affected the mobilisation of resources, the procurement of materials, and overall on-site progress. At Voorspoed Primary School, the delay in 2 Gr R classrooms was due to slower-than-anticipated construction progress, which affected the timely execution of the works.

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	Provision of sanitation facilities	**SOI 608**	**SOI 608:** Number of additional ordinary classrooms provided	n/a	n/a	105	30	-75	The Department planned to complete classrooms associated with one new school and three replacement school projects during the reporting period. Construction progress on these projects was slower than anticipated due to contractor performance challenges, adverse weather conditions experienced during portions of the construction period, and delays in completing critical construction activities. As a result, fewer classrooms were completed during the period than had been anticipated.
Improved Education outcomes and skills	Provisioning of security (Fencing)	**POI 601**	**POI 601** Number of public ordinary schools where fencing was installed	n/a	n/a	5	5	0	n/a
Improved Education outcomes and skills	Provision of additional specialist rooms	**POI 602**	**POI 602** Number of specialist rooms built in public ordinary schools (includes new and replacement schools	n/a	n/a	3	3	0	n/a

4.6.6. Key Challenges Affecting Performance

Programme 6 continued operating within a highly complex infrastructure delivery environment during the 2025/26 financial year. The programme faced ongoing pressures associated with ageing infrastructure, infrastructure backlogs, fiscal constraints, rising construction costs and implementation delays affecting major capital projects. One of the most significant challenges remained the timely completion of large construction projects. Delays associated with contractors, implementing agents, procurement processes, supply chain disruptions, and project cash flow management continued to affect delivery timelines for new schools, replacement schools, and classroom expansion projects.

Infrastructure delivery in the Northern Cape also continued to be affected by the vast geographic spread of schools and the logistical challenges posed by remote and rural locations. The movement of contractors, materials, technical teams, and specialised service providers across large distances continued to contribute to implementation delays and increased project costs. The programme also remained under pressure due to inappropriate school structures, ageing facilities, and overcrowding in certain areas. Although progress continued through phased replacement and expansion projects, available funding remained insufficient to address all infrastructure needs simultaneously. Maintenance pressures also continued to increase during the reporting period. Many schools require ongoing maintenance interventions to preserve infrastructure functionality and prevent further deterioration. Within the current fiscal environment, balancing maintenance obligations against new infrastructure demand remained a significant challenge.

The implementation of compulsory Grade R and the continued expansion of inclusive education further increased pressure on the programme. Additional classrooms, specialised spaces and upgraded sanitation facilities remained necessary to support the evolving needs of the education sector. Despite these challenges, the programme continued to strengthen project monitoring, infrastructure planning, maintenance management, and compliance oversight processes to improve implementation performance and protect infrastructure investments across the Province.

4.6.7. Linking Performance with Budget Allocation Programme 6

Programme 6 remained one of the Department's most significant investment programmes during the 2025/26 financial year, serving as the primary mechanism for developing, maintaining, and improving education infrastructure across the Province. The programme received a final appropriation of R 746,9 million and recorded actual expenditure of R 746,8 million, resulting in a marginal under-expenditure of R 236 thousand or less than 0.1% of the allocated budget. This expenditure performance demonstrates a high level of budget utilisation despite the complex infrastructure delivery environment, contractor-related challenges and ongoing pressures associated with large-scale capital projects.

The programme achieved an overall average of 88% against its approved annual targets, with six of the ten performance indicators achieving 100% or more, resulting in an achievement rate of 60%. The strongest performance was recorded in the provision of basic services, infrastructure, and maintenance interventions. The programme exceeded all planned targets relating to water, electricity and sanitation provision, delivering services to 11, 14 and 17 education facilities respectively. In addition, 23 maintenance projects were completed against a target of 22, while all planned fencing projects and specialist room construction projects were successfully completed. These achievements demonstrate that available resources were effectively utilised to improve school functionality, learner safety, compliance with infrastructure norms and standards, and the overall quality of learning environments across the Province.

Table 4.6-5: Summary by sub-programme: Programme 6

Programme 6: INFRASTRUCTURE DEVELOPMENT	2025/26			2024/2025		
	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
Infrastructure Administration	151 330	152 584	-1 254	70 129	94 590	(24 461)
Infrastructure Public Ordinary Schools	572 342	572 287	55	622 616	617 592	5 024
Infrastructure Special Schools	21 007	21 007	-	10 520	2 169	8 351
Infrastructure Early Childhood Development	2 311	876	1 435	13 038	1 952	11 086
Total	**746 990**	**746 754**	**236**	**716 303**	**716 303**	**-**

Table 4.6-6: Summary by economic classification: Programme 6

Economic Classification	2025/26			2024/2025		
	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
Current payments	**219 054**	**220 253**	**(1 199)**	**195 733**	**221 101**	**(25 368)**
Compensation of employees	30 832	32 086	-1 254	28 000	30 635	(2 635)
Goods and services	188 222	188 167	55	167 733	190 466	(22 733)
Interest and rent on land	-	-	-	-	-	-
Transfers and subsidies			**-**	**-**	**85**	**(85)**
Payments for capital assets	**527 936**	**526 501**	**1 435**	**520 570**	**495 117**	**25 453**
Payment for financial assets	**-**	**-**	**-**	**-**	**-**	**-**
Total	**746 990**	**746 754**	**236**	**716 303**	**716 303**	**-**

The largest share of expenditure was incurred within the Infrastructure Public Ordinary Schools sub-programme, which accounted for R 572,3 million or approximately 77% of total programme expenditure. Payments for Capital Assets amounted to R 526,5 million, reflecting the capital-intensive nature of infrastructure delivery. Current Payments totalled R 220,3 million and supported infrastructure planning, project management, maintenance activities and technical oversight functions. While significant progress was made on service delivery and maintenance projects, performance on major capital projects remained below planned targets. The programme did not achieve the target for completing a new school; completed only one of the two planned replacement schools; delivered two of the eight targeted Grade R classrooms; and completed 30 of the planned 105 additional ordinary classrooms. These shortfalls were primarily attributable to contractor performance challenges, procurement delays, construction-sector pressures and project implementation constraints rather than a lack of funding. Overall, the expenditure profile demonstrates that the programme effectively utilised available resources to preserve existing assets, improve access to basic services and advance critical infrastructure projects, while continuing to address historical infrastructure backlogs within available fiscal resources.

4.6.8. Updated Key Risks

Programme 6 continued to play a critical enabling role in supporting quality education by providing and maintaining safe, functional, and sustainable infrastructure during the 2025/26 financial year. The programme recorded strong performance in the delivery of water, electricity, and sanitation services; maintenance implementation; school fencing; and specialist facility provision, contributing directly to improved learning environments and strengthened compliance with infrastructure norms and standards. Despite implementation challenges affecting major capital projects, the programme achieved an average performance level of 88% and maintained a high level of expenditure efficiency, demonstrating its continued commitment to addressing infrastructure needs across the Province.

Several strategic and operational risks nevertheless continue to affect infrastructure delivery. The most significant risk remains delays in the implementation and completion of major infrastructure projects due to contractor underperformance, procurement delays, supply chain disruptions, shortages of construction materials and broader challenges within the construction sector. These delays may continue to affect the timely delivery of schools, classrooms, Grade R facilities and replacement infrastructure, with corresponding implications for learner accommodation and service delivery. Rising construction costs, inflationary pressures and limited growth in infrastructure funding also remain key risks that may affect the affordability and sustainability of future infrastructure projects.

Additional risks include the continued existence of ageing infrastructure, inappropriate structures, overcrowding in certain schools and growing maintenance backlogs. The implementation of compulsory Grade R, the expansion of inclusive education and increasing demand for specialised learning spaces continue to place additional pressure on available infrastructure resources. Capacity constraints within technical and built-environment functions, together with risks relating to vandalism, theft, weather-related events and interruptions to municipal service delivery, may further affect project implementation and infrastructure sustainability. To mitigate these risks, the Department will continue to strengthen project planning, contractor performance management, infrastructure monitoring systems, preventive maintenance programmes, risk-based infrastructure prioritisation, and alignment between infrastructure planning and sector priorities. These interventions will remain critical in ensuring that infrastructure investment continues supporting improved educational outcomes, learner wellbeing and sustainable service delivery across the Northern Cape.

4.7. PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES

4.7.1. Purpose

Programme 7 remained responsible for safeguarding the credibility, integrity and reliability of assessment and certification processes within the Northern Cape education system during the 2025/26 financial year. The programme served as the Department's primary mechanism for ensuring that learner achievement was measured, quality assured and certified in accordance with national assessment standards and examination prescripts.

The programme further played a central role in strengthening institutional accountability and monitoring overall system performance. Through the administration of NSC examinations, assessment moderation, results management, and learner performance analysis, the programme continued to translate curriculum implementation into measurable educational outcomes. Beyond the administration of examinations, Programme 7 also provided a range of specialised education-related support services to improve learner performance and strengthen subject support interventions. This included assessment training, learner support initiatives, subject improvement programmes and intervention strategies focused on gateway subjects such as Mathematics and Physical Sciences.

The programme also supported system-wide interventions through the administration of special projects, conditional grants, and temporary employment initiatives, such as the Basic Education Employment Initiative. Within the broader education value chain, Programme 7 therefore continued operating at the intersection of assessment credibility, performance improvement and institutional accountability.

4.7.2. Strategic Alignment

Programme 7 remained closely aligned to Outcome 1: Improved Education Outcomes and Skills within both the MTDP and the Department's Strategic Plan. The programme supported broader education reform objectives by ensuring that learner performance outcomes remained credible, measurable and nationally benchmarked. The programme further contributed directly towards improving progression outcomes, bachelor-level passes and subject performance in gateway subjects. While curriculum delivery occurred primarily through schools, districts, and curriculum support structures, Programme 7 remained responsible for ensuring that assessment systems accurately reflected learner performance and provided credible information for planning and intervention.

The programme's strategic importance extended beyond examination administration itself. National Senior Certificate performance remained one of the most visible indicators of the education system's functionality and of public confidence in schooling outcomes. The programme continued to support data-driven interventions, subject support strategies, and assessment moderation processes to improve learner achievement and strengthen school-level accountability.

Programme 7 also remained aligned to the broader objectives of strengthening institutional governance, examination integrity and public confidence in certification systems. Secure examination processes, compliant moderation practices and accurate results management remained critical to maintaining the credibility of the provincial education system and ensuring fair access to post-school opportunities. Within the context of the MYEIP, the programme further supported ongoing reform initiatives aimed at strengthening foundational learning, improving throughput rates and increasing learner readiness for higher education, training and employment opportunities.

4.7.3. Sub-Programmes

Programme 7 was implemented through five sub-programmes: assessment administration, educator and learner support, skills development, targeted intervention initiatives, and the management of grant-funded projects. The programme played a critical role in safeguarding the credibility of the education system through effective administration of examinations and assessments, while simultaneously supporting improvements in learner performance and broader education reform priorities. The table below provides an overview of the key functions and performance highlights of each sub-programme during the 2025/26 financial year.

Table 4.7-1: Sub-Programme Functional Overview

Sub-Programme	Description and Functional Contribution	Performance Commentary
7.1 Payments to SETA	The sub-programme was responsible for facilitating statutory payments in accordance with the Skills Development Act and for supporting the Department's employee training and development obligations.	The sub-programme continued to ensure compliance with legislative requirements relating to skills development while supporting workforce capacity-building and professional development initiatives across the Department.
7.2 Professional Services	The sub-programme provided direct support services to educators and learners through assessment training, subject advisory support, learner intervention programmes and academic performance improvement initiatives. Particular emphasis was placed on supporting high-risk and underperforming subjects.	Curriculum and assessment support interventions continued to strengthen teaching and learning, contributing to improved learner performance and enhanced educator capacity across priority subject areas.
7.3 External Examinations	The sub-programme was responsible for managing the full examination lifecycle, including examination planning, paper security, printing, distribution, invigilation, marking, results processing, certification and irregularity management.	The sub-programme continued safeguarding the integrity, credibility and reliability of public examinations and assessments through effective administration and rigorous quality assurance processes.
7.4 Special Projects	The sub-programme implemented targeted intervention initiatives to improve learner performance and support strategic education priorities. Interventions included academic support programmes, learner performance improvement initiatives and system-strengthening projects.	Targeted interventions continued to address identified performance gaps and support learner achievement through focused academic support and strategic improvement initiatives.
7.5 Conditional Grants	The sub-programme managed grant-funded projects and ensured compliance with approved business plans, reporting requirements and grant conditions linked to national education priorities.	Grant-funded initiatives continued to support key sector priorities while strengthening programme implementation, monitoring and accountability in line with national requirements.

Across all sub-programmes, the emphasis during the reporting period remained on maintaining operational stability, protecting the credibility of assessment and examination processes, strengthening learner support interventions and enhancing system accountability. Despite operating within a constrained fiscal environment, the programme continued to prioritise effective service delivery, sound governance, and targeted interventions to improve educational outcomes across the Province.

4.7.4. Output Indicators and System Performance Programme 7

The performance framework for Programme 7 reflected strengthened alignment between learner performance outcomes, sector reporting structures and approved Technical Indicator Descriptions during the 2025/26 financial year. The programme continued to measure performance primarily in relation to National Senior Certificate outcomes, bachelor pass achievement, gateway subject performance and school-level academic improvement across the Province. All Programme 7 indicators were aligned under the broader departmental outcome of "Improved Education Outcomes and Skills", thereby strengthening consistency across departmental reporting structures and sector planning frameworks. This alignment further enhanced the relationship between programme outputs, assessment responsibilities and learner performance reporting processes.

The performance framework remained focused on learner performance outcomes within the National Senior Certificate examinations and related assessment indicators. These indicators remained strategically important because they reflected the cumulative performance of the education system across all phases of learning. Across all sub-programmes, the emphasis during the reporting period remained on maintaining operational stability, protecting the credibility of assessment and examination processes, strengthening learner support interventions and enhancing system accountability. Despite operating within a constrained fiscal environment, the programme continued to prioritise effective service delivery, sound governance, and targeted interventions to improve educational outcomes across the Province.

Table 4.7-2: Indicators Performance: Programme 7

Indicator Number	Output Indicator	Planned Target 2025/26	Actual Achievement 2025/26	Percentage Achievement	Indicator Achieved
SOI 701	Percentage of learners who passed the National Senior Certificate (NSC) examination	90.0%	87.80%	97.56%	NO
SOI 702	Percentage of Grade 12 learners passing at the Bachelor Pass level	40.3%	39.30%	97.52%	NO
SOI 703	Percentage of Grade 12 learners achieving 60% and above in Mathematics	15.1%	9.89%	65.50%	NO
SOI 704	Percentage of Grade 12 learners achieving 60% and above in Physical Sciences	16.2%	12.50%	77.16%	NO
SOI 705	Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and above	123	146	118.70%	YES
SOI 706	Number of job opportunities created through the Basic Education Employment Initiative	4 838	4 722	98.00%	NO

During the reporting period, the Province achieved an NSC pass rate of 87.80% against a target of 90.0%. Although the target was not fully achieved, the result nevertheless reflected continued improvement within the provincial education system and maintained the Northern Cape's positive upward trajectory in learner performance outcomes. The Department further recognised that long-term improvement in NSC outcomes remained dependent on strengthening literacy, numeracy and foundational learning across earlier grades within the schooling system.

Performance relating to bachelor-level passes also remained positive during the reporting period. The Province achieved a bachelor pass rate of 39.30% against a target of 40.3%, reflecting continued progress towards improving learner progression into higher education and strengthening access to university studies within the Province. The programme, however, continued to experience challenges in high-level performance in Mathematics and Physical Sciences. Performance against indicators measuring learners achieving 60% or more in these gateway subjects remained below target, reflecting the continued impact of foundational learning gaps, learner participation challenges, and performance pressures in earlier grades. The Department therefore continued prioritising targeted learner support, curriculum interventions and strengthened support within Grades 8 and 9 to improve long-term subject performance outcomes.

Despite these challenges, strong progress was made in school-level NSC performance. The number of secondary schools achieving an NSC pass rate of 70% and above exceeded the planned target by a significant margin, reflecting improved performance stability across schools and the positive impact of targeted curriculum support interventions, strengthened moderation processes, and intensified support for underperforming schools and subjects. The programme also continued to implement the Basic Education Employment Initiative for part of the reporting period. Although the programme slightly underachieved against the planned target, substantial employment opportunities continued to be created through the initiative prior to its discontinuation during October 2025.

Programme 7 continued to demonstrate the important role of assessment systems, learner performance monitoring, and curriculum support interventions in strengthening accountability, improving learner achievement, and supporting improved education outcomes across the provincial schooling system during the 2025/26 financial year.

Table 4.7-3: Programme 7: Outcome, Outputs and Indicators Achievements and Planned Targets

Outcome 2025/26 (Re-Tabled)	Output 2025/26 (Re-Tabled)	Indicator Number	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations 2025/26
Improved Education outcomes and skills	Grade 12 learners passing the National Senior Certificate	**SOI 701**	**SOI 701:** Percentage of learners who passed the National Senior Certificate (NSC) examination	75.8%	0.842	90.0%	87.80%	-2.20%	Strengthening literacy and numeracy across all grades so as to lay a solid learning foundation for improved performance at the NSC level.
Improved Education outcomes and skills	Improved Grade 12 learner Bachelor Pass level passes	**SOI 702**	**SOI 702:** Percentage of Grade 12 learners passing at the Bachelor Pass level	30%	0.388	40.3%	39.30%	-1.00%	Improve teaching, SBA and overall support provided to learners to ensure performance at Level 5-7.
Improved Education outcomes and skills	Improved Grade 12 learner Performance in Mathematics	**SOI 703**	**SOI 703:** Percentage of Grade 12 learners achieving 60% and above in Mathematics	12.7%	0.148	15.1%	9.89%	-5.21%	Strengthen focus on Maths and Science at earlier grades, with increased support in Grades 8 and 9 to increase both participation and performance.
Improved Education outcomes and skills	Improved Grade 12 learner performance in Physical Sciences	**SOI 704**	**SOI 704:** Percentage of Grade 12 learners achieving 60% and above in Physical Sciences	12.5%	0.12	16.2%	12.50%	-3.70%	Strengthen focus on Science and Maths at earlier grades, with increased support in Grades 8 and 9 to increase both participation and performance.
Improved Education outcomes and skills	Improved Secondary School NSC pass rate	**SOI 705**	**SOI 705:** Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and above	125	139	123	146	23	Targeted focused in underperforming subjects. Strengthen SBA across grades and poor-performing subjects.
Improved Education outcomes and skills	Work force that is representative of the demographics of the Province	**SOI 706**	**SOI 706:** Number of job opportunities created through the Basic Education Employment Initiative	n/a	n/a	4,838	4722	-116	Withdrawal of schools from the project and attrition.

4.7.5. Key Challenges Affecting Performance

Programme 7 continued operating within a highly demanding performance environment during the 2025/26 financial year. The programme faced ongoing pressures associated with learner progression challenges, gateway subject underperformance, examination logistics, and increasing expectations regarding National Senior Certificate outcomes.

One of the primary challenges remained the continued underperformance in Mathematics and Physical Sciences. Learner participation rates, foundational subject gaps, and weak performance trajectories in earlier grades continued to affect the quality of passes achieved at the Grade 12 level. The Department recognised that improvements in gateway subjects require sustained interventions throughout the schooling system, rather than interventions limited to the Grade 12 year alone. The programme also continued facing challenges relating to progressed learners and over-age learner cohorts within the system. These learners often required additional academic support and intervention to improve throughput and completion rates.

Budget constraints further affected the scale and intensity of certain learner support programmes, intervention camps, examination support activities and educator development initiatives during the reporting period. Although targeted interventions continued to be implemented, available resources remained insufficient to address all identified support needs across districts and schools. Examination administration also remained operationally intensive. The secure management of examination papers, marking processes, moderation systems and results processing continued to require extensive coordination and compliance management across the Province.

The discontinuation of the Basic Education Employment Initiative during the reporting period also created operational pressures within some schools that had previously relied on Education Assistants and support personnel to assist with administrative and learner support activities. Despite these challenges, the programme continued to strengthen learner support interventions, examination oversight processes, and performance monitoring systems to improve learner outcomes and maintain the credibility of assessment processes across the Province.

4.7.6. Linking Performance with Budget Programme 7

Programme 7 remained responsible for safeguarding the credibility of assessment systems, improving learner performance outcomes and supporting strategic education interventions during the 2025/26 financial year. The programme received a final appropriation of R 391.9 million and recorded actual expenditure of R 396,6 million, resulting in an over-expenditure of R 4,6 million or 1.16% against the final allocation. Despite operating within a constrained fiscal environment, the programme successfully maintained the integrity of examination processes, implemented learner support interventions and continued supporting system-wide performance improvement initiatives across the Province.

The programme achieved one of its six performance indicators at 100% or above, while several of the remaining indicators performed close to target. Although the NSC pass rate, bachelor pass rate, Mathematics performance, Physical Sciences performance and Basic Education Employment Initiative targets were not fully achieved, overall results remained relatively close to planned levels and reflected the continued progress being made within the provincial education system. A notable achievement was the significant overachievement of the indicator on the number of secondary schools achieving an NSC pass rate of 60% or more, with 146 schools exceeding the target of 123. This outcome demonstrates the positive impact of curriculum support

interventions, strengthened moderation processes, district-level monitoring and targeted support to underperforming schools.

Table 4.7-4: Summary by sub-programme: Programme 7

Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES	2025/26			2024/2025		
	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
Payment SETA	5 000	5 000	-	-	-	-
Professional Services	25 143	25 143	-	25 525	25 525	-
Special Projects	227 763	232 322	(4 559)	16 216	16 216	-
External Examinations	123 047	123 047	-	101 800	101 723	77
HIV and AIDS (Life Skills Education) Grant	7 770	7 770	-	7 435	7 435	-
Social Sector EPWP Incentive Grant for Provinces			-	2 461	2 461	-
EPWP Incentive Grant for Provinces	3 272	3 272	-	2 243	2 243	-
Total	**391 995**	**396 554**	**(4 559)**	**155 680**	**155 603**	**77**

Table 4.7-5: Summary by economic classification: Programme 7

Economic Classification	2025/26			2024/2025		
	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
Current payments	**368 729**	**343 835**	**24 894**	**149 403**	**149 515**	**(112)**
Compensation of employees	75 918	69 551	6 367	64 761	64 761	-
Goods and services	292 811	274 284	18 527	84 642	84 754	(112)
Interest and rent on land			-	-	-	-
Transfers and subsidies	**22 238**	**51 792**	**(29 554)**	**5 584**	**5 584**	**-**
Payments for capital assets	**1 028**	**927**	**101**	**693**	**504**	**189**
Payment for financial assets			**-**	**-**	**-**	**-**
Total	**391 995**	**396 554**	**(4 559)**	**155 680**	**155 603**	**77**

The largest proportion of programme expenditure was incurred within the Special Projects sub-programme, which recorded R 232,3 million in expenditure and primarily supported the implementation of the Basic Education Employment Initiative, learner support interventions, and strategic education improvement projects. External Examinations accounted for R 123,0 million and ensured the successful administration, security, moderation, marking and certification of examinations across the Province. Expenditure by economic classification shows that Current Payments amounted to R 343,8 million, while Transfers and Subsidies exceeded the original allocation due to programme implementation requirements for employment and support initiatives. Although performance in gateway subjects such as Mathematics and Physical Sciences remained

below target, expenditure continued to support subject-improvement strategies, learner-support programmes, educator-development initiatives, and examination-administration systems. Overall, the expenditure profile demonstrates that available resources were directed towards maintaining assessment credibility, supporting learner achievement and strengthening accountability within the education system despite increasing operational and fiscal pressures.

4.7.7. Updated Key Risks

Programme 7 continued to play a critical role in maintaining the credibility, integrity, and reliability of the provincial education system during the 2025/26 financial year. Through the effective administration of examinations, learner performance monitoring, curriculum support interventions and strategic education projects, the programme contributed significantly to improved accountability and strengthened education outcomes across the Province. Although several learner performance indicators were not fully achieved, the Province maintained a strong NSC pass rate, recorded positive bachelor pass outcomes, and exceeded targets for the number of schools achieving acceptable NSC performance levels. These results demonstrate the continued value of targeted interventions, assessment oversight and curriculum support programmes implemented throughout the year.

Several strategic risks nevertheless continue to require focused management. The most significant risk remains persistent underperformance in gateway subjects such as Mathematics and Physical Sciences, which continues to affect learner access to scarce skills pathways, higher education opportunities and broader economic participation. Weak foundational learning in earlier grades, challenges in learner participation, and variable curriculum coverage remain underlying factors affecting subject performance. Risks associated with progressed learners, over-age learner cohorts and learner retention also continue to place pressure on throughput rates, bachelor-level passes and overall NSC quality outcomes.

Additional risks include examination security threats, administrative errors, assessment irregularities, and increased operational costs associated with examination administration, marking, and moderation. Fiscal constraints may further limit the scale of learner support interventions, academic enrichment programmes and educator development initiatives required to improve performance outcomes. The discontinuation of the Basic Education Employment Initiative has also reduced the additional support capacity previously available within schools. To mitigate these risks, the Department will continue to strengthen performance analytics, subject-specific intervention strategies, examination security systems, moderation processes, district support programmes, and early-grade literacy and numeracy interventions. Particular emphasis will be placed on strengthening Mathematics and Science performance, improving learner progression outcomes and enhancing accountability across the assessment and curriculum support value chain to sustain improvements in educational outcomes across the Northern Cape.

4.8. Challenges and Mitigation Strategies

The NCDoE continues to implement its Strategic Plan (2025–2030) and APP within a constrained and evolving operating environment. While the Department remains committed to improving education outcomes, several structural, fiscal and social challenges continue to affect system stability and service delivery efficiency.

These challenges are not isolated. They are interlinked and cumulative. Fiscal pressure affects post-provisioning; post-provisioning affects curriculum delivery; curriculum pressure affects educator morale; and social conditions affect learner retention and performance. The Department’s mitigation approach, therefore, requires both immediate operational responses and medium-term structural adjustments.

The table below consolidates the primary external and systemic risks affecting the implementation of the Strategic Plan and APP, along with their contextual implications and the mitigation responses adopted by the NCDoE.

Table 4.8-1: Key Systemic Challenges and Mitigation Strategies

Strategic Risk Area	Underlying Drivers and Context	Systemic Impact on the Education Value Chain	Implications for Strategic Plan & APP Implementation	Mitigation Measures and Management Response
Sustained Fiscal Pressure and Shrinking Affordable Post Basket	Ongoing national fiscal consolidation, high Compensation of Employees (CoE) growth due to notch progression and wage agreements, and limited provincial revenue growth have reduced the Department's real purchasing power. While post establishments remain formally approved, the number of posts that can be funded within budget ceilings has reduced.	Increased pressure on post provisioning; inability to expand educator posts in line with learner growth; redistribution rather than creation of posts; increased class sizes in certain schools; multi-grade teaching in rural schools; heightened workload pressures on existing educators.	Risk to curriculum coverage, foundational learning targets, and subject-specific improvement strategies (particularly Mathematics, Physical Sciences and Languages). Potential impact on Standard Output Indicators related to teacher development and learner performance.	Multi-year financial modelling of educator post basket; prioritisation of Foundation Phase and gateway subjects; strict alignment of posts to verified enrolment data; transparent consultation with organised labour; reprioritisation within MTEF to protect core curriculum delivery; strengthened monitoring of educator workload distribution.
Crowding Out of Non-Salary Expenditure	An increasing proportion of the equitable share absorbed by salaries limits available funding for maintenance, LTSM top-ups, ICT expansion, school support services and psychosocial programmes.	Deferred maintenance; delayed minor repairs; constrained procurement of supplementary learning materials; limited expansion of digital initiatives; reduced flexibility to respond to emerging needs.	Pressure on infrastructure compliance (Norms and Standards), reduced agility in implementing reading and numeracy interventions, and slower roll-out of ICT-enabled learning and data systems.	Protection of key conditional grants; ring-fencing of infrastructure compliance funds; centralised LTSM procurement efficiencies; strengthened asset management and predictive maintenance; partnerships with the private sector for ICT and renewable energy support.
Organisational Capacity Constraints	Revised organisational structure required alignment to fiscal ceilings rather than ideal service-delivery design. DPSA feedback necessitated scaling down of originally proposed capacity expansion. District HR and support units remain under-resourced.	Administrative bottlenecks; slower recruitment processes; limited oversight capacity; increased burden on existing managers; risk of delayed implementation of BELA, capacity regulations and admission reforms.	Potential delays in achieving performance milestones linked to governance, teacher development, admissions management and compliance monitoring.	Finalisation of fiscally compliant structure within 2026/27 MTEF; prioritisation of critical posts (curriculum, finance, infrastructure planning); internal realignment of responsibilities; strengthened EMT oversight of Audit Improvement Plan implementation.
Rural Recruitment and Retention Challenges	Vast geographic distances, limited amenities in remote towns, and perceived isolation discourage long-term educator placement in rural schools.	Persistent vacancies in scarce subjects; reliance on multi-grade teaching; instability in subject offerings; disruption of continuity in curriculum delivery.	Risk to MST participation rates, NSC quality passes, and GEC preparation outcomes. Increased support burden on district curriculum units.	Targeted induction and mentorship for newly appointed teachers; collaboration with Higher Education Institutions to promote rural placement; strengthened district-based subject advisory support; strategic deployment of newly qualified teachers; exploration of incentive mechanisms within policy limits.
Learner Pregnancy and Social Vulnerability	Socio-economic pressures, poverty, limited parental supervision in some communities, and broader social vulnerabilities contribute to sustained learner pregnancy rates in certain districts.	Interrupted schooling; dropout risk; increased demand for psychosocial support; strain on school management teams; stigma affecting learner well-being.	Negative impact on retention and completion indicators; increased pressure on inclusive education and learner support services.	Strengthened Life Orientation programmes; multi-sectoral collaboration with Health and Social Development; implementation of re-entry support policies; targeted district monitoring; community engagement campaigns.
School Safety, Vandalism and Theft	Economic hardship, urban expansion, inadequate security infrastructure in certain areas and community-level instability contribute to vandalism and theft of school infrastructure.	Recurrent damage to sanitation facilities, electrical systems and fencing; diversion of maintenance budgets to repairs rather than upgrades; delayed compliance with Norms	Increased infrastructure compliance risk; potential audit findings relating to asset management; reputational risk; cost escalations in maintenance budget.	School Safety Volunteer Programme; partnerships with SAPS and community policing forums; installation of improved perimeter fencing and lighting where feasible; community awareness campaigns; strengthened monitoring of high-risk schools.

Strategic Risk Area	Underlying Drivers and Context	Systemic Impact on the Education Value Chain	Implications for Strategic Plan & APP Implementation	Mitigation Measures and Management Response
		and Standards; learning disruptions.		
Digital Divide and Connectivity Constraints	Uneven broadband infrastructure, particularly in rural districts; limited ICT readiness in some schools; constrained ICT budget envelope.	Reduced ability to implement blended learning; limited utilisation of digital assessment tools; slower administrative data reporting; widening gap between urban and rural schools in digital literacy.	Slower progress toward e-learning targets; limited scalability of digital curriculum reforms; impact on real-time performance monitoring.	Phased ICT rollout aligned to infrastructure readiness; partnerships with renewable energy and telecommunications stakeholders; teacher ICT competency training; prioritisation of critical examination grades for device allocation.
Labour Relations and Post Provisioning Disputes	Redistribution of limited posts, fiscal pressure, and structural reform processes create tensions during post-provisioning cycles.	Risk of work-to-rule actions; slowed implementation of academic programmes; delayed placement of educators; morale impact.	Operational risk to the timely commencement of the academic year and curriculum recovery initiatives.	Continuous engagement through Provincial ELRC; early consultation prior to final post allocation; transparent communication of allocation criteria; documented appeals processes.

These risks are not episodic but structural. They arise from the intersection of fiscal constraint, demographic realities, regulatory reform and social pressures. The Department's mitigation strategy therefore combines financial prudence, strengthened oversight, stakeholder engagement and targeted programme protection.

Over the 2025–2030 Strategic Plan period, sustained monitoring of these risk areas will be embedded within quarterly performance reviews, Audit Improvement Plan implementation, and Executive Management Team oversight to ensure that corrective measures are taken timeously where required.

5. PUBLIC-PRIVATE PARTNERSHIPS

The Department currently does not have any formal Public-Private Partnerships (PPPs) as defined under the PFMA and National Treasury Regulation 16. This position is largely informed by the nature, scale and geographic distribution of the province. The Northern Cape is characterised by a dispersed settlement pattern, low population density and relatively small project sizes, which limit the feasibility and attractiveness of large-scale PPP arrangements, particularly in the education infrastructure sector. In addition, the Department's infrastructure programme is predominantly funded through conditional grants, specifically the EIG, which is governed by strict funding frameworks and implementation protocols that do not readily accommodate PPP structures.

Notwithstanding the absence of formal PPPs, the Department continues to engage with private-sector stakeholders and development partners through alternative mechanisms. These include:

- Targeted engagements with the private sector for potential funding, co-funding, or support on specific projects, particularly in areas of high need;
- Collaboration with non-governmental organisations (NGOs) and community-based organisations in support of social programmes such as ECD, learner support initiatives and school-based interventions;
- Exploration of innovative funding models and partnerships, including impact-driven and blended finance approaches, where these are feasible and aligned to regulatory requirements.

The Department has also applied for the Budget Facility for Infrastructure funding for selected infrastructure projects and is awaiting feedback on this sector application. Going forward, the Department remains open to considering PPPs where a clear value-for-money case can be demonstrated, and where such arrangements would accelerate infrastructure delivery or improve service quality without compromising affordability or

compliance. Any future PPP initiatives will be subject to rigorous feasibility assessment and approval processes as prescribed by the National Treasury.

6. TRANSFER PAYMENTS

6.1. Transfer payments to public entities

The Department does not have any public entities reporting to it and, accordingly, no transfer payments were made to public entities during the 2025/26 financial year. All departmental functions, programmes and service delivery responsibilities are implemented directly through the Department's organisational structures and funded through the approved departmental budget and grants. Consequently, there are no public entities for which the Department exercises oversight responsibilities or to which financial transfers are made in support of operational or programme activities

7. CONDITIONAL GRANTS

7.1. Conditional grants and earmarked funds paid

No conditional grants or earmarked funds were paid directly by the Department during the reporting period. Conditional grant allocations applicable to the education sector are transferred and administered through the National Treasury in accordance with the Division of Revenue Act and approved grant frameworks. Similarly, infrastructure-related grant funding is managed and disbursed by the Department of Roads and Public Works, which serves as the implementing agent for infrastructure projects. The Department's role is therefore limited to the planning, implementation, monitoring and reporting of grant-funded activities in compliance with approved business plans, grant conditions and applicable legislative requirements.

7.2. Conditional grants and earmarked funds received

The tables below provide details of the conditional grants and earmarked funds received during the period 1 April 2025 to 31 March 2026. These funding allocations supported the implementation of key national and provincial education priorities and provided targeted resources for critical interventions relating to Early Childhood Development, education infrastructure, school nutrition, Mathematics, Science and Technology education, HIV and AIDS Life Skills Education, support for learners with severe to profound intellectual disabilities, and employment creation initiatives. The grants supplemented the Department's equitable share allocation and enabled the continued delivery of programmes that improve access, quality, equity, and efficiency across the education sector.

The Department remained responsible for the implementation, monitoring and reporting of grant-funded activities in accordance with approved business plans, grant frameworks and the requirements of the Division of Revenue Act (DoRA). Throughout the reporting period, emphasis was placed on ensuring compliance with grant conditions, strengthening expenditure management, achieving planned outputs and maintaining accountability for the utilisation of public resources. The information presented below outlines the purpose, expected outputs, actual achievements, expenditure performance and monitoring arrangements associated with each grant received during the 2025/26 financial year.

7.2.1. EARLY CHILDHOOD DEVELOPMENT (ECD) CONDITIONAL GRANT

Table 7.2-1: Early Childhood Development (ECD) Conditional Grant

Name of Grant	Early Childhood Development Grant
Department who transferred the grant	National Treasury
Purpose of the grant	To increase the number of poor children accessing subsidised early childhood development programmes; to support early childhood development providers delivering an early childhood development programme to meet basic health and safety requirements for registration; to construct low-cost early childhood development centres.
Expected outputs of the grant	This grant has two components, each with detailed outputs, conditions, and responsibilities, specified in separate frameworks. The two components are the infrastructure component and the subsidy component • To increase the number of poor children accessing subsidised, quality ECD programmes • To support ECD providers delivering ECD programmes to meet basic health and safety requirements for registration • To construct low-cost ECD centres
Actual outputs	• Number of children subsidised from the conditional grant in fully registered centres – 2 577 • Number of children subsidised from the conditional grant in conditionally registered centres – 7 821 • Number of children subsidised from the conditional grant in non-centre-based services -3 407
Amount per amended DORA	R 68 882 000
Amount transferred (R'000)	R 68 882
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality (R'000)	R 68 882
Reasons for the funds unspent by the entity	N/A
Reasons for deviations on	N/A
Measures taken to improve performance	None
Monitoring mechanism by the transferring department	Quarterly Monitoring and support visits to centres Monthly and quarterly reporting submitted to DBE

7.2.2. EARLY CHILDHOOD DEVELOPMENT (ECD) CONDITIONAL GRANT: INFRASTRUCTURE COMPONENT

Table 7.2-2: Early Childhood Development (ECD) Conditional Grant: Infrastructure Component

Name of Grant	Early Childhood Development Grant
Department who transferred the grant	National Treasury
Purpose of the grant	• To support ECD providers delivering an ECD programme to meet basic health and safety requirements for registration • To construct low-cost ECD centres
Expected outputs of the grant	• Number of ECD centres provided with Health and Safety support for compliance with registration • Number of conditionally registered ECD centres maintained • Number of low-cost ECD centres constructed
Actual outputs	• Mobiles delivered to 2 of the 3 Centres. The works are not 100% completed. • The remaining 1 centre is in phase 3 of planning. The property challenges are being addressed with the municipality.

Name of Grant	Early Childhood Development Grant						
	PROGRAMME	**Target 2025/26**	**DELIVERED Q1**	**DELIVERED Q2**	**DELIVERED Q3**	**DELIVERED Q4**	**Delivered 2025/26**
	New ECD Centres	3	0	0	0	0	0
	Health and Safety Packs	35	0	0	32	0	32
Amount per amended DORA	R 6 585 000						
Amount transferred (R'000)	R 6 585						
Reasons if amount as per DORA not transferred	N/A						
Amount spent by the department/ municipality (R'000)	R 6 585						
Reasons for the funds unspent by the entity	N/A						
Reasons for deviations on performance	The underperformance in the construction of new ECD centres is attributed to delays in project implementation and unresolved property-related challenges affecting one of the identified sites. Two of the three centres received mobile units; however, the works were not fully completed during the reporting period. Despite these challenges, substantial progress was made in planning and implementation. The target for Health and Safety Packs was substantially achieved, with 32 of the 35 planned packs delivered to ECD centres.						
Measures taken to improve performance	The department continues to engage with municipalities and relevant stakeholders to resolve property and site-related challenges affecting the outstanding ECD centre. Project planning and coordination processes have been strengthened to accelerate the implementation and completion of outstanding works. Regular follow-ups with contractors and implementing agents are also undertaken to improve project delivery and ensure completion of infrastructure projects.						
Monitoring mechanism by the transferring department	The transferring department monitors performance through quarterly performance and expenditure reports, progress meetings, and site visits to verify implementation progress. Monitoring mechanisms also include reviewing project milestones, conducting compliance assessments, and maintaining ongoing engagement with the department to ensure that grant objectives, outputs, and expenditure targets are achieved within the prescribed timeframes.						

7.2.3. EDUCATION INFRASTRUCTURE GRANT (EIG)

Table 7.2-3: Education Infrastructure Grant (EIG)

Name of Grant	Education Infrastructure Grant (EIG)		
Department who transferred the grant	National Treasury		
Purpose of the grant	To supplement provinces to fund the provision of education infrastructure in line with the regulations relating to minimum uniform norms and standards for public school infrastructure • To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education, including district and circuit accommodation • To address the achievement of the targets set out in the minimum norms and standards for school infrastructure • To address damages to infrastructure • To enhance the capacity to deliver infrastructure in education		
Expected outputs of the grant	• Number of new schools, additional education spaces, education support spaces and administration facilities constructed, as well as equipment and furniture provided • Number of existing schools' infrastructure upgraded and rehabilitated, including schools constructed of asbestos material and other inappropriate materials • Number of new and existing schools maintained • Number of disaster-damaged schools rehabilitated • Number of schools provided with water, sanitation, and electricity • Number of work opportunities created • Number of new special schools provided, and existing special and full-service schools upgraded and maintained		
Actual outputs	**Indicators**	**Annual Targets**	**2025/26 Achievement (All Q4)**
	SOI 601: Number of education facilities provided with water services	6	11
	SOI 602: Number of education facilities provided with electricity services	9	12

Name of Grant	Education Infrastructure Grant (EIG)
	SOI 603: Number of education facilities provided with sanitation services: 13 / 15 **SOI 604:** Number of education facilities where maintenance projects are completed: 22 / 22 **SOI 604:**Number of schools provided with new or additional boarding facilities: 0 / 0 **SOI 605:** Number of new schools completed: 1 / 0 **SOI 606:** Number of replacement schools that have been completed: 2 / 1 **SOI 607:** Number of new Grade R classrooms provided: 8 / 2 **SOI 608:** Number of additional ordinary classrooms provided: 105 / 26 **POI 601:** Number of public ordinary schools where fencing was installed: 5 / 5 **POI 602:** Number of specialist rooms built in public ordinary schools (includes new and replacement schools): 3 / 3 The department demonstrated strong performance in providing basic services to education facilities during the 2025/26 financial year. Targets for water, electricity, and sanitation services were exceeded: 11 facilities with water services (target: 6), 12 with electricity (target: 9), and 15 with sanitation (target: 13). The annual maintenance project target was fully achieved, with 22 projects completed, while the fencing and specialist room targets were also met in full. However, underperformance was recorded in the completion of new schools, replacement schools, Grade R classrooms, and additional ordinary classrooms, mainly due to project delays and implementation challenges experienced during the reporting period.
Amount per amended DORA	R 746 990 000
Amount transferred (R'000)	R 746 990
Reasons if amount as per DORA is not transferred	N/A
Amount spent by the department/ municipality (R'000)	R 746 990
Reasons for the funds unspent by the entity	None
Reasons for deviations on performance	The overachievement in the provision of water, electricity, and sanitation services is attributed to the completion of additional projects carried over from previous financial years and to the accelerated implementation of ongoing projects. The achievement of maintenance, fencing, and specialist room targets reflects effective project planning and implementation. Underperformance in completing new schools, replacement schools, Grade R classrooms, and additional ordinary classrooms was mainly due to delays in construction progress, contractor performance challenges, procurement processes, and budgetary and implementation constraints experienced during the reporting period.
Measures taken to improve performance	The department continues to strengthen project management and monitoring processes to improve implementation performance. Measures include closer engagement with implementing agents and contractors, accelerated procurement and appointment processes, regular site inspections, and improved coordination between project stakeholders. Corrective actions are also implemented on delayed projects to improve delivery and recover outstanding targets in the next reporting period.
Monitoring mechanism by the transferring department	The transferring department monitors performance through monthly and quarterly progress reports, site visits, technical review meetings, and performance assessments against approved business plans and targets. Financial and non-financial performance is further monitored through infrastructure reporting systems, oversight engagements with implementing agents, and compliance reviews to ensure that projects are implemented in accordance with approved plans, budgets, and timeframes.

7.2.4. EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT FOR PROVINCES

Table 7.2-4: Expanded Public Works Programme Integrated Grant For Provinces

Name of Grant	Expanded Public Works Programme Integrated Grant for Provinces
Department who transferred the grant	Department of Roads and Public Works
Purpose of the grant	To provide Expanded Public Works Programme (EPWP) incentive funding to expand job creation efforts where labour-intensive delivery methods can be optimised. Grant purpose. 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 EPWP guidelines: • maintenance of buildings • other economic and social infrastructure • waste management and cleaning services • early childhood development services • sports programme

<table>
<tr><th>Name of Grant</th><th>Expanded Public Works Programme Integrated Grant for Provinces</th></tr>
<tr><td></td><td>• national school nutrition programme
• other social services programmes</td></tr>
<tr><td>Expected outputs of the grant</td><td>• Number of people employed, trained and receiving income through the EPWP in the social, infrastructure, environment and culture sectors
• Number of days worked per work opportunity created
• Number of Full-Time Equivalents (FTEs) to be created through the grant
• Number of beneficiaries provided with social services</td></tr>
<tr><td>Actual outputs</td><td>The Education Programme exceeded its annual target for the 2025/26 financial year, delivering 93 work opportunities against a target of 78, achieving 119%. To support skills development and capacity building, 15 beneficiaries received accredited training in Plant Production at NQF Level 2, while a further 75 beneficiaries participated in orientation training. These interventions contributed towards enhancing employability, skills transfer, and sustainable livelihood opportunities for programme participants.

<table>
<tr><th rowspan="2">Programme</th><th rowspan="2">Target 2025/26</th><th colspan="2">Completed Projects</th></tr>
<tr><th>Total delivered</th><th>% Progress</th></tr>
<tr><td>Education</td><td>78</td><td>93</td><td>119%</td></tr>
</table></td></tr>
<tr><td>Amount per amended DORA</td><td>R 3 272 000</td></tr>
<tr><td>Amount transferred (R’000)</td><td>R 3 272</td></tr>
<tr><td>Reasons if amount as per DORA not transferred</td><td>N/A</td></tr>
<tr><td>Amount spent by the department/ municipality (R’000)</td><td>R 3 272</td></tr>
<tr><td>Reasons for the funds unspent by the entity</td><td>N/A</td></tr>
<tr><td>Reasons for deviations on performance</td><td>The overachievement in the EPWP Education Programme is attributed to the successful implementation of additional work opportunities created through ongoing maintenance and infrastructure-related activities during the reporting period. Improved coordination of programme activities and efficient utilisation of available resources also contributed to the achievement exceeding the annual target.</td></tr>
<tr><td>Measures taken to improve performance</td><td>The department strengthened programme coordination and monitoring to maximise the creation of work opportunities and ensure effective implementation of EPWP activities. Continuous engagement with project teams and beneficiaries, improved reporting processes, and the provision of accredited and non-accredited training contributed towards enhancing programme performance and beneficiary development.</td></tr>
<tr><td>Monitoring mechanism by the transferring department</td><td>Performance is monitored through monthly and quarterly EPWP reports submitted to the transferring department, supported by verification of work opportunities created and training provided. Monitoring mechanisms include site visits, attendance registers, beneficiary verification, and regular performance review meetings to ensure compliance with EPWP reporting requirements and achievement of programme targets.</td></tr>
</table>

7.2.5. HIV AND AIDS (LIFE SKILLS EDUCATION) GRANT

Table 7.2-5: HIV and AIDS (Life Skills Education) Grant

Name of Grant	HIV and AIDS (Life Skills Education) Grant
Department who transferred the grant	National Treasury
Purpose of the grant	To support South Africa’s HIV prevention strategy by; providing comprehensive sexuality education and access to sexual and reproductive health services to learners; supporting the provision of employee health and wellness programmes for educators; to mitigate the impact of HIV and TB by providing a caring, supportive and enabling environment for learners, educators and school support staff; to reduce the vulnerability of children to HIV, TB and sexually transmitted infections, with a particular focus on orphaned children and girls
Expected outputs of the grant	• Increased HIV, STI, TB and Sexual Reproductive Health knowledge and skills amongst learners, educators, school support staff and officials in order to reduce risky sexual behaviours through awareness, peer education, and advocacy campaigns • Decrease in risky sexual behaviour among learners • Decreased barriers to retention in schools, in particular for vulnerable learners (girls and boys)
Actual outputs	**ADVOCACY:** • The KPA Outcome Indicators with Learners, Educators, School Community Members and Supporting Stakeholders are concerned with awareness of HIV risk factors, TB and COVID-19 knowledge.

Name of Grant	HIV and AIDS (Life Skills Education) Grant
	• Educators, Learners, School Community Members & Supporting Stakeholders were engaged in the respective quarterly reported Advocacy & Social Mobilisation Events as Outcome Indicators, reaching the quarterly targets of 22 203, 23 645, 23 982, 125 462 Learners, 711, 818, 971, 719 Educators, 162, 559, 283, 220 Community Members & 028, 149, 205, 233 Supporting Stakeholders, realising the Accumulated Annual Output Achievements of 195 292 (1952.92%) Learners, 3 219 (643.8%) Educators, 1224 (612%) Community Members & 615 (61.5%) Supporting Stakeholders, out of the respective set target of 10 000 Learners, 500 Educators, 200 Community Members & 1000 Supporting Stakeholders respectively for the 2025/26 period of reporting **TRAINING & DEVELOPMENT:** • The KPA Outcome Indicators with Educator Outputs is aimed at 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 implemented at schools. • Educators were engaged in the respective quarterly reported trainings as Outcome Indicators, reaching the quarterly targets of 000, 060, 000, 000 Life Orientation Educators empowered on SRH and CSE with 000, 060, 000, 000 Educators for Integration into the Curriculum, realising the Accumulated Annual Output Achievements of 060 (20%) Life Orientation Educators, 060 (150%) Educators for integration into the curriculum, out of the respective set target of 300 Life Orientation Educators, 40 Educators for integration into the curriculum respectively for the 2025/26 period of reporting. **PEER EDUCATION:** • 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. • In accordance with program Outcome Indicators, the conducted program reached the respective Quarterly Output Targets of 501, 424, 133, 069 High School Learners on Establishment of Peer Education Clubs, with 000, 054, 012, 013 Cubs, 151, 643,3 22, 175 Learners on Career Guidance Development & Support, 744, 3 281, 743, 4 057 through Early & Unintended Pregnancy Dialogues and 552, 978, 768, 1 858 Learners on Priority Interventions for Combatting Drug & Alcohol Use, Gender Based & School Violence as well as Gangsterism & Femicide. • The Accumulated Quarterly Output Achievements, yielded an Annual Performance of 1 127 • (2254%), 079 (150%), 1 291 (1291%), 8 825 (8825%) and 4 156 (4156%) Learners respectively against the respective targets of 50, 50, 100, 100 & 100 Learners for the 2025/26 period of reporting. **CARE & SUPPORT:** • The KPA with Outcome Indicators is concerned with Empowerment and Support of SBST's on CSTL Framework, Comprehensive Support and Awareness to Parents / Learners on ISHP / HPV / Deworming as well as Access to Adolescent and Youth Friendly Sexual Reproductive Health Services, Career Guidance Capacity Development training to Intersen Educators, including Accredited Educator Training & Development to Support and Educate Learners to be equipped with the appropriate Resisting, Coping & Management Skills, when at risk of becoming vulnerable to societal Ills & challenges. • In accordance with the program Outcome Indicators, the conducted program reached the respective Quarterly Output Targets of 035, 000, 000, 000 SBST Empowerment & Support, 000, 260, 020, 326 Parents on ISHP, Deworming & HPV Empowerment, 70, 493, 025, 666 Learners having access to SRH & Youth Friendly Services, 000, 000, 050, 000 Learners on Career Guidance Support and 000, 000, 050, 000 Educators on Career Guidance Training, 000, 025, 000, 000 & 000, 024, 000, 000 Educators & LSA's trained on Lay Counselling, 000, 025, 000, 000 & 000, 025, 000, 000 Educator & LSA First Aid Training, 637, 1 109, 218, 086 Learners supported as OVC's, 000, 019, 005, 000 & 001, 001, 001, 000 SMT & SGB Policy Development, with 050, 048, 050, 050 & 003, 003, 003, 003 LSA Stipend and Monthly Payments. • The Accumulated Quarterly Output Achievements, yielded an Annual Performance of 035 (70%) SBST's, 600 (606%) Parents, 1 254 (250.8%) Learners, 050 (100%) & 024 (96%) Educators trained on Career Guidance, 025 (100%) & 024 (96%) Educators & LSA's trained in Lay Counselling 052, with 025 (100%) & 025 (100) Educators & LSA's First Aid Training, 2050 (1025%) Learners as OVC's Supported, 024 (96%) SMT's & 003 (12%) SGB Members Empowered on Policy Development, 050 (100%) & 012 (100%) LSA & Monthly Stipend Payments against the Annual Target of 050, 100, 500, 050, 025, 025, 025, 025, 200, 025, 025, 050 & 012 for the 2025/26 period of reporting. **LTSM:** • The KPA Output Indicator aimed at the provision of Age Appropriate HIV & SRH Learning & Teaching Support Material is reporting an Annual Achievement of 013 (43.33%) & 028 (93.33%) High Schools & Primary Schools provided with LPPM and 026 (52%) & 025 (50%) High Schools & Primary Schools provided with Comprehensive Policy Packs as LTSM against the Annual Target of 30, 30, 50 & 50, for the 2025/26 period of reporting.

Name of Grant	HIV and AIDS (Life Skills Education) Grant
Amount per amended DORA	R 7 770 000
Amount transferred (R'000)	R 7 770
Reasons if amount as per DORA not transferred	All 4 Trances received
Amount spent by the department/ municipality (R'000)	R 7 770
Reasons for the funds unspent by the entity	Budget Spending at Break - Even
Reasons for deviations on performance	No Deviations
Measures taken to improve performance	No measures for achieved performances.
Monitoring mechanism by the transferring department	Monitoring & Support Oversight, Monthly & Quarterly Performance Reviews, Reports & Evaluations Conducted.

7.2.6. LEARNERS WITH SEVERE TO PROFOUND INTELLECTUAL DISABILITY (LSPID)

Table 7.2-6: Learners With Severe To Profound Intellectual Disability (LSPID)

Name of Grant	Learners with Severe to Profound Intellectual Disability (LSPID)
Department who transferred the grant	National Treasury
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	• Output 1: Human resources specific to inclusive education through the provision of key additional staff on a permanent basis. • Output 2: Database of Special Care Centres, caregiving staff & Learners with Severe to Profound Intellectual Disability. • 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. • Output 4: Outreach services provided will include: • Output 5: Accredited trainings • Output 6: Placement of out-of-school learners into the schools. • Output 7: Practitioners, caregivers and class assistants appointed on 12 months contract
Actual outputs	1. Human Resource -The target for appointing the Transversal Itinerant Outreach Team (TIOTM) members was 15 and 1 Provincial coordinator, but the actual number is 12 TIOTMs and 1Provincial coordinator. The department has 3 vacant posts to be filled, and the headhunting process is underway.
	2. Database of Special Care centres • No of Special Care centres = 20/16 centres and 4/5 schools • No of caregivers = 72 • No of learners in SCCs = 215 • Target of learners to be placed in centres = 87 • No of unassessed learners = 123 • Learners benefitting from the Learning Programme=79. • Home based learners= 8
	3. Training: • Autism training: 9 TIOTM (Transversal Itinerant Outreach Team) trained. • Caregivers-55 trained on various topics, including the Learning programme. • 98 teachers were trained on Autism and the use of assistive devices. • Three (3) in-service therapists were trained on Introduction to Autism. • 15 officials were trained on the introduction to Autism
	4. Outreach services provided will include: • Implementation of the Learning Programme as their curriculum • Psycho-social and other therapeutic services to 150 learners with Severe to Profound Intellectual Disability. (LSPID) • Providing learning and teaching support materials (LTSM) to 19 special care centres and 5 schools. Stationery, hygiene packs, assistive devices, and cleaning materials were procured via Supply Chain processes. LSPID supported only 16 centres, as the others were no longer operational.
	5. Accredited trainings Bed in Foundation phase and ECD Level training is still pending. Trainings conducted: • 30 caregivers were trained on Basic computer training in quarter 3.
	6. Placement of out-of-school learners into the schools. The target was 17, and the actual is 12. Five (5) of them were placed in Special schools, and two were placed in mainstream schools, and they are coping and progressing
	7. 10 Practitioners, caregivers and class assistants appointed on 12 months contract. Appointments are still pending.

Name of Grant	Learners with Severe to Profound Intellectual Disability (LSPID)
Amount per amended DORA	R 17 637 000
Amount transferred (R'000)	R 17 637
Reasons if amount as per DORA not transferred	All the transfers were received.
Amount spent by the department/ municipality (R'000)	R17 637
Reasons for the funds unspent by the entity	Savings from employee compensation due to vacancies. The Routers and cell phones for the LSPID officials, as well as the vehicles for the PKS district, were not procured.
Monitoring mechanism by the transferring department	The following are the systems used by DBE to monitor the Grant: • SharePoint • Tracking SASAMS • Quarterly Reports • Monthly meetings

7.2.7. MATHS, SCIENCE AND TECHNOLOGY GRANT

Table 7.2-7: Maths, Science and Technology Grant

Name of Grant	Maths, Science and Technology Grant
Department who transferred the grant	National Treasury
Purpose of the grant	To provide resources to learners, teachers and schools for the improvement of Mathematics, Science and Technology teaching and learning in selected schools. To improve the achievement of learner participation and success rate, teacher demand, supply, utilisation, development and support, resourcing and partnerships, consistent with the targets set in the Action Plan 2015 and the National Development Plan
Expected outputs of the grant	To support schools with: • Information, communication and technology (ICT) subject-specific resources, • Workshop equipment, machinery, tools and consumables, • Laboratory equipment, apparatus and consumables. • Learner support programmes • Teacher support/teacher training and workshops
Actual outputs	1) Provided 22 laptops, 16 visualizers and 10 printers to district officials. 2) Provided 23 laptops and 3 printers to provincial officials. 3) Provided 199 foundation phase Coding and Robotics kits to primary schools. 4) Provided financial resources for the procurement of PAT consumables to 12 Technical schools. 5) Supported an 800-grade 8 & 9 learner intervention programme for Mathematics. 6) Supported 6487 learners for Maths challenge, 1401 learners for Maths Olympiads, 2447 learners for National Science Olympiads, 1047 learners for Astro quiz and 991 learners for Eskom Expo. 7) Supported 150 Grade 11 learners through the SAICA Mathematics Development Camp 8) Trained 2239 MST teachers on content and methodologies, including coding and robotics, through clinics and empowerment workshops.
Amount per amended DORA	R 29 447 000
Amount transferred (R'000)	R 29 447
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality (R'000)	R 29 447
Reasons for the funds unspent by the entity	N/A
Monitoring mechanism by the transferring department	Monthly, quarterly and evaluation reports submitted to DBE and Treasury

7.2.8. NATIONAL SCHOOL NUTRITION PROGRAMME (NSNP) GRANT

Table 7.2-8: National School Nutrition Programme (NSNP) Grant

Name of Grant	National School Nutrition Programme (NSNP) Grant
Department who transferred the grant	National Treasury
Purpose of the grant	• To provide a nutritious meal to needy learners • To promote Nutrition Education in the school community • To promote Sustainable food Production in school

<table>
<tr><td>Name of Grant</td><td>National School Nutrition Programme (NSNP) Grant</td></tr>
<tr><td>Expected outputs of the grant</td><td>

270 505 learners to be provided with meals daily at school
Transfer of funds to schools for the procurement of food and gas
To contract 1664 Voluntary Food Handlers to cook and serve food for learners daily
To top-up cooking and eating utensils in identified schools, because of the limited funding, districts only identify needy schools for utensils top - up
To monitor all schools at least once(1) a quarter using the Monitoring, reporting and responding methodology
To conduct advocacy and food handler workshop for all schools. SMT, SGB, and contact educators are taken through the programme's implementation. The food handler workshop is both a theory and a practical session.
To implement the breakfast programme in all primary, combined and intermediate schools
Food production workshop and district competition
Food safety workshop and awareness

</td></tr>
<tr><td>Actual outputs</td><td>
Allocations were made to all schools for the procurement of meals and gas at rates of R 3.45 and R 3.87 for both primary and secondary schools, totalling 270,505. R0. 47 was allocated for all schools.
Voluntary food handlers were contracted for twelve months and received a stipend of R2233.80
179 465 primary learners received breakfast daily, including 4374 learners in six secondary schools in the Frances Baard district. The introduction of breakfast promoted punctuality and learners' attendance
200 sustainable school gardens were maintained.

PROCUREMENT 1125 industrial stainless-steel stirrers purchased and sent to schools. 2250 stainless-steel buckets with lids were purchased and distributed to schools. The Voluntary Food Handlers are paid a monthly stipend of R2233.80 (inclusive of UIF) from April 2025 to March 2026.
100 A4 and 20 A3 boxes of paper

PARTNERSHIP
FUEL Foundation is assisting with the strategic aspects
Kathu Solar Plant funded breakfast for five schools in the JTG district

DISTRICT
Eduplant (Food and trees) sustained 10 school food gardens
Al Imdaad is providing breakfast in 4 schools in the Frances Baard
Pioneer Foods is providing breakfast to 10 schools in the ZFM
Tiger Brand Foundation is providing breakfast to 14 schools in the JTG and ZFM district. Later, 5 schools were also included

TRAINING
An advocacy and Voluntary Food Handlers workshop was held, with about 3102 contact educators, SGB members, and food handlers in attendance.
A practical cooking session was also conducted during the food handlers workshop.
The Edu Plant workshop was conducted, and 105 attendees from 5 schools benefited.
Food safety training was conducted, and NSNP officials attended

MONITORING
<table>
<tr><th>QUARTER</th><th>TARGET</th><th>ACTUAL</th><th>%</th></tr>
<tr><td>1st</td><td>483</td><td>343</td><td>71%</td></tr>
<tr><td>2nd</td><td>504</td><td>388</td><td>77%</td></tr>
<tr><td>3rd</td><td>294</td><td>317</td><td>108%</td></tr>
<tr><td>4th</td><td>462</td><td>456</td><td>99%</td></tr>
<tr><td>Annual total</td><td>1743</td><td>1506</td><td>86,40%</td></tr>
</table>
HIGHLIGHTS

D.J. Jansen primary renovated their kitchen into a more compliant and bigger cooking area
Tiger Brand build a modern kitchen at Seupe Primary in the John Taolo Gaetsewe district
27 EPWP food gardeners were contracted in schools with sustainable gardens in the John Taolo Gaetsewe district
Best School Awards Celebrations were held in ZF Mgcawu District at Sterham Intermediate School on the 26 of March 2026, where Namaqua District won the Provincial Best District Category, Moedi Secondary School won the Provincial Best School category, and Vanzylsrus Full Service School won the Provincial Best Farm School category. These winners represented the Province at the National Level
National Best School Awards Celebrations were held in John Taolo Gaetsewe District at Seodin Primary School on the 08th of May 2026, where Namaqua District won the Best District Category, and Vanzylsrus Full Service School won the Best Farm School category.

</td></tr>
<tr><td>Amount per amended DORA</td><td>R 274 106 000</td></tr>
</table>

Name of Grant	National School Nutrition Programme (NSNP) Grant
Amount transferred (R'000)	R 274 106
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality (R'000)	R 274 106
Reasons for the funds unspent by the entity	N/A
Measures taken to improve performance	Some learners in quintile 4 are funded by the grant
Monitoring mechanism by the transferring department	Regular monitoring using the MRR methodology, Quarterly report, inter-district meetings and provincial annual grant evaluation

The conditional grants received during the 2025/26 financial year played a significant role in supporting the Department's strategic priorities and service delivery objectives. Overall, the Department demonstrated sound financial management and implementation performance across most grant programmes, with the majority of grant allocations fully transferred and substantially spent during the reporting period. Several grants recorded notable achievements, including expanding access to ECD services, improving school infrastructure, providing daily nutrition to learners, enhancing support for MST, and implementing targeted interventions to improve learner wellbeing and educational outcomes.

While certain infrastructure-related projects experienced implementation delays and some grant outputs were affected by operational and capacity constraints, the Department continued to implement corrective measures to improve delivery performance and strengthen oversight. Ongoing monitoring, stakeholder engagement, and performance management processes remained critical to ensuring compliance with grant conditions and achieving intended outcomes. Collectively, the grants contributed to improving access to quality education, strengthening institutional capacity and supporting the broader objectives of equitable and sustainable educational development within the Province.

8. DONOR FUNDS

8.1. Donor Funds Received

The Department continued to benefit from valuable contributions received from a range of donors, corporate partners, development funds, and government stakeholders during the 2025/26 financial year. These contributions supplemented departmental resources and supported the implementation of various education priorities, including school infrastructure development, learner support programmes, water and sanitation interventions, sports facilities, transport, technology initiatives, and improvements to the overall learning environment.

The donor-funded projects reflected the importance of partnerships in advancing educational outcomes and addressing specific needs within schools and communities across the province. The tables below provide a summary of donor funding commitments, the purpose of the funding, expected and actual outputs achieved, expenditure information (where available), and the monitoring mechanisms used by donors during the reporting period. This information relates to donor-funded initiatives implemented from 1 April 2025 to 31 March 2026.

Table 8.1-1: Donor-funded initiatives

Name of donor	Solar Capital De Aar
Full amount of the funding	R 3 746 291
Period of the commitment	1 April 2025 – March 2026
Purpose of the funding	• Building of a 5 Classroom block at Theron High School • Coding course for learners at ST John's Primary School • Playground for Grade R learners and a vegetable garden at Willie Theron Primary

Name of donor	Solar Capital De Aar
	School
Expected outputs	• Building of a 5 Classroom block at Theron High School • Coding course for learners at ST John's Primary School • Playground for Grade R learners and a vegetable garden at Willie Theron Primary School
Actual outputs achieved	• • Construction and/or implementation of the 5-classroom block at Theron High School in accordance with the approved project scope. • • Coding programme/course implemented at St John's Primary School, providing learners with exposure to coding and digital skills. • • Grade R playground established at Willie Theron Primary School, together with the establishment of a vegetable garden to support learner development and practical learning. Note: The final completion status and quantities should be confirmed against the project completion reports before submission.
Amount received (R'000)	R 3 746 291
Amount spent by the department (R'000)	R 3 746 291
Reasons for the funds unspent	No material unspent balance is anticipated, subject to final reconciliation of the expenditure against the funding received. Any remaining balance, if applicable, will be confirmed through the Department's final financial reconciliation and reported accordingly.
Monitoring mechanism by the donor	Solar Capital De Aar monitors the implementation of funded projects through engagement with the Department and beneficiary schools, progress reporting, supporting documentation and project/site monitoring. Monitoring focuses on progress against the approved project objectives, utilisation of funds, achievement of outputs and the overall impact of the funded initiatives.

Table 8.1-2: Donor-funded initiatives

Name of donor	Globeleq Development Fund
Full amount of the funding	R 1 400 000
Period of the commitment	1 April 2025 – March 2026
Purpose of the funding	Security fence and drilling of a borehole for backup water systems at Alpha Primary School
Expected outputs	Security fence and drilling of a borehole for backup water systems at Alpha Primary School
Actual outputs achieved	Security fencing was provided/installed at Alpha Primary School, and a borehole was drilled to provide a backup water supply system for the school. The funded interventions were implemented in accordance with the approved purpose of the donation.
Amount received (R'000)	R 1 400 000
Amount spent by the department (R'000)	R 1 400 000
Reasons for the funds unspent	n/a
Monitoring mechanism by the donor	Globeleq Development Fund monitors the implementation of the funded project through engagement with the Department and Alpha Primary School, review of project progress and supporting documentation, and verification of the completed infrastructure. Monitoring focuses on ensuring that the funding is utilised for the approved purpose and that the intended project outputs are achieved.

Table 8.1-3: Donor-funded initiatives

Name of donor	Mulilo Energy Holdings
Full amount of the funding	R 3 302 093
Period of the commitment	1 April 2025 – March 2026
Purpose of the funding	• Hayes Primary School - mobile class for Grade R learners • Gariep High School - drilling of a borehole for backup water • J.J.Dreyer Primary School - drilling of a borehole for backup water • R.D. Williams Primary School - drilling of a borehole for backup water • Prieska Primary School - drilling of a borehole for backup water • Bloukrans Primary School - drilling of a borehole for backup water

Name of donor	Mulilo Energy Holdings
	• Monwabisi High School - school bus to transport learners for sport and cultural activities • Kareeville Primary School - school bus to transport learners for sport and cultural activities
Expected outputs	• Hayes Primary School - mobile class for Grade R learners • Gariep High School - drilling of a borehole for backup water • J.J.Dreyer Primary School - drilling of a borehole for backup water • R.D. Williams Primary School - drilling of a borehole for backup water • Prieska Primary School - drilling of a borehole for backup water • Bloukrans Primary School - drilling of a borehole for backup water • Monwabisi High School - school bus to transport learners for sport and cultural activities • Kareeville Primary School - school bus to transport learners for sport and cultural activities
Actual outputs achieved	The funded projects were implemented across the identified beneficiary schools in accordance with the approved funding purpose. The outputs comprised: (i) provision of a mobile classroom for Grade R learners at Hayes Primary School; (ii) drilling of boreholes to provide backup water supply at Gariep High School, J.J. Dreyer Primary School, R.D. Williams Primary School, Prieska Primary School and Bloukrans Primary School; and (iii) provision of school buses for Monwabisi High School and Kareeville Primary School to support learner participation in sport and cultural activities.
Amount received (R'000)	R 3 302 093
Amount spent by the department (R'000)	R 3 302 093
Reasons for the funds unspent	n/a
Monitoring mechanism by the donor	Mulilo Energy Holdings monitors the implementation of the funded projects through engagement with the Department and the respective beneficiary schools, progress reporting, review of supporting documentation and verification of project deliverables. Monitoring focuses on ensuring that the funding is utilised for the approved purposes, that the planned infrastructure and educational support are delivered, and that the intended benefits to learners and schools are achieved.

9. CAPITAL INVESTMENT

9.1. Capital investment, maintenance and asset management plan

The Department continued to implement its Capital Investment, Maintenance and Asset Management Programme during the 2025/26 financial year to support the provision of safe, functional and sustainable education infrastructure across the Province. Guided by the IAMP, IPMP and the EIG Business Plan, the Department focused on addressing infrastructure backlogs, maintaining existing assets, expanding access to basic services, improving school safety, and providing infrastructure that supports quality teaching and learning.

Despite ongoing fiscal constraints, rising construction costs, and increasing infrastructure demands, the Department continued to make progress in delivering capital projects, maintenance interventions, and asset management improvements. The sections that follow provide an overview of progress made in implementing infrastructure programmes, infrastructure delivery performance, maintenance activities, asset management initiatives, expenditure trends and the overall condition of the Department's infrastructure portfolio during the period under review.

9.1.1. Progress made on implementing the capital, investment and asset management plan.

The Department continued implementing its Capital Investment, IAMP, and IPMP during the 2025/26 financial year, within a constrained fiscal environment characterised by increasing infrastructure demand, rising construction costs, and growing maintenance pressures. Despite these constraints, the Department continued

to make measurable progress in several priority infrastructure areas identified in the EIG Business Plan and the approved MTEF infrastructure programme.

The implementation of the capital investment programme remained guided by the strategic objectives of improving the quality, safety and functionality of education infrastructure across the Province. Infrastructure delivery continued to focus on providing basic services, maintaining and refurbishing existing facilities, alleviating overcrowding, replacing inappropriate structures, expanding Grade R infrastructure, and providing specialist learning facilities.

During the reporting period, the Department continued strengthening alignment among infrastructure planning, budgeting, and implementation through the EFMS, IRM, updated condition assessments, and improved project milestone monitoring processes. These systems continued to support project prioritisation, expenditure management, infrastructure risk monitoring, and compliance reporting.

The Department continued to deliver infrastructure through a combination of direct implementation and implementation through the DRPW. Increased emphasis was placed on strengthening direct implementation capacity during the reporting period to improve project oversight, expenditure control, and delivery responsiveness. This approach formed part of the Department's broader strategy to improve infrastructure delivery performance and reduce delays associated with external implementation processes.

A significant portion of the infrastructure programme during the year under review focused on improving access to basic services infrastructure at schools. Progress continued on water, sanitation, and electricity interventions, particularly in schools experiencing service reliability challenges or infrastructure deterioration. These interventions remained important not only for compliance but also for supporting safe and functional learning environments.

Maintenance and refurbishment interventions similarly remained a major component of the infrastructure programme. The Department continued to prioritise preventive and corrective maintenance at schools where deteriorating infrastructure posed operational or health and safety risks. Maintenance interventions focused largely on roofing systems, sanitation facilities, water reticulation, electrical upgrades, structural repairs and security infrastructure. The Department increasingly adopted a lifecycle maintenance approach to preserve existing assets and reduce long-term deterioration of infrastructure. Progress was also being made on implementing several major capital projects across the Province. Construction activities continued on new schools, replacement schools, classroom expansion projects and Grade R facilities in identified priority areas. These projects remained particularly important in districts experiencing overcrowding pressures and increased learner migration into urban growth nodes.

The Department's infrastructure programme continued to be strongly influenced by the need to address inappropriate structures and ageing infrastructure. The IAMP confirms that a substantial number of schools within the Province continue operating either partially or entirely from infrastructure classified as inappropriate or requiring major rehabilitation. Due to funding limitations, the Department continued to implement a phased prioritisation approach, targeting the highest-risk schools first.

The implementation of the infrastructure programme during the reporting period also reflected increased focus on Grade R expansion and ECD infrastructure. The promulgation of the BELA Act and the continued compulsory implementation of Grade R placed additional pressure on the Department to improve access to age-appropriate classrooms and supporting facilities. Infrastructure planning increasingly incorporates Grade R classroom provision and ECD infrastructure support within broader school infrastructure projects.

In addition to delivering physical infrastructure, the Department continued strengthening governance and compliance processes for infrastructure planning and implementation. Increased emphasis continued to be placed on:

- project milestone tracking;
- cash flow monitoring;
- contractor performance management;
- infrastructure reporting;
- condition assessment verification; and
- alignment between infrastructure expenditure and approved business plans.

The Department continued to improve coordination between infrastructure planning and municipal development planning processes through participation in DDM structures, IDP engagements, and SDF processes. This coordination remained important in supporting future school planning, access to municipal services and long-term infrastructure sustainability.

Although implementation challenges persisted during the reporting period, particularly with major capital projects, the Department continued to make progress across several infrastructure delivery areas despite severe fiscal and operational constraints. The continued implementation of maintenance projects, basic services interventions, fencing programmes, specialist facilities, and school rehabilitation projects contributed positively to improving the condition, safety, and functionality of education infrastructure throughout the Province.

Table 9.1-1: Summary of Progress on Infrastructure Programme Implementation

Infrastructure Area	Progress During 2025/26
Water infrastructure provision	Continued expansion and upgrading of water infrastructure at priority schools
Electricity infrastructure upgrades	Upgrading and stabilisation of the electricity supply at targeted facilities
Sanitation infrastructure	Additional sanitation facilities and rehabilitation of existing systems
Maintenance programme	Ongoing maintenance and refurbishment interventions across all districts
Replacement schools	Construction and phased completion of replacement school projects
New schools	Continued implementation of new school projects in priority growth areas
Grade R infrastructure	Expansion of Grade R classrooms linked to compulsory Grade R implementation
Specialist facilities	Provision of specialist rooms and curriculum support facilities
School fencing and security	Continued implementation of fencing and safety improvement projects
Asset management systems	Strengthening of EFMS, condition assessments and infrastructure monitoring

The Department recognises that infrastructure demand within the Province continues to exceed available funding allocations. However, the implementation of the IAMP and EIG Business Plan during the reporting period continued to support the Department's long-term objective of progressively improving the condition of educational infrastructure, reducing infrastructure-related risks, and strengthening the overall quality of learning environments across the Northern Cape Province.

During the period under review, the Department continued implementing infrastructure projects across all districts through a mixed implementation model comprising direct implementation by the NCDOE and implementation through the DRPW. The current infrastructure implementation model reflects a deliberate shift

to strengthen the Department's direct implementation capacity, thereby improving delivery control, project monitoring, and expenditure management.

Table 9.1-2: Infrastructure Programme Implementation Model

Implementer	Number of Projects	Share of Pipeline	Allocation	Percentage of Allocation
NCDOE Direct Implementation	132	49%	± R447 million	61%
DRPW Implementing Agent	17	6%	± R224 million	31%
Planned / To be Confirmed	122	45%	± R56 million	8%

9.1.2. Infrastructure Projects Completed During the Current Year and Performance Against Planned Targets

Although the Department continued facing significant fiscal and operational pressures, measurable progress was achieved in several key infrastructure delivery areas during the year under review. Strong performance was recorded in the provision of basic services infrastructure, maintenance interventions, school fencing, and specialist learning facilities. However, implementation delays affecting several large capital projects negatively impacted performance against targets for new schools, replacement schools, and classroom delivery.

The infrastructure programme during the reporting period continued to balance immediate service delivery pressures with longer-term infrastructure sustainability objectives. As reflected in the IAMP, the Department increasingly prioritised infrastructure projects that directly addressed health and safety risks, learner overcrowding, infrastructure deterioration and operational functionality.

Particular progress continued to be made in relation to water, electricity and sanitation infrastructure interventions. The Department exceeded annual targets within all three of these categories. These interventions included upgrading reticulation systems, water storage infrastructure, electrical systems, and sanitation at schools experiencing infrastructure service reliability challenges. In several rural areas, infrastructure interventions also continued supporting schools affected by water insecurity and ageing sanitation infrastructure.

Maintenance implementation similarly remained a major area of progress during the reporting period. The Department achieved its annual maintenance target in full, reflecting increased emphasis on asset preservation and preventative maintenance. Maintenance interventions continued focusing on roofing systems, structural rehabilitation, sanitation repairs, electrical compliance, painting, fencing repairs and classroom refurbishment.

The Department further successfully implemented all planned fencing projects and specialist room projects during the financial year. These interventions contributed towards strengthening school safety, improving curriculum delivery spaces and reducing security-related risks at identified schools.

Despite these positive achievements, the Department experienced implementation delays relating to several large-scale capital projects. These delays significantly affected annual performance against targets linked to new schools, replacement schools, Grade R classrooms and additional ordinary classrooms.

The planned completion of one new school was not achieved during the reporting period. Although substantial construction progress had been made, the project remained under implementation at year-end and had not yet reached practical completion stage. Similarly, only one of the two planned replacement schools was completed

during the financial year, while the second replacement school remained under construction at an advanced stage of implementation.

The delays affecting these large projects subsequently impacted the Department's ability to achieve planned classroom delivery targets. The construction of additional classrooms and Grade R facilities is often integrated within larger replacement or new school projects, meaning delays at project level directly affect classroom completion figures. The Department therefore recorded underperformance against targets relating to Grade R classrooms and additional ordinary classrooms during the reporting period.

The Department's infrastructure programme continued being affected by several implementation challenges during the financial year. These included contractor underperformance, procurement delays, cash flow pressures, material cost escalation, technical design adjustments and delays associated with municipal bulk service connections. The APP and IAMP both recognise that infrastructure delivery within the Northern Cape remains particularly vulnerable to logistical challenges due to the vast geographic spread of schools, long travelling distances and limited contractor capacity in certain rural areas.

The Department nevertheless continued strengthening project monitoring and contractor management throughout the reporting period. Increased emphasis continued being placed on:

- milestone tracking through EFMS;
- contractor performance monitoring;
- monthly infrastructure reporting;
- project cash flow monitoring;
- site inspections;
- early warning escalation processes; and
- strengthened coordination between infrastructure planning and financial management processes.

These interventions formed part of the Department's broader infrastructure recovery and stabilisation strategy aimed at improving implementation performance over the medium term.

Table 9.1-3: Infrastructure Delivery Performance Against Planned Targets – 2025/26

Indicator Number	Infrastructure Delivery Indicator	Planned Target 2025/26	Actual Achievement 2025/26	Percentage Achievement	Performance Assessment
SOI 601	Number of education facilities provided with water services	6	11	183.33%	Target exceeded
SOI 602	Number of education facilities provided with electricity services	9	12	133.33%	Target exceeded
SOI 603	Number of education facilities provided with sanitation services	13	15	115.38%	Target exceeded
SOI 604	Number of education facilities where maintenance projects were completed	22	23	104.54%	Target achieved
SOI 605	Number of new schools completed	1	0	0.00%	Target not achieved
SOI 606	Number of replacement schools completed	2	1	50.00%	Partial achievement
SOI 607	Number of new Grade R classrooms provided	8	2	25.00%	Target not achieved
SOI 608	Number of additional ordinary classrooms provided	105	26	24.76%	Target not achieved
POI 601	Number of public ordinary schools where fencing was installed	5	5	100.00%	Target achieved
POI 602	Number of specialist rooms built in public ordinary schools	3	3	100.00%	Target achieved

The strong performance recorded for water, electricity and sanitation services reflected the Department's continued prioritisation of basic service reliability and infrastructure compliance. These interventions continued to contribute to improved school functionality, learner wellbeing, and operational sustainability across the Province.

The achievement of the full maintenance target similarly reflected the Department's increasing focus on infrastructure preservation and lifecycle maintenance management. The IAMP emphasises that preventative maintenance remains essential in slowing infrastructure deterioration and reducing future rehabilitation costs.

The underachievement relating to new schools, replacement schools, and classrooms must be understood within the broader infrastructure implementation environment. Large infrastructure projects are complex, multi-year endeavours often affected by procurement timelines, contractor performance, site conditions, and municipal service dependencies. In several cases, projects remained substantially complete but had not yet reached formal practical completion status at year-end.

Table 9.1-4: Summary of Reasons for Material Variances

Infrastructure Area	Primary Reasons for Variance
New schools	Contractor delays, implementation challenges and delayed practical completion
Replacement schools	One project remained under construction at an advanced stage
Grade R classrooms	Linked to delays on larger school infrastructure projects
Additional classrooms	Delays in the completion of classroom blocks and replacement schools
Major capital projects	Procurement delays, cost escalation, contractor underperformance and municipal service dependencies

The Department further recognised that several infrastructure pressures identified within the IAMP continue affecting long-term infrastructure delivery performance. These include:

- significant infrastructure backlogs;
- overcrowding pressures;
- inappropriate structures;
- limited EIG allocations;
- increased maintenance obligations; and
- rising construction costs.

Despite these constraints, the Department continued making measurable progress across several infrastructure delivery categories during the reporting period. Infrastructure interventions implemented during the year continued to contribute to improved learning environments, safer school infrastructure, and strengthened operational functionality across the Northern Cape education system.

9.1.3. Infrastructure projects which have been completed in the current year and the progress in comparison to what was planned at the beginning of the year. Provide reasons for material variances (2% variance)

The Northern Cape Department of Education continued to implement a broad range of infrastructure projects during the 2025/26 financial year as part of the approved Education Infrastructure Grant (EIG) programme,

Infrastructure Programme Management Plan (IPMP), and Infrastructure Asset Management Plan (IAMP). The infrastructure programme remained focused on improving the safety, functionality and compliance of education facilities throughout the Province while simultaneously addressing infrastructure backlogs, overcrowding pressures and maintenance requirements.

At the beginning of the financial year, the Department planned a combination of capital infrastructure projects, maintenance interventions, basic services upgrades, classroom additions, specialist facilities and school safety projects. Infrastructure planning remained aligned to the strategic priorities identified within the IAMP and the Medium-Term Expenditure Framework (MTEF), with particular focus placed on:

- provision of basic services;
- maintenance and refurbishment;
- replacement of inappropriate structures;
- overcrowding alleviation;
- Grade R infrastructure expansion; and
- school safety improvements.

During the reporting period, the Department achieved strong performance in infrastructure service delivery projects related to water, electricity, sanitation, maintenance, fencing, and specialist learning facilities. These interventions contributed positively towards improving school functionality, learner safety and infrastructure compliance across the Province.

The Department exceeded planned annual targets for the provision of water infrastructure, electricity services, and sanitation infrastructure. A total of eleven educational facilities were provided with water services against an initial target of six, while twelve facilities benefited from electricity infrastructure interventions against a target of nine. Similarly, sanitation services were provided to fifteen facilities against a planned target of thirteen. These achievements reflected the accelerated implementation of basic services projects and the prioritisation of schools experiencing infrastructure service reliability challenges during the reporting period.

Maintenance implementation also progressed in line with the approved maintenance programme. Twenty-two maintenance projects were completed against an annual target of twenty-two projects. Maintenance interventions focused primarily on roofing rehabilitation, electrical upgrades, plumbing repairs, sanitation refurbishment, structural repairs, fencing rehabilitation and classroom refurbishment. The Department continued to prioritise schools with high-risk infrastructure conditions or health and safety concerns.

The Department further completed all planned fencing projects and specialist room projects during the financial year. Five schools benefited from fencing installations to strengthen school safety and reduce vandalism-related risks, while three specialist rooms were completed to support curriculum delivery in identified schools.

Despite the positive progress achieved in these infrastructure categories, implementation challenges affecting several large-scale capital projects resulted in underperformance against targets for new schools, replacement schools, and classroom provision.

At the beginning of the financial year, the Department planned the completion of one new school and two replacement schools. However, by the end of the reporting period, the new school project had not yet reached practical completion, while only one of the two planned replacement schools had been completed. Although significant construction progress continued on these projects, final completion milestones could not be achieved within the planned implementation timeframe.

The delays on these major projects further affected the Department’s ability to meet planned targets for Grade R classrooms and additional ordinary classrooms. Only two Grade R classrooms were completed against an

annual target of eight, while twenty-six ordinary classrooms were completed against a target of one hundred and five classrooms. In several cases, classroom delivery formed part of larger school construction projects, meaning that delays affecting the broader project also delayed the completion of associated classroom infrastructure.

Table 9.1-5: Infrastructure Delivery Performance Compared to Planned Targets

Indicator Number	Infrastructure Project Category	Planned Target 2025/26	Actual Achievement 2025/26	Percentage Achievement
SOI 601	Education facilities provided with water services	6	11	183.33%
SOI 602	Education facilities provided with electricity services	9	12	133.33%
SOI 603	Education facilities provided with sanitation services	13	15	115.38%
SOI 604	Maintenance projects completed	22	23	104.54%
SOI 605	New schools completed	1	0	0.00%
SOI 606	Replacement schools completed	2	1	50.00%
SOI 607	New Grade R classrooms provided	8	2	25.00%
SOI 608	Additional ordinary classrooms provided	105	26	24.76%
POI 601	Schools where fencing was installed	5	5	100.00%
POI 602	Specialist rooms completed	3	3	100.00%

Material variances exceeding 2% were primarily attributable to delays in major capital infrastructure projects. These delays arose from a combination of operational, financial, and implementation-related factors that continued to impact infrastructure delivery nationally as well as within the Province.

One of the primary contributing factors remained contractor underperformance. Several projects experienced slow on-site progress, delays in mobilisation, poor contract performance, and inadequate contractor capacity. In certain instances, contractor cash flow challenges and operational instability further affected implementation schedules.

Procurement and supply chain delays also continued affecting project commencement and implementation timelines. Delays in the appointment of contractors, professional teams, and specialist service providers contributed to slower project progress on some infrastructure projects.

The Department further experienced implementation pressures associated with rising construction costs, inflationary pressures and the increasing cost of construction materials. These pressures affected project cash flows and, in some cases, required implementation adjustments and reprioritisation within available budgets.

Technical and site-related challenges similarly affected implementation progress on several projects. These included:

- geotechnical conditions;
- municipal bulk service dependencies;

- delayed site handovers;
- design adjustments;
- environmental compliance requirements; and
- weather-related disruptions.

The vast geographic spread of schools across the Northern Cape continued to present additional logistical challenges. Long travel distances, limited contractor availability in remote areas, and the high cost of transporting labour and materials continued to affect the efficiency of infrastructure implementation.

The Department also continued operating within a constrained infrastructure funding environment. The Education Infrastructure Grant remains the primary source of infrastructure funding, as no provincial equitable share funding is allocated towards education infrastructure. This funding pressure continued to affect the pace at which infrastructure backlogs and capital projects could be addressed.

Despite these challenges, the Department continued to strengthen infrastructure monitoring and project management during the reporting period. Increased emphasis was placed on:

- monthly project monitoring;
- milestone tracking through EFMS;
- contractor performance management;
- infrastructure dashboard reporting;
- site inspections;
- risk escalation mechanisms; and
- strengthened coordination between infrastructure planning and financial management units.

The Department continued implementing corrective interventions to improve project recovery and accelerate delivery on delayed projects. Although some targets could not be fully achieved within the reporting period, substantial progress continued on several projects that remained under construction at year-end and are expected to be completed during the following financial year.

9.1.4. Infrastructure Projects Currently in Progress and Expected Completion Dates

The Northern Cape Department of Education continued to implement a significant number of infrastructure projects during the 2025/26 financial year as part of the approved Education Infrastructure Grant (EIG) programme and the Medium-Term Expenditure Framework (MTEF) project pipeline. These projects form part of the Department's long-term infrastructure delivery strategy aimed at addressing overcrowding, replacing inappropriate structures, improving access to basic services, strengthening school safety and expanding curriculum-support infrastructure across the Province.

At the end of the reporting period, several infrastructure projects remained under construction or implementation at various stages of the Infrastructure Delivery Management System (IDMS) lifecycle. These projects included new schools, replacement schools, classroom additions, Grade R facilities, specialist rooms, maintenance interventions, sanitation upgrades, fencing projects and hostel-related infrastructure.

The majority of projects currently under implementation were already at advanced stages of construction during the reporting period, while others remained in the procurement, planning, or design phases, depending on the complexity and nature of the intervention. The Department continued to monitor these projects through the Education Facilities Management System (EFMS), monthly infrastructure reporting mechanisms, and project steering engagements to improve implementation oversight and reduce delays.

Several large-scale replacement and new school projects remained priorities within the infrastructure portfolio during the reporting period. These projects continued to be implemented over multi-year construction periods due to their scale, technical complexity, and budget requirements.

Table 9.1-6: Major Infrastructure Projects Currently in Progress

PROJECT NAME	DISTRICT MUNICIPALITY	IDMS PROJECT STATUS	PROGRAMME	PROGRAMME DESCRIPTION (TYPE, SIZE, QUANTITY)	TOTAL PROJECT COST	MTEF 2026/27	MTEF 2027/28	MTEF 2028/29
ANDERSON PRIMÊRE SKOOL	PIXLEY KA SEME	STAGE 3 - DESIGN DEVELOPMENT	REPLACEMENT SCHOOL	LEVEL 4 PRIMARY SCHOOL - REPLACEMENT (30% ASBESTOS)	R 65,000,251	R 6,013,223	R 10,438,162	R 10,508,615
BANKHARE BODULONG OFF-SHOOT PRIMARY SCHOOL	JOHN TAOLO GAETSEWE	STAGE 5 - WORKS	NEW SCHOOL	PLANNING AND CONSTRUCTION OF A NEW LEVEL 4 PRIMARY SCHOOL - OFF SHOOT	R 157,415,423	R 23,564,608	R 20,334,107	R 15,092,084
CARLTON VAN HEERDEN SEKONDÊRE SKOOL	ZF MGCAWU	STAGE 5 - WORKS	REPLACEMENT SCHOOL	LEVEL 8 SECONDARY SCHOOL - REPLACEMENT (90% ASBESTOS)	R 197,444,579	R 38,595,885	R 20,759,926	
DEBEN OFF-SHOOT PRIMARY SCHOOL	JOHN TAOLO GAETSEWE	STAGE 4 - DESIGN DOCUMENTATION	NEW SCHOOL	PLANNING AND CONSTRUCTION OF A NEW LEVEL 4 PRIMARY SCHOOL - OFF SHOOT	R 175,594,678	R 22,021,769	R 18,070,223	R 15,070,223
EUREKA INTERMEDIÊRE SKOOL	PIXLEY KA SEME	STAGE 5 - WORKS	REPLACEMENT SCHOOL	LEVEL 4 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	R 149,515,997	R 24,571,379	R 21,265,595	R 40,246,423
FRANCISCUS INTERMEDIATE SCHOOL	ZF MGCAWU	STAGE 5 - WORKS	REPLACEMENT SCHOOL	LEVEL 3 PRIMARY SCHOOL - REPLACEMENT (8% ASBESTOS)	R 174,395,455	R 25,601,511	R 21,155,008	R 15,712,532
GARIEP HIGH SCHOOL	PIXLEY KA SEME	STAGE 4 - DESIGN DOCUMENTATION	MAINTENANCE - CORRECTIVE	MAJOR REPAIRS AND RENOVATIONS TO SCHOOL HOSTEL TO PREPARE FOR ADDITIONAL LEARNERS	R 111,066,360	R 8,804,761	R 5,000,000	
GENERAL ADMINISTRATIVE/PROJECT/PROGRAMME	VARIOUS MUNICIPALITIES	STAGE 3 - DESIGN DEVELOPMENT	ADMINISTRATION	APPOINTMENT OF INFRASTRUCTURE PERSONNEL	R 105,000,000	R 35,000,000	R 35,000,000	R 35,000,000
HOËR TEGNIESE SKOOL KIMBERLEY	FRANCES BAARD	STAGE 4 - DESIGN DOCUMENTATION	TECHNICAL WORKSHOP	CONSTRUCTION OF 3 TECHNICAL WORKSHOPS, A MEDIUM ABLUTION BLOCK, CAT LABORATORY AND MAINTENANCE TO SCHOOL HALL	R 53,182,053	R 8,705,556	R 20,822,224	R 7,000,000
HOËRSKOOL ADAMANTIA	FRANCES BAARD	STAGE 4 - DESIGN DOCUMENTATION	CLASSROOM BLOCK	CONSTRUCTION OF 16 CLASSROOMS, LARGE ABLUTION, CONVERTION	R 49,585,135	R 9,917,027	R 21,233,294	R 9,280,932

PROJECT NAME	DISTRICT MUNICIPALITY	IDMS PROJECT STATUS	PROGRAMME	PROGRAMME DESCRIPTION (TYPE, SIZE, QUANTITY)	TOTAL PROJECT COST	MTEF 2026/27	MTEF 2027/28	MTEF 2028/29
				OF CLASSROOMS AND MAJOR REPAIRS AND RENOVATIONS AND PROVISION OF 4X MOBILE CLASSROOMS				
HOMEVALE PRIMARY SCHOOL	FRANCES BAARD	STAGE 3 - DESIGN DEVELOPMENT	REPLACEMENT SCHOOL	PHASE 2 - LEVEL 4 PRIMARY SCHOOL - REPLACEMENT (30% ASBESTOS)	R 122,553,192	R 15,932,681	R 20,932,681	R 13,639,413
KIMBERLEY NEW ENGLISH MEDIUM SECONDARY SCHOOL	FRANCES BAARD	STAGE 2 - FEASIBILITY	NEW SCHOOL	PLANNING AND CONSTRUCTION OF A NEW LEVEL 5 SECONDARY SCHOOL	R 144,450,613	R 21,657,157	R 23,779,233	R 19,678,603
JTG DITHAKONG NEW SCHOOL AND HOSTEL	JOHN TAOLO GAETSEWE	STAGE 4 - DESIGN DOCUMENTATION	HOSTEL	CONSTRUCTION OF NEW HOSTEL 3A	R 74,860,990	R 16,458,297	R 18,458,297	R 18,944,396
JTG DITHAKONG NEW SCHOOL AND HOSTEL	JOHN TAOLO GAETSEWE	STAGE 4 - DESIGN DOCUMENTATION	HOSTEL	CONSTRUCTION OF NEW HOSTEL 3B	R 80,952,696	R 17,285,809	R 19,285,809	R 21,201,810
JTG DITHAKONG NEW SCHOOL AND HOSTEL	JOHN TAOLO GAETSEWE	STAGE 4 - DESIGN DOCUMENTATION	NEW SCHOOL	CONSTRUCTION OF NEW SCHOOL PHASE 2B	R 48,948,174	R 12,684,452	R 14,684,452	R 13,579,270
JTG DITHAKONG NEW SCHOOL AND HOSTEL	JOHN TAOLO GAETSEWE	STAGE 4 - DESIGN DOCUMENTATION	NEW SCHOOL	CONSTRUCTION OF NEW SCHOOL PHASE 2A	R 78,169,740	R 15,450,922	R 19,450,922	R 19,267,896
KURUMAN NEW ENGLISH MEDIUM SECONDARY SCHOOL (WRENCHVILLE/KALAHARI)	JOHN TAOLO GAETSEWE	STAGE 5 - WORKS	NEW SCHOOL	PLANNING AND CONSTRUCTION OF A NEW LEVEL 5 SECONDARY SCHOOL [TECHNICAL AND COMMERSIAL]	R 156,870,638	R 19,736,432	R 23,849,390	R 17,188,286
MAGOJANENG NEW PRIMARY SCHOOL	JOHN TAOLO GAETSEWE	STAGE 5 - WORKS	NEW SCHOOL	PLANNING AND CONSTRUCTION OF A NEW LEVEL 5 SECONDARY SCHOOL	R 176,689,115	R 18,369,282	R 19,987,425	R 6,381,000
NAMAKWA DISTRICT OFFICE - SPRINGBOK	NAMAKWA	STAGE 5 - WORKS	OFFICE ACCOMMODATION	CONVERSION TO ACCOMMODATE THE DISTRICT OFFICE	R 168,158,768	R 22,239,422	R 23,280,377	R 11,000,000
ORANJE-OEWER INTERMEDIÊRE SKOOL	ZF MGCAWU	STAGE 5 - WORKS	REPLACEMENT SCHOOL	LEVEL 4 PRIMARY SCHOOL - REPLACEMENT (80% ASBESTOS)	R 164,073,670	R 32,177,736	R 25,949,787	R 16,658,297
RIETRIVIER PRIMARY SCHOOL	FRANCES BAARD	STAGE 5 - WORKS	REPLACEMENT SCHOOL	LEVEL 5 PRIMARY SCHOOL - REPLACEMENT (75% FIBRE CEMENT)	R 180,659,737	R 25,226,442	R 23,787,616	R 12,945,700
RIETVALE NEW OFF-SHOOT SECONDARY SCHOOL	FRANCES BAARD	STAGE 3 - DESIGN DEVELOPMENT	NEW SCHOOL	PLANNING AND CONSTRUCTION OF A NEW LEVEL 5 SECONDARY	R 109,759,263	R 5,487,963	R 10,975,926	R 11,452,575

PROJECT NAME	DISTRICT MUNICIPALITY	IDMS PROJECT STATUS	PROGRAMME	PROGRAMME DESCRIPTION (TYPE, SIZE, QUANTITY)	TOTAL PROJECT COST	MTEF 2026/27	MTEF 2027/28	MTEF 2028/29
				SCHOOL - OFF SHOOT				
NICO BEKKER INTERMEDIATE SCHOOL	NAMAKWA	STAGE 2 - FEASIBILITY	REPLACEMENT SCHOOL	PLANNING AND CONSTRUCTION OF A FULL SERVICE LEVEL 3 PRIMARY SCHOOL - REPLACEMENT 75% (FIBRE CEMENT)	R 168,367,436	R 8,627,558	R 1,938,790	R 5,236,974
PETRUSVILLE PRIMÊRE SKOOL	PIXLEY KA SEME	STAGE 6 - HANDOVER	REPLACEMENT SCHOOL	LEVEL 3 PRIMARY SCHOOL - REPLACEMENT (90% ASBESTOS)	R 115,835,739	R 10,964,201		
PIXLEY KA SEME NEW FOCUS SCHOOL	PIXLEY KA SEME	STAGE 4 - DESIGN DOCUMENTATION	NEW SCHOOL	NEW FOCUS LEVEL 1 COMBINED SCHOOL AND MEDIUM HOSTEL	R 111,102,506	R 18,052,997	R 18,052,998	R 17,158,993
VENUS PRIMÊRE SKOOL	FRANCES BAARD	STAGE 4 - DESIGN DOCUMENTATION	REPLACEMENT SCHOOL	PHASE 2 - LEVEL 5 PRIMARY SCHOOL - REPLACEMENT (30% WOOD)	R 144,421,161	R 14,334,386	R 19,062,519	R 7,973,760
VARIOUS SCHOOLS	VARIOUS MUNICIPALITIES	STAGE 3 - DESIGN DEVELOPMENT	MAINTENANCE - CORRECTIVE	MAJOR MAINTENANCE AT THE SCHOOL	R 195,000,000	R 65,000,000	R 65,000,000	R 65,000,000
ZF MGCAWU NEW FOCUS SCHOOL	ZF MGCAWU	STAGE 2 - FEASIBILITY	NEW SCHOOL	NEW FOCUS LEVEL 1 COMBINED SCHOOL AND MEDIUM HOSTEL	R 141,100,183	R 14,110,018	R 2,356,780	R 1,478,962

The Department continued to implement numerous maintenance and refurbishment projects throughout the Province. These projects focused on preserving existing infrastructure assets and addressing critical maintenance backlogs identified through condition assessments and the Infrastructure Asset Management Plan (IAMP).

A significant portion of projects listed in the approved EIG MTEF Project List remained in the upgrading and additions category, which includes classrooms, specialist rooms, Grade R facilities, and school expansion interventions. The Department continued to prioritise these projects in response to learner enrolment pressures, overcrowding, and curriculum delivery requirements.

Several projects remained at Works Stage 4 and Works Stage 5 during the reporting period, indicating substantial progress towards completion. However, some projects experienced implementation delays linked to:

- contractor underperformance;
- procurement delays;
- cash flow constraints;
- bulk service dependencies;
- adverse weather conditions;
- material shortages;
- logistical challenges associated with remote project locations; and
- technical or design adjustments required during implementation.

Despite these challenges, infrastructure implementation continued to progress across the Province during the year under review. The Department continued strengthening project monitoring and contract management through:

- monthly site inspections;
- milestone tracking;
- contractor performance reviews;
- infrastructure dashboard reporting;
- cash flow monitoring;
- project steering committee engagements; and
- strengthened coordination between infrastructure planning and financial management processes.

The Department continued to apply risk-based prioritisation principles in managing projects currently under implementation. Priority continued to be given to projects addressing:

- learner safety risks;
- overcrowding;
- inappropriate structures;
- basic services backlogs;
- sanitation compliance; and
- curriculum-support infrastructure requirements.

The Infrastructure Programme Management Plan (IPMP) and Infrastructure Asset Management Plan (IAMP) continued to guide the sequencing and prioritisation of projects throughout the reporting period, ensuring alignment between infrastructure delivery, enrolment pressures, condition assessment outcomes, and available budget allocations.

Particular emphasis also continued to be placed on improving implementation readiness before construction commencement. During the reporting period, the Department strengthened planning processes relating to:

- geotechnical investigations;
- site verification;
- environmental compliance;
- municipal service coordination;
- design readiness; and
- procurement planning.

This approach aimed to reduce implementation delays and improve infrastructure delivery performance over the medium term.

Although several projects remained incomplete at year-end, substantial progress had been made on many priority infrastructure projects, with the majority expected to reach practical completion during the 2026/27 financial year, subject to funding availability and implementation progress.

9.1.5. Progress made on the maintenance of infrastructure

The maintenance of education infrastructure remained a critical priority for the Northern Cape Department of Education during the 2025/26 financial year. In line with the Infrastructure Asset Management Plan (IAMP), the Department continued to place increased emphasis on preventative maintenance, refurbishment, and

infrastructure preservation to improve the condition, safety, and functionality of educational facilities across the Province.

The Department's maintenance programme continued to be implemented within a constrained fiscal environment characterised by increasing infrastructure pressures, ageing facilities, rising construction costs and significant maintenance backlogs accumulated over many years. Despite these challenges, measurable progress continued to be made in improving infrastructure conditions at schools through targeted maintenance interventions funded primarily through the Education Infrastructure Grant (EIG).

During the reporting period, the Department achieved its annual maintenance target in full. A total of 22 education facilities with planned maintenance projects were successfully completed during the financial year, against a target of 22 projects, resulting in 100% achievement. Maintenance interventions implemented during the reporting period included planned maintenance, emergency repairs, and refurbishment projects. These projects focused on addressing infrastructure deterioration, health and safety risks and operational functionality at schools identified through condition assessments, district monitoring and infrastructure inspections.

The maintenance programme primarily focused on:

- roofing repairs and replacement;
- electrical upgrades and compliance improvements;
- plumbing and sanitation repairs;
- classroom refurbishment;
- painting and surface treatment;
- fencing repairs;
- water reticulation systems;
- structural rehabilitation;
- replacement of damaged ceilings and floors; and
- maintenance of ablution facilities.

Particular attention continued to be given to schools with high-risk infrastructure conditions, including those affected by ageing infrastructure, vandalism, storm damage, and prolonged maintenance delays. The Department also prioritised maintenance interventions to improve compliance with the Regulations Relating to Minimum Uniform Norms and Standards for Public School Infrastructure.

The Infrastructure Asset Management Plan continued guiding the prioritisation of maintenance interventions during the reporting period. The IAMP identified maintenance as one of the most significant long-term infrastructure risks facing the Department due to the age profile of many education facilities and the limited availability of infrastructure funding relative to the size of the provincial asset base.

The Department therefore continued applying a risk-based prioritisation approach to maintenance planning. Priority continued to be given to projects affecting learner and educator safety, sanitation and water functionality, electrical compliance, structural integrity and operational continuity at schools.

In addition to planned maintenance projects, the Department responded to several emergency maintenance requests during the reporting period. These included infrastructure damage from severe weather, vandalism, electrical faults, water leaks, sanitation failures, and ageing infrastructure systems.

Maintenance implementation during the reporting period was undertaken through a combination of implementing agents, contractors and departmental infrastructure support mechanisms. The Department continued to strengthen monitoring processes linked to maintenance implementation through site inspections,

infrastructure reporting, milestone monitoring, EFMS tracking systems, and verification of completed work prior to payment certification.

Although progress continues, the Department acknowledges that the current maintenance backlog remains significant. The large number of aging facilities across the Province, combined with insufficient maintenance funding relative to actual infrastructure needs, continues placing pressure on the Department's ability to fully address maintenance requirements within available budgets.

The vast geographic spread of schools across the Northern Cape further affected the efficiency of maintenance implementation. Long travel distances, limited contractor availability in remote areas, and high transport costs continued to impact response times and project implementation in certain districts.

Despite these challenges, the Department continued improving its maintenance planning and infrastructure preservation approach during the year under review. Greater emphasis continued to be placed on preventative maintenance planning, condition assessment updates, infrastructure lifecycle management, prioritisation of high-risk facilities, integration between maintenance planning and budgeting and improved monitoring of implementing agents and contractors.

The Department continued to encourage schools to utilise allocated maintenance funding responsibly for minor maintenance and emergency repairs, in line with applicable maintenance guidelines and delegations. This approach continued supporting quicker response times for smaller maintenance requirements while allowing larger infrastructure interventions to be prioritised through the EIG programme.

Overall, the maintenance programme implemented during the 2025/26 financial year contributed towards improving school functionality, preserving infrastructure assets and reducing infrastructure deterioration across several education facilities within the Province. Although the maintenance backlog remains substantial, the Department continued making gradual progress towards stabilising infrastructure conditions and improving the long-term sustainability of the provincial education asset portfolio.

9.1.6. Developments relating to the above that are expected to impact the department's current expenditure.

Infrastructure delivery and asset management activities continued to place significant pressure on the Department's current expenditure during the 2025/26 financial year. As the provincial education infrastructure portfolio expands and existing facilities continue to age, the operational and maintenance responsibilities associated with these assets continue to increase.

One of the main factors impacting current expenditure remained the growing maintenance requirements across schools and education facilities. Many facilities within the Province require continuous refurbishment, repairs, and preventive maintenance due to ageing infrastructure, prolonged use, and historical maintenance backlogs. This resulted in increased expenditure on roofing repairs, sanitation systems, electrical infrastructure, water reticulation, and general building rehabilitation.

The continued rollout of new infrastructure projects, including additional classrooms, Grade R facilities, specialist rooms and replacement schools, also contributed towards increased operational expenditure pressures. Newly completed facilities require ongoing operational funding for municipal services, cleaning, security, maintenance, ICT support and general operational management. As additional infrastructure assets are completed and handed over, the Department's long-term operational obligations continue expanding accordingly.

Utility costs remained a significant source of pressure on expenditure during the reporting period. Rising electricity tariffs, increased water costs and the operational requirements of schools across the geographically vast Northern Cape continued to impact the Department's operational budget. In remote and rural areas, the provision and maintenance of infrastructure services remain particularly costly due to long travel distances and logistical constraints.

The Department continued to experience expenditure pressures due to vandalism, theft, and damage to school infrastructure. The replacement of stolen infrastructure components, repairs to vandalised facilities and restoration of damaged services required ongoing unplanned maintenance expenditure during the year under review.

Hostel infrastructure and operational readiness interventions also contributed towards current expenditure pressures. Facilities such as the Batlharo-Tlhaping and Lesedi hostels required expenditure on staffing, interim operational arrangements, equipment, security, and maintenance support while long-term operational systems were being stabilised.

The implementation of infrastructure compliance measures similarly affected expenditure patterns during the reporting period. Increased emphasis on health and safety compliance, electrical compliance, sanitation standards and school safety improvements required additional maintenance and infrastructure support interventions.

The Infrastructure Asset Management Plan (IAMP) continued to highlight the increasing financial pressure of maintaining a large and ageing infrastructure portfolio with the limited funding available. The Department therefore continued to prioritise critical maintenance and infrastructure interventions based on risk, safety requirements, operational functionality, and service delivery impact.

Despite these expenditure pressures, the Department continued implementing measures aimed at improving infrastructure sustainability and expenditure management. Greater emphasis continued to be placed on preventative maintenance, improved project planning, infrastructure lifecycle management and strengthened monitoring of infrastructure expenditure to reduce the long-term cost impact of infrastructure deterioration and emergency repairs.

9.1.7. Details as to how asset holdings have changed over the period under review, including information on disposals, scrapping and loss due to theft

The Department's immovable asset portfolio continued to evolve during the 2025/26 financial year through the implementation of infrastructure upgrades, maintenance interventions, rehabilitation projects, and ongoing capital infrastructure development, funded primarily through the Education Infrastructure Grant (EIG). Changes in asset holdings during the reporting period were mainly associated with improvements to existing school infrastructure, the addition of specialist facilities, fencing projects, classroom infrastructure and work-in-progress capital projects linked to new and replacement schools.

A significant portion of infrastructure investment during the reporting period remained within the work-in-progress category due to the multi-year nature of major infrastructure projects currently under construction across the Province. Several new schools, replacement schools, and classroom expansion projects had reached advanced stages of implementation by year-end but had not yet achieved practical completion and therefore remained classified as capital works in progress.

The Department also continued to strengthen and improve existing infrastructure assets through maintenance and rehabilitation projects implemented across all districts. These interventions helped preserve the useful lifespan of educational facilities and improve the functionality, safety, and operational condition of schools. Infrastructure improvements relating to water, sanitation, electricity, roofing systems, fencing and classroom refurbishment further enhanced the overall condition of several facilities during the reporting period.

Additional infrastructure assets were also introduced into the system through the provision of Grade R classrooms, specialist rooms and security infrastructure. These additions formed part of the Department's broader strategy to improve curriculum support infrastructure, address overcrowding pressures and strengthen compliance with infrastructure norms and standards.

Although infrastructure improvements continued during the reporting period, losses from theft and vandalism remained a significant challenge to the Department's asset base. Several schools across the Province continued to experience theft of electrical cables, plumbing components, water infrastructure equipment, and fencing materials. Vandalism of infrastructure facilities similarly continued, resulting in damage to classrooms, ablution facilities, electrical systems and security infrastructure at certain schools.

These losses not only affected the value and condition of infrastructure assets but also resulted in additional maintenance and replacement costs and, in some cases, disrupted normal school operations. Rural and isolated schools remained particularly vulnerable due to long travelling distances, limited security infrastructure and delayed response times.

The Department further disposed of or scrapped certain obsolete, damaged or unserviceable infrastructure components during the reporting period as part of ongoing maintenance and rehabilitation interventions. These mainly involved deteriorated building materials, damaged fencing, and outdated electrical and plumbing infrastructure that had reached the end of their useful life and required replacement.

To improve asset management and strengthen the credibility of infrastructure information, the Department continued to update and verify immovable asset information through the EFMS, infrastructure verification processes, and project completion records. The Infrastructure Asset Management Plan (IAMP) continued to guide the Department's long-term approach to infrastructure lifecycle management, condition monitoring, and asset preservation.

Greater emphasis also continued to be placed on preventive maintenance, infrastructure monitoring, and project oversight to preserve existing assets and reduce further deterioration of facilities across the Province. Despite ongoing challenges related to vandalism, theft, and ageing infrastructure, the Department continued to implement measures aimed at improving infrastructure sustainability and strengthening the long-term management of the provincial education asset portfolio.

9.1.8. The current state of the department's capital assets, for example, what percentage is in good, fair or bad condition

The condition of the Northern Cape Department of Education's immovable asset portfolio remained mixed during the 2025/26 financial year and continued to reflect the historical infrastructure challenges, ageing infrastructure profile, and maintenance pressures experienced across the Province. Although substantial progress has been made over several years in improving access to basic services and replacing inappropriate structures, a significant portion of the infrastructure portfolio still requires rehabilitation, refurbishment or replacement interventions.

The Infrastructure Asset Management Plan (IAMP) confirmed that many educational facilities within the Province are older than 50 years and continue to experience varying levels of deterioration due to ageing infrastructure, harsh climatic conditions, deferred maintenance, and prolonged operational use. The condition of infrastructure assets also varies significantly across districts, depending on the age of facilities, learner growth pressures, historical infrastructure investment, and environmental conditions.

The Department continued to conduct infrastructure condition assessments and verification processes during the reporting period to determine the condition, functionality, and maintenance requirements of educational facilities across the Province. These assessments remained important in informing maintenance planning, infrastructure prioritisation and long-term capital investment decisions.

Based on available condition assessment information, maintenance records, and infrastructure planning data, the Department estimates that approximately 35 per cent of educational facilities are currently in good condition. These facilities generally include newer infrastructure, recently upgraded facilities and schools that have benefited from major maintenance or rehabilitation interventions during recent financial years.

Approximately forty-five per cent of facilities are currently considered to be in fair condition. These schools remain operational but require varying levels of maintenance, refurbishment, or infrastructure upgrades to prevent further deterioration and improve compliance with infrastructure standards.

The remaining twenty per cent of infrastructure assets are estimated to be in poor condition and continue to require significant rehabilitation, replacement, or major maintenance interventions. These facilities are generally associated with ageing infrastructure, historical maintenance backlogs, inappropriate structures or facilities affected by severe infrastructure deterioration.

Table 9.1-7: Estimated Infrastructure Condition Profile – 2025/26

Infrastructure Condition Category	Estimated Percentage
Good Condition	35%
Fair Condition	45%
Poor Condition	20%

The Department's infrastructure condition profile continues to be influenced by several factors. These include the age of infrastructure assets, overcrowding pressures in high-growth areas, deferred maintenance, vandalism and theft, harsh climatic conditions and limited infrastructure funding relative to actual infrastructure demand.

The Infrastructure Asset Management Plan further highlights that certain schools continue to operate from inappropriate structures or facilities that require replacement. Some schools within the Province also continue to face infrastructure challenges linked to asbestos-related structures, deteriorating sanitation systems, electrical compliance risks, and inadequate specialist learning facilities.

Overcrowding in urban growth areas such as Kimberley, Kuruman and Postmasburg continued placing additional pressure on infrastructure assets during the reporting period. Increased learner numbers at certain schools accelerated wear and tear on classrooms, sanitation infrastructure, fencing and utility systems, thereby increasing maintenance requirements and operational pressures.

The Department nevertheless continued implementing maintenance and rehabilitation interventions aimed at improving the condition of infrastructure assets across the Province. Particular emphasis continued to be

placed on preventative maintenance, sanitation upgrades, roofing rehabilitation, electrical compliance improvements and school safety interventions.

The Department also continued to prioritise high-risk schools and facilities requiring urgent intervention through the Infrastructure Programme Management Plan (IPMP), the Education Infrastructure Grant (EIG) programme, and long-term infrastructure prioritisation processes. Infrastructure planning during the reporting period remained strongly focused on preserving existing infrastructure assets while progressively improving the condition profile of schools throughout the Province.

Although infrastructure conditions remain uneven across the system, the Department continued making gradual progress towards improving the quality, safety and sustainability of its education infrastructure portfolio during the 2025/26 financial year.

9.1.9. Major maintenance projects that have been undertaken during the period under review

The Northern Cape Department of Education continued to implement a range of major maintenance and rehabilitation projects during the 2025/26 financial year as part of the broader Infrastructure Asset Management Plan (IAMP), Education Infrastructure Grant (EIG) programme, and long-term infrastructure preservation strategy. Maintenance interventions remained a critical component of the Department's infrastructure programme due to the age profile of many education facilities and the increasing pressure placed on school infrastructure throughout the Province.

The maintenance programme focused on improving the condition, safety, and operational functionality of existing infrastructure assets while also reducing the risks of long-term deterioration and infrastructure failure. As reflected in the Strategic Plan and IAMP, the Department continued shifting towards a more structured lifecycle maintenance approach aimed at preserving existing infrastructure investments and reducing reliance on reactive emergency maintenance interventions.

The Department implemented maintenance projects across all districts during the reporting period, with interventions ranging from structural rehabilitation and electrical upgrades to roofing repairs, fencing rehabilitation, water infrastructure improvements and sanitation refurbishment. Particular emphasis continued to be placed on schools presenting health and safety risks, deteriorating infrastructure conditions and infrastructure compliance challenges.

Among the major maintenance projects undertaken during the reporting period was the maintenance and rehabilitation of Dr Izak van Niekerk Primêre Skool in Namakwa District. The project included repairs and renovations to upgrade inclusive classroom facilities, assistance with completing the school hall, and remedial work related to the replacement of asbestos roofing.

At Elizabeth Wimmer Primêre Skool in Lekkersing, remedial maintenance work was undertaken following structural assessments conducted at the school. The intervention included preventive maintenance, replacement of asbestos roofing, and measures to address ongoing water-related infrastructure challenges at the facility.

Major maintenance and structural remedial work were also implemented at Emang Mmogo Comprehensive School in Kimberley. The project included structural assessments, major rehabilitation work and corrective maintenance interventions aimed at stabilising deteriorating infrastructure conditions at the school.

Additional maintenance interventions were undertaken at Floors High School in Frances Baard District. These included major maintenance work at the school as well as repairs to infrastructure and fencing damaged during storm-related incidents. The Department further implemented electrical upgrading interventions at Floors No.

2 High School / Tlhomelang Secondary School in Kimberley to improve electrical reliability and operational safety at the facility.

The Department also continued implementing numerous smaller maintenance and refurbishment interventions across schools throughout the Province. These projects focused on roofing systems, sanitation repairs, electrical compliance, classroom refurbishment, fencing repairs, painting and water reticulation systems. Maintenance interventions were prioritised based on infrastructure condition assessments, health and safety risks and operational functionality requirements.

The Infrastructure Asset Management Plan further confirmed that the Department planned seventy-five maintenance and repair projects over the MTEF period, with approximately R119 million allocated towards maintenance and repair activities. The Department also continued to prioritise maintenance projects at schools affected by deteriorating infrastructure, inappropriate structures, and overcrowding pressures.

Maintenance implementation during the reporting period remained influenced by several challenges, including funding constraints, rising construction costs, vandalism and the increasing cost of infrastructure rehabilitation. The vast geographic spread of schools within the Northern Cape continued to impact maintenance response times and project implementation costs.

Despite these pressures, the Department continued to strengthen maintenance planning and monitoring processes during the reporting period. Greater emphasis continued to be placed on:

- preventative maintenance planning;
- infrastructure condition assessments;
- maintenance monitoring through EFMS;
- verification of completed work;
- school-level maintenance planning; and
- improved utilisation of maintenance allocations by schools.

District Infrastructure Units continued to assist schools in developing maintenance plans and maintenance files to improve routine maintenance management at the school level. The Department also continued to encourage schools to utilise their maintenance allocations for day-to-day maintenance and minor repairs, in line with approved maintenance guidelines.

Overall, the maintenance projects undertaken during the reporting period contributed to preserving infrastructure assets, improving school functionality, and reducing infrastructure deterioration across several educational facilities within the Province. Although the maintenance backlog remains substantial, the Department continued making gradual progress in stabilising the condition of existing infrastructure assets through targeted maintenance and rehabilitation interventions.

9.1.10. Progress made in addressing the maintenance backlog during the period under review, for example, has the backlog grown or become smaller? Is the rate of progress according to plan? If not, why not, and what measures were taken to keep on track

The Northern Cape Department of Education continued implementing maintenance and rehabilitation interventions during the 2025/26 financial year to stabilise infrastructure conditions and reduce the growing maintenance backlog across the Province. Although progress was made through the completion of planned maintenance projects and targeted refurbishment interventions, the overall maintenance backlog continued increasing during the reporting period.

The Department's Infrastructure Asset Management Plan (IAMP) continued confirming that a significant portion of the provincial education infrastructure portfolio consists of ageing facilities requiring ongoing maintenance, rehabilitation and upgrading. Many schools across the Province have infrastructure components that have exceeded their intended lifespans and continue to deteriorate faster than available funding can keep pace with.

The Department successfully completed the planned annual maintenance target during the reporting period and continued to prioritise schools with high-risk infrastructure conditions, health and safety concerns, or severe operational challenges. Maintenance interventions focused largely on roofing repairs, sanitation refurbishment, electrical upgrades, structural rehabilitation and general infrastructure preservation.

Despite these interventions, the maintenance backlog continued growing overall. The rate of infrastructure deterioration across the system currently exceeds the Department's ability to rehabilitate or refurbish facilities within the available budget. This is largely due to the size of the provincial infrastructure portfolio, the age of many facilities and the limited infrastructure funding available relative to actual maintenance requirements.

The situation has been further compounded by rising construction costs, inflationary pressures and the increasing cost of building materials and infrastructure repairs. Severe climatic conditions in the Northern Cape, including extreme heat, drought, and weather-related damage, continue to accelerate the deterioration of infrastructure at certain schools.

Overcrowding pressures in urban growth areas further contributed towards increased wear and tear on school infrastructure during the reporting period. At the same time, vandalism and theft continued negatively affecting infrastructure conditions and maintenance budgets, particularly at isolated and vulnerable schools.

Although the rate of progress in reducing the maintenance backlog was slower than originally anticipated, the Department continued implementing measures aimed at preventing further deterioration and improving long-term infrastructure sustainability. Greater emphasis continued to be placed on preventative maintenance, lifecycle asset management and improved condition assessment processes to better prioritise available resources.

The Department also strengthened infrastructure monitoring and planning processes during the reporting period through improved utilisation of the Education Facilities Management System (EFMS), enhanced infrastructure verification, and closer monitoring of project implementation. District Infrastructure Units continued to assist schools with maintenance planning and to encourage improved utilisation of maintenance allocations for routine maintenance and minor repairs.

The Infrastructure Asset Management Plan further recognises that fully addressing the provincial maintenance backlog will require sustained long-term investment and increased infrastructure funding over several financial years. The Department nevertheless continued to focus available resources on the highest-risk facilities and critical infrastructure interventions to ensure that schools remain safe, functional, and operational.

While the maintenance backlog remains a major challenge within the provincial education sector, the Department continued making gradual progress during the reporting period towards stabilising infrastructure conditions and improving the long-term preservation of education facilities across the Northern Cape Province.

9.1.11. Capital Investment Budget and Expenditure

The table below summarises infrastructure expenditure by project category for the 2025/26 financial year, compared with the previous financial year. The analysis reflects the Department's investment in maintaining

existing infrastructure assets, delivering new infrastructure projects, supporting leased facilities and funding non-infrastructure activities required to support infrastructure planning, project management and implementation. The expenditure profile demonstrates the Department's continued commitment to preserving existing education infrastructure while simultaneously investing in new facilities and infrastructure improvements to strengthen teaching and learning environments across the Province.

During the 2025/26 financial year, the Department received a total infrastructure allocation of R 746 990 million and recorded actual expenditure of R 746 754 million, resulting in a marginal under-expenditure of R 236 thousand and an expenditure rate of 99.97%. This reflects a very high level of budget utilisation and effective financial management within the infrastructure programme.

The largest share of expenditure remained focused on existing infrastructure assets, which accounted for R 501 595 million or approximately 67% of total infrastructure expenditure. This investment included maintenance and repairs expenditure of R 133 336 million and upgrades and additions amounting to R 368 259 million. The strong expenditure performance in these categories demonstrates the Department's continued emphasis on preserving existing infrastructure, addressing infrastructure backlogs and improving the functionality, safety and compliance of education facilities across the Province.

Expenditure on new infrastructure assets amounted to R 153 990 million against a budget allocation of R 155 425 million, resulting in a minor under-expenditure of R 1435 million. While significant progress was made on several capital projects during the reporting period, implementation delays related to contractor performance, procurement processes, and project completion timelines prevented full expenditure in this category. Nevertheless, substantial investment continued towards the construction and expansion of education facilities, including schools, classrooms and supporting infrastructure.

Infrastructure leases remained fully utilised at R 12 201 million, reflecting the Department's ongoing commitment to ensuring access to facilities where leased infrastructure forms part of service delivery requirements. Non-infrastructure expenditure amounted to R 78 968 million, exceeding the original allocation by R 1 254 million, primarily due to increased requirements for project management, technical support, planning, monitoring, and other infrastructure support functions necessary for effective programme implementation.

Compared to the previous financial year, overall infrastructure expenditure increased from R 716 303 million to R 746 754 million, representing an increase of approximately R 30 451 million or 4.3%. This increase reflects continued investment in infrastructure development, maintenance and school improvement initiatives despite ongoing fiscal pressures and rising construction costs. The expenditure trends demonstrate the Department's continued prioritisation of infrastructure delivery as a critical enabler of improved educational outcomes, learner wellbeing and compliance with infrastructure norms and standards.

Table 9.1-8: Capital Investment Budget and Expenditure

Infrastructure projects	2025/26			2024/25		
	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
Existing infrastructure assets	**501 650**	**501 595**	**55**	**501 965**	**473 789**	**28 176**
Maintenance and repairs	133 391	133 336	55	116 965	114 242	2 723
Upgrades and additions	368 259	368 259	-	385 000	359 547	25 453

Infrastructure projects	2025/26			2024/25		
	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
Rehabilitation, renovations and refurbishments			-			-
New Infrastructure assets: Capital	**155 425**	**153 990**	**1 435**	**81 224**	**81 224**	**-**
Infrastructure: Leases	**12 201**	**12 201**	**-**	**12 498**	**12 498**	**-**
Non Infrastructure	**77 714**	**78 968**	**(1 254)**	**120 616**	**148 792**	**(28 176)**
Capital infrastructure			-			-
Current infrastructure			-			-
Total	**746 990**	**746 754**	**236**	**716 303**	**716 303**	**-**

PART C: GOVERNANCE

1. INTRODUCTION

The Northern Cape Department of Education remains committed to maintaining and strengthening sound governance, accountability and ethical administration across all areas of the Department's operations. Effective governance remains fundamental to ensuring that public resources are managed responsibly and transparently, and in a manner that supports improved education service delivery throughout the Province.

As a public institution entrusted with significant financial, human, and infrastructure resources, the Department recognises its responsibility to ensure that all resources allocated through the fiscus are utilised effectively, efficiently, and economically for the benefit of learners, schools, and communities. This responsibility extends beyond financial management alone and includes the establishment of strong internal controls, credible planning and reporting systems, risk management processes, compliance monitoring and institutional oversight mechanisms.

During the 2025/26 financial year, the Department continued to strengthen governance and accountability processes within a challenging operating environment characterised by fiscal pressures, increasing service delivery demands, and ongoing infrastructure and operational risks. Despite these challenges, the Department remained focused on improving institutional stability, strengthening compliance, and ensuring that governance structures continue to support the achievement of strategic objectives and service delivery priorities.

The Department's governance framework is guided by the Constitution of the Republic of South Africa, the PFMA, Treasury Regulations and other applicable legislative and policy prescripts governing public administration and financial management. Governance processes are further supported through internal audit functions, risk management structures, audit committee oversight, performance monitoring systems and ongoing engagements with oversight bodies.

Particular emphasis continued to be placed on improving the credibility of performance information, strengthening financial oversight, improving consequence management, and ensuring greater alignment among planning, budgeting, and implementation processes. The Department also continued to strengthen monitoring and reporting systems to improve decision-making, accountability, and institutional performance across programmes and districts.

The governance environment within the Department further supported transparency and oversight through regular reporting to the Legislature, the Provincial Treasury, the Department of Basic Education, the Office of the Premier, the Auditor-General of South Africa, and other oversight structures. These processes remain important in providing assurance to stakeholders and the public that the Department continues to work towards maintaining sound governance practices and the responsible administration of public resources.

The Department acknowledges that good governance is a continuous process requiring ongoing improvement, institutional discipline and collective accountability at all levels of the organisation. The measures and governance processes implemented during the reporting period continued to aim to strengthen public confidence, improve service delivery, and ensure that education resources are managed in a manner that supports the Province's long-term development objectives.

2. RISK MANAGEMENT

The Department has established a proactive, accountable risk management culture embedded at all levels. This is evidenced by the consistent submission of quarterly risk management reports by all directorates and by active participation in governance structures such as the Risk and Ethics Management Committee (REMC). Risk management is institutionalised as a continuous, integrated process, with officials at all levels expected to identify, assess and manage risks within their areas of responsibility. This approach reinforces accountability and supports informed decision-making in line with the Department's strategic and operational objectives.

During the 2025/26 financial year, the Department reviewed and updated its Risk Management Policy and Risk Management Strategy, both of which were approved by the Acting Head of Department. These revisions were necessary as the previous versions were last updated in 2021. The revised policy establishes a structured, integrated framework for risk identification, assessment, mitigation, monitoring, and reporting, while strengthening governance, accountability, and alignment with legislative requirements, including the PFMA. Similarly, the revised Risk Management Strategy provides a high-level implementation plan to ensure that risk management is embedded in daily operations and decision-making processes across the Department.

The Department conducts regular risk assessments through a structured, enterprise-wide approach. Quarterly risk review sessions are facilitated by the Risk Management Unit in collaboration with programme and directorate representatives. These sessions enable the Department to:

- Review and update strategic and operational risk registers;
- Monitor the effectiveness of existing controls and mitigation measures;
- Identify emerging risks; and
- Ensure alignment between risk management and performance management processes.

Risk identification and assessment are conducted using standardised methodologies that consider probability and impact, with mitigation actions continuously developed and monitored. The Department has established clear roles and responsibilities to ensure effective implementation of risk management. Risk management is a shared responsibility across governance structures, management and all employees.

The table below outlines the key role players and their responsibilities:

Table 9.1-1: Key Role Players and their Responsibilities in terms of Risk Management

Role	Key Responsibilities
Head of Department	Provides overall leadership and accountability for risk management within the Department; approves the Risk Management Policy and risk appetite; ensures that effective risk management systems are in place.
Executive Authority	The Executive Authority takes an interest in risk management to the extent necessary to obtain comfort that properly established and functioning risk management systems are in place to protect the department against significant risks.
Executive Management	Ensures integration of risk management into strategic planning, performance management, and operational decision-making; oversees the management of high- and critical-risk.
Risk and Ethics Management Committee (REMC)	The Risk and Ethics Management Committee is appointed by the Accounting Officer to assist him/her in discharging his/her responsibilities for risk management. The Committee's role is to review the department's risk management progress and maturity, the effectiveness of its risk management activities, the key risks facing the department, and the responses to address these risks. The responsibilities of the Risk and Ethics Management Committee are formally defined in its charter. The Risk Management Unit shall promote risk awareness and provide guidance and capacity-building support to officials to strengthen risk management practices.
Audit Committee	The Audit Committee is an independent committee responsible for the oversight of the department's controls, governance, and risk management. The Audit Committee's responsibilities regarding risk management are formally defined in its charter. The Audit Committee provides an independent and objective view of the department's risk management effectiveness.
Chief Risk Officer (CRO)	The Chief Risk Officer is the custodian of the Risk Management Strategy and coordinator of risk management activities throughout the department. The primary responsibility of the Chief Risk Officer is to bring their specialist expertise to bear to assist the department in embedding risk management and leveraging its benefits to enhance performance.

Role	Key Responsibilities
	Promote risk awareness and provide officials with guidance and capacity-building support to strengthen institutional risk management practices.
Senior Managers / Programme Managers [Risk Champions]	Identify and manage risks within their areas of responsibility; act as risk owners; implement mitigation measures; report on risk status and emerging risks.
District Directors and Institutional Managers	Implement risk management processes at the district and institutional levels; ensure operational risks are identified, assessed, and managed.
Internal Audit	Provides independent assurance on the effectiveness of risk management and internal controls; aligns audit planning with the Department's risk profile.
All Employees	Identify and report risks; comply with risk management procedures; support the implementation of mitigation measures within their areas of work.

The Department has established effective governance structures to support risk management oversight. The REMC is appointed by the Accounting Officer to oversee the implementation and effectiveness of risk management. It reviews key risks, mitigation strategies, and the Department's overall risk management maturity. The Audit Committee provides independent oversight of risk management, governance and internal controls. Risk management is reported to the Audit Committee quarterly, enabling continuous monitoring and independent assurance of the system's effectiveness.

The Department has made measurable progress in strengthening its risk management practices during the 2025/26 financial year. Key achievements include:

- Review and update of Risk Management policy;
- Approval of the 2025/26 Strategic Risk Register by the Accounting Officer;
- Development and implementation of mitigation action plans for strategic risks, with quarterly reporting to REMC and the Audit Committee;
- Achievement of an unqualified audit opinion for the 2025/26 financial year;
- Development and approval of the Combined Assurance Plan;
- Ongoing risk awareness initiatives conducted during risk assessment sessions; and
- Inclusion of risk management audits in the Internal Audit Plan, completed during the year.

Table 9.1-2: Programme Specific Risk Management

Programme	Risk Description	Risk Level	Controls (Summary)	Overall Progress
Programme 1	Corporate governance failure	4	Financial delegations, audit processes	50% (Moderate)
Programme 1	HR non-compliance	4	HR circulars, compliance monitoring	75% (Good)
Programme 1	Labour unrest	5	Labour forums, engagement structures	50% (Moderate)
Programme 1	Budget over-expenditure	5	Cost containment, tracking	50% (Moderate)
Programme 1	Poor SASAMS data quality	4	EMIS systems, training	50% (Moderate)
Programme 1	ICT infrastructure failure	5	Backup systems, ICT plans	50% (Moderate)
Programme 1	Scholar transport inefficiencies	5	SOPs, monitoring	50% (Moderate)
Programme 2	Poor learner performance	5	Curriculum support, monitoring	100% (Strong)
Programme 2	Teacher capacity gaps	4	Training programmes	75% (Good)
Programme 2	Learner absenteeism	4	Attendance tracking, interventions	50% (Moderate)
Programme 2	Infrastructure backlogs	5	Infrastructure plans	50% (Moderate)

Programme	Risk Description	Risk Level	Controls (Summary)	Overall Progress
Programme 3	Non-compliance by independent schools	4	Monitoring & compliance checks	75% (Good)
Programme 3	Misallocation of subsidies	5	Financial controls	50% (Moderate)
Programme 4	Inadequate support to learners with special needs	5	Specialist support, training	75% (Good)
Programme 4	Resource shortages	4	Procurement plans	50% (Moderate)
Programme 5	ECD centre non-compliance	4	Registration & monitoring	75% (Good)
Programme 5	Funding constraints	5	Budget allocation controls	50% (Moderate)
Programme 6	Delays in infrastructure delivery	5	Project planning, contractor monitoring	75% (Good)
Programme 6	Poor contractor performance	5	Contract management, performance reviews	50% (Moderate)
Programme 6	Budget constraints affecting projects	5	Budget prioritisation, phased implementation	50% (Moderate)
Programme 6	Inadequate maintenance of facilities	4	Maintenance plans, inspections	75% (Good)
Programme 7	Irregularities in examinations	5	Exam security, invigilation protocols	100% (Strong)
Programme 7	Late release of results	4	Marking moderation, process timelines	75% (Good)
Programme 7	ICT system failures during exams	5	Backup systems, ICT support plans	50% (Moderate)
Programme 7	Data inaccuracies in certification	4	Verification processes, quality checks	75% (Good)

While no new emerging risks were identified during the reporting period, the Department continues to strengthen monitoring mechanisms and improve the integration of risk management into planning and performance processes. Challenges remain in finalising governance arrangements, including the appointment of a permanent Chairperson for the REMC. This is being addressed, with interim arrangements currently in place.

The Department maintains a consolidated risk register comprising strategic and operational risks aligned to its service delivery mandate. These risks primarily relate to:

- Financial sustainability and budget constraints;
- Infrastructure delivery and maintenance;
- Human resource capacity and skills shortages;
- ICT systems and digital transformation; and
- Governance, compliance and audit outcomes.

The Department has adopted a formal risk appetite and tolerance framework, approved by the Acting Head of Department, that guides decision-making on risk acceptance, mitigation, and escalation. Risks exceeding acceptable tolerance levels are escalated to Executive Management, the REMC, and the Audit Committee for intervention.

3. FRAUD AND CORRUPTION

The Department's Fraud Prevention Policy and Fraud Prevention Strategy set out the measures for preventing, detecting, reporting and investigating suspected fraud and corruption. These measures include identifying fraud risks, strengthening internal controls, promoting ethical conduct, raising employee awareness, and ensuring that reported allegations are assessed and investigated. The policy and strategy remained in operation during

the year under review, although both were identified for review to ensure alignment with the current legislative and operational environment.

Officials and members of the public may report suspected fraud, corruption or other unethical conduct through departmental management, the Office of the Head of Department, Internal Audit, Risk Management, Labour Relations or the Public Service Commission's National Anti-Corruption Hotline. The Department's Whistle-Blowing Policy provides for confidential disclosures and protects employees who make disclosures in good faith against occupational detriment, in accordance with the Protected Disclosures Act, 2000.

Allegations received are recorded, assessed and referred to the appropriate authority for investigation. Depending on the nature of the allegation, investigations may be conducted internally or referred to Internal Audit, Provincial Treasury, law-enforcement agencies or another competent authority. Where an investigation establishes possible misconduct, the matter is dealt with in terms of the Employment of Educators Act, 1998, or the Disciplinary Code and Procedures for the Public Service. Where prima facie evidence of criminal conduct exists, the matter is referred to the South African Police Service. Control weaknesses identified through investigations are addressed through corrective action, policy improvements and strengthened management oversight.

The Whistleblowing Policy was developed and approved. This policy complies with the Protected Disclosure act of 2000. The revised policy further integrates whistle-blowing processes with the Department's broader governance systems, including risk management, internal audit, and disciplinary frameworks.

4. MINIMISING CONFLICT OF INTEREST

The Department continued to implement measures to identify and minimise actual, potential and perceived conflicts of interest. Members of the Senior Management Service and other designated employees are required to disclose their financial and business interests annually through the e-Disclosure system. These disclosures include interests held by employees and, where applicable, interests held by close family members, partners, or associates that may have dealings with the State.

Members of bid specification, bid evaluation and bid adjudication committees are required to declare their interests before participating in procurement processes. Members of recruitment and selection panels are similarly required to declare any relationship or interest involving candidates under consideration. Supply Chain Management practitioners sign the prescribed code of conduct and declare any business, commercial or financial interest that may conflict with their official responsibilities. Suppliers are also required to complete the prescribed declaration-of-interest documentation when submitting quotations or bids.

Where a conflict of interest is identified, the affected official must disclose it and recuse himself or herself from the relevant process. The matter is assessed to determine whether further investigation, corrective action or disciplinary action is required. Decisions taken without proper disclosure may be reviewed and, where appropriate, set aside in accordance with applicable legislation and administrative processes.

Employees wishing to perform remunerative work outside the Public Service are required to obtain written approval before undertaking such work. Applications are assessed to determine whether the proposed work may interfere with official duties, result in the use of State resources, or create a conflict with the Department's interests. Non-compliance is addressed in terms of the applicable disciplinary framework.

The Department applies its Gift, Donation and Sponsorship Policy to regulate the acceptance, declaration, recording and reporting of gifts, donations and sponsorships. Designated employees and members of

management are required to submit their financial disclosures within the prescribed periods, while the responsible Ethics and Human Resource Management functions monitor compliance and follow up on outstanding or incomplete disclosures.

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 in 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
- The position they hold may raise a 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 applies the Public Service Code of Conduct as the principal framework governing employees' ethical and professional conduct. The Code requires employees to act honestly, impartially and in the public interest; to avoid conflicts of interest; to use public resources responsibly; and to treat colleagues, learners, parents and members of the public with dignity and respect.

Employees are provided with access to the Code of Conduct upon appointment, and it is also available through the Department's Human Resource Management systems and internal communication platforms. Ethics and conduct requirements are reinforced through induction programmes, management engagements, and employee awareness activities to embed an ethical culture throughout the Department.

Alleged breaches of the Code are reported to the relevant manager and referred to Labour Relations or another responsible unit for assessment. Where available information indicates possible misconduct, the matter is investigated and addressed through the disciplinary procedures applicable to educators or Public Service employees. The action taken depends on the nature and seriousness of the breach and may include counselling, corrective action or formal disciplinary proceedings. Matters involving suspected criminal conduct are referred to the appropriate law enforcement authority.

6. HEALTH, SAFETY, AND ENVIRONMENTAL ISSUES

The Department continued to implement its Occupational Health and Safety Policy and Employee Health and Wellness Operational Plan during the year under review. Health and Safety Committees are established at Head Office and district offices, supported by appointed health and safety representatives, first aiders and fire marshals.

The principal health and safety matters monitored included workplace hazards, fire and emergency preparedness, electrical and building-related risks, ventilation, sanitation, ergonomics, employee wellness and the condition of departmental facilities. Environmental concerns included waste management, water and electricity interruptions and the responsible use of departmental resources. If not adequately addressed, these matters may result in injuries, occupational illness, employee absenteeism, service-delivery interruptions and additional repair or compliance costs.

Health and Safety Committees conduct workplace inspections, identify hazards, communicate safety concerns to management and monitor the implementation of corrective measures. They also assist in investigating workplace incidents to determine their causes and prevent recurrence. Health and safety matters are discussed through the relevant committee structures, while identified infrastructure or maintenance concerns are referred to the responsible units for attention. Awareness activities are conducted to remind employees of occupational health and safety requirements, emergency procedures and their individual responsibility for maintaining a safe working environment.

The Head of Department has established the Health and Safety committees for the department at the 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 organisational 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 District Offices.

7. PORTFOLIO COMMITTEES

The Portfolio Committee on Education plays a critical oversight role in monitoring the Department of Education's performance, governance, and service delivery, in line with its constitutional mandate. During the 2025/26 financial year, the Committee convened a series of meetings to consider key strategic, financial, and operational matters, including the Annual Performance Plan, quarterly performance reports, the Annual Report, and other priority issues affecting the provincial basic education sector. Table 7.1 summarises these engagements and their respective purposes.

Table 9.1-1: Date and purpose of Portfolio Committee meetings 2025/26

Meeting Date	Purpose
15 July 2025	To present and consider the Annual Performance Plan for the 2025/26 financial year.
1 October 2025	To present a comprehensive report on critical financial and human resource management matters affecting the provincial basic education sector.
18 November 2025	To engage in and assess matters related to the Statutory Rape Inquiry.
22 January 2026	To present and review the 2024/25 Annual Report.
24 March 2026	To present and assess the Third Quarter Performance Report for the 2025/26 financial year.

Engagements with the Portfolio Committee on Education during the 2025/26 financial year provided a structured platform for robust oversight and accountability of key departmental priorities. Matters raised by the Committee informed areas requiring improvement in financial management, human resource administration, and service delivery. The Department has taken steps to address these concerns through targeted interventions, strengthened internal controls, and enhanced monitoring mechanisms. Progress on these matters is outlined in the following section, which details the specific issues raised and the Department's responses.

8. SCOPA RESOLUTIONS

In addition to Portfolio Committee oversight, the Department is also accountable to the SCOPA, which focuses on financial governance, audit outcomes, and compliance with legislative prescripts. SCOPA resolutions arising from the review of audit findings and financial statements provide specific directives to improve accountability and address identified deficiencies. The following section outlines the key SCOPA resolutions applicable to the Department for the 2025/26 financial year, including progress made in implementing corrective actions.

Table 9.1-1: Summary of SCOPA Resolutions and Departmental Responses for the 2025/26 Financial Year

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
6.1	Foundation Phase Recovery Strategy	The Committee emphasises the urgent need to institutionalise a structured Foundation Phase Recovery Strategy focused on strengthening literacy and numeracy outcomes in Grades R–3, supported by regular assessments, targeted teacher development, and specialist subject advisory support to improve long-term academic performance.	The Department has implemented data-driven learner performance interventions, including targeted support programmes in Languages, Mathematics and Science, quarterly diagnostic assessments, and strengthened NSC pipeline tracking. Subject advisors and district-level support mechanisms are utilised to address learning gaps and improve outcomes, although foundational literacy and numeracy challenges remain.	Yes MYEIP
6.2	Infrastructure Performance Oversight Model	The Committee calls for the implementation of a centralised infrastructure oversight model to enhance planning, delivery, and accountability of school infrastructure projects through vetted contractors, real-time monitoring systems, and strengthened consequence management.	The Department has strengthened infrastructure delivery through improved procurement planning, contractor management, and compliance with FIPDM requirements. Monitoring is conducted via monthly reports, site inspections, and performance dashboards, with accountability enforced through performance agreements and penalty clauses for underperforming contractors. However, challenges such as delays and infrastructure backlogs persist.	Yes, EFMS/ IRM/ Gateway Approvals
6.3	School-Based Integrated Social Support Framework	The Committee recommends the adoption of a coordinated, multi-sectoral support framework to address social challenges affecting learners, including the expansion of psychosocial services, life skills programmes, and strengthened school-community	The Department has implemented a coordinated, multi-sectoral approach involving Education, Health and Social Development, focusing on learner support, prevention programmes, and psychosocial interventions. Initiatives include awareness campaigns, learner	Yes

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		interventions targeting issues such as teenage pregnancy and gender-based violence.	support programmes, and the development of the "My Future is Worth the Wait" strategy, although full institutionalisation of an integrated framework is still in progress.	
6.4	Learner Transport Rationalisation and Optimisation Plan	The Committee requires the Department to implement a data-driven learner transport strategy to improve efficiency, safety, and access through route optimisation, strengthened contract management, and sustainable funding models, particularly in high-risk and remote areas.	The Department continues to implement and strengthen the learner transport programme through route monitoring, updated route registers, improved contract management, and coordination with the Department of Transport. While coverage has expanded and monitoring systems improved, operational challenges such as service provider constraints and disruptions remain.	In Process

The SCOPA resolutions for the 2025/26 financial year highlight key areas requiring strengthened governance, improved service delivery, and enhanced accountability within the Department. While notable progress has been made across all identified areas, particularly in implementing data-driven interventions, strengthening infrastructure oversight mechanisms, expanding integrated learner support programmes, and improving the management of learner transport, the resolutions remain in progress and have not yet been fully resolved.

The Department will continue to prioritise the implementation of these corrective actions through strengthened monitoring systems, interdepartmental collaboration, and improved planning and resource allocation. Ongoing reporting to oversight structures will be maintained to ensure transparency, track progress, and facilitate the full resolution of the identified matters in the subsequent financial period

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

The Department received an unqualified audit opinion on the 2024/25 Annual Financial Statements. There were therefore no qualifications, disclaimers or adverse opinions requiring corrective action. AGSA, however, reported material findings relating to performance information and compliance with legislation.

The Accounting Officer approved an audit action plan that incorporates the matters raised in the audit and management reports. Responsibility for each corrective action was assigned to the relevant programme manager. Progress was monitored through management structures, Internal Audit follow-up reviews and the Audit Committee. Although corrective measures were implemented during 2025/26, some matters require continued attention before they can be regarded as fully resolved.

Table 9.1-1: Prior Modifications to Audit Reports

Nature of matter reported by AGSA	Financial year first arose	Progress made in clearing or resolving the matter
Effective and appropriate steps were not taken to prevent unauthorised and irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and Treasury Regulation 9.1.1.	2013/14	The Department maintained registers of unauthorised, irregular, fruitless and wasteful expenditure and continued with assessment, determination and investigation processes. SCM deviations were limited and procurement compliance controls were strengthened. Investigations into infrastructure implementation agents, professional service providers, learner transport, departmental procurement, and school infrastructure transfers were included in the corrective action process. Consequence management will be implemented where investigations establish individual responsibility. The matter remains in progress.
Payments were not made within 30 days or within the period agreed with suppliers.	2008/09	Invoice registers were maintained to record the date on which invoices were received. Financial Accounting monitored ageing and outstanding invoices, while Budget Management monitored the availability of funds before commitments were entered into. Management continued to review unpaid invoices and address disputes,

Nature of matter reported by AGSA	Financial year first arose	Progress made in clearing or resolving the matter
		incomplete supporting documentation and budget-related delays. The matter remains under monitoring.
Material misstatements were identified in the reported performance information for Programme 2: Public Ordinary School Education and Programme 6: Infrastructure Development.	2024/25	Quarterly performance information was subjected to additional review and sign-off by responsible programme managers, district directors and the Policy and Planning Unit. Indicator definitions, calculations and supporting evidence requirements were reviewed, and programmes were required to maintain complete portfolios of evidence. Additional validation controls were introduced to improve consistency among the APP, Technical Indicator Descriptions, quarterly reports, and the Annual Performance Report.
Specific information systems were not implemented to enable the monitoring of progress against targets, core objectives and service-delivery commitments.	2022/23	The Department continued to strengthen the collection, consolidation, and validation of performance information. Quarterly review processes and management sign-off requirements were reinforced. Work continued towards improving the integration of planning, performance and supporting-evidence systems to provide a more reliable and traceable source of reported information.
Procurement and contract-management non-compliance, including inadequate bid-advertisement periods; improperly constituted bid committees; incomplete declarations of interest; inadequate evidence of supplier tax compliance; inadequate evidence of price reasonableness; evaluation criteria not aligned to bid documents; participation in contracts arranged by other organs of state without sufficient evidence of a competitive process; procurement of mandatory IT goods and services outside SITA; and incorrect or unsupported application of the preference-point system.	2022/23 to 2024/25	Bid specification, evaluation and adjudication committee arrangements were strengthened and SCM compliance checklists were applied. Procurement documentation requirements, including advertisements, declarations of interest, Central Supplier Database records, tax-compliance status, evaluation criteria, preference-point calculations and price-reasonableness assessments, were reinforced. User units and bid committee members were reminded of the applicable requirements. Procurement through infrastructure implementing agents was subjected to increased departmental oversight, including departmental participation in relevant bid committee processes. Compliance monitoring remains ongoing.
Appropriate measures were not adequately demonstrated to ensure that transfers and subsidies were used for their intended purposes.	2023/24	The Department continued training School Governing Bodies and School Management Teams on financial management, annual financial statements and the appropriate use of transferred funds. Schools were reminded of their reporting obligations, and district and provincial officials conducted monitoring visits. Transfer-payment agreements, reporting requirements and supporting documentation were reviewed to strengthen accountability and provide evidence that funds were used for their intended purpose.
Sufficient evidence was not available to demonstrate that disciplinary action had been taken against officials responsible for unauthorised, irregular and fruitless and wasteful expenditure.	2023/24	Cases were referred for assessment, determination and investigation before disciplinary action could be considered. The Department continued engaging Internal Audit and other relevant authorities to finalise outstanding investigations. Where investigations establish misconduct or financial loss, the Department will institute disciplinary, recovery or criminal processes, as applicable. The matter has not yet been fully resolved.

10. INTERNAL CONTROL UNIT

The Internal Control Unit is located within Financial Management and supports the Accounting Officer and Chief Financial Officer in maintaining an effective system of financial control. Its principal responsibility is to review financial transactions and payment batches before processing to determine whether expenditure is valid, properly authorised, accurately classified and supported by the required documentation.

During the year, the Unit reviewed payment documentation for compliance with the PFMA, Treasury Regulations, departmental delegations and applicable financial policies. The Unit also assisted in identifying control weaknesses, recurring documentation deficiencies and possible non-compliance before transactions were processed.

The work performed included reviewing payment batches; checking approvals and financial delegations; verifying supporting invoices, orders and procurement documentation; monitoring compliance with financial prescripts; supporting the maintenance of irregular, fruitless and wasteful and unauthorised expenditure registers; following up control weaknesses; and assisting management in implementing corrective measures arising from internal and external audit findings.

Control deficiencies identified through these reviews were referred to the responsible unit for correction. Matters indicating possible irregular expenditure, misconduct or financial loss were escalated to the Chief Financial Officer and Accounting Officer for assessment and further action.

11. INTERNAL AUDIT

11.1. Purpose and mandate

The Internal Audit Function (IAF) has been performed by the "Provincial Internal Audit Service". The function was set up 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 the AC's independence and objectivity.

The AC is established as prescribed by the PFMA, and its core functions and responsibilities are spelt 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.

11.2. Strategy, charter and methodology

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 with the Global Internal Audit Standards 2024.

The IAF compiles a rolling three-year risk-based plan and prepares an annual plan, taking into account the risks facing the department, strategic objectives, the department's mandate, audit issues, and input from management. The AC reviewed and approved the plans.

11.3. Independence and objectivity

The independence of internal audit is considered by the Chief Audit Executive and the 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 and free, unrestricted access to all areas within the department.

11.4. Internal Audit modality and staffing

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.

11.4.1. 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 Auditors' CPD requirements.

11.4.2. 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).

11.4.3. 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 its implementation.

11.5. Quality Assurance and Improvement Programme

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

11.6. Planned and completed audits

Table 11.6-1: Planned and Completed audits

No	AUDIT	TYPE	STATUS
1	Annual Financial Statements	Assurance	Completed
2	Annual Performance Report	Assurance	Completed

No	AUDIT	TYPE	STATUS
3	Internal Audit Follow-up: Quarter 1	Follow up	Completed
4	Risk management	Assurance	Completed
5	Subsistence and Travelling Claims	Assurance	Completed
6	Institutional Funding	Assurance	Completed
7	Internal Audit Follow-up: Quarter 2	Follow up	Completed
8	AGSA Audit Action Plan (Implementation Status in November)	Follow up	Completed
9	Governance Structures(Structures and Policies)	Assurance	Completed
10	Learners Transport	Assurance	Completed
11	Infrastructure Grant	Assurance	Completed
12	Internal Audit Follow-up: Quarter 3	Follow up	Completed
13	Human Resources (Leave Gratuity)	Assurance	Completed
14	Learning and Teaching Support Materials	Assurance	Completed
15	Human Resource Management	Assurance	Completed
16	Interim Financial Statements	Assurance	Completed
17	Maths, Science and Technology Grant	Assurance	Completed
18	AGSA Audit Action Plan (Implementation Status in November)	Follow up	Completed
19	Information Communication Technology	Assurance	Completed
20	Performance Information	Assurance	Completed
21	Internal Audit Follow-up: Quarter 4	Follow up	Completed
22	Fleet Management (Leases)	Assurance	Completed
23	Ethics and Fraud	Assurance	Completed

- All audits (100%) were completed.
- Internal audit findings were communicated in a timely manner, and management implemented measures to mitigate the risks. Significant matters identified during the year were reported to the AC
- Ad hoc projects
    - No Ad hoc audits were conducted during the reporting period.
- Internal audit recommendations
    - Recommendations were issued to management to address control weaknesses. The Audit Committee tracked implementation progress and recommended earlier timelines where necessary.
- 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.

12. AUDIT COMMITTEE

12.1. Purpose and mandate

The Audit Committee operated in terms of sections 76 and 77 of the PFMA, Treasury Regulation 3.1 and its approved Audit Committee Charter. The Committee provides independent oversight of financial reporting, performance information, governance, risk management, internal control, legislative compliance, internal audit and the external audit process.

The Committee advises the Accounting Officer and Executive Authority on the adequacy and effectiveness of the Department's governance, risk management, and internal control arrangements. It also reviews the quality and reliability of financial and performance information and monitors the implementation of recommendations made by Internal Audit and AGSA.

12.2. Independence and composition

The Audit Committee operated independently of management and exercised its responsibilities without undue influence. Members were required to declare their private and business interests at every meeting and to recuse themselves where an actual, potential or perceived conflict of interest existed.

The Committee considered its composition, mix of skills, experience and other professional responsibilities and was satisfied that these did not impair members' ability to serve the Department effectively. The membership included expertise in accounting, auditing, risk management, governance, monitoring and evaluation and public administration.

12.3. Protection of Internal Audit independence

The Audit Committee reviewed the organisational positioning, authority, and resources of the Internal Audit Function and monitored for any restrictions or threats that affected its independence. Internal Audit had direct access to the Chairperson of the Audit Committee and could report significant matters without interference from management.

12.4. Performance against statutory responsibilities

The Audit Committee performed its responsibilities in accordance with the PFMA, Treasury Regulations, applicable internal auditing standards and its approved Charter. Its work included reviewing quarterly financial and performance reports, risk-management reports, internal audit reports, the internal audit plan, interim and annual financial statements, the Annual Performance Report, the AGSA audit strategy and audit outcomes, and management's implementation of audit action plans.

12.5. Combined assurance

The Committee monitored the implementation of combined assurance and considered the work of management, Risk Management, Internal Control, Internal Audit, Provincial Treasury, the Office of the Premier and AGSA. The Committee encouraged improved coordination between assurance providers and increased reliance on properly documented management controls.

12.6. Resolution of recommendations

Audit Committee recommendations were formally communicated to the Accounting Officer and responsible managers. Management was required to provide progress reports on implementation. Outstanding recommendations and overdue audit findings were monitored at subsequent meetings and escalated where insufficient progress was made.

12.7. Performance evaluation

The Audit Committee conducted an annual assessment of its performance and effectiveness against its approved Charter. Feedback was also obtained from key stakeholders. Any areas for improvement identified through the evaluation process were incorporated into the Committee's work programme.

12.8. Auditor-General's Report

The AC has reviewed the department's implementation plan for audit issues raised in the previous year. Not all 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 faces a going concern problem if drastic turnaround steps 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 should be accepted and read together with the report of the Auditor-General.

12.9. Audit Committee composition and attendance

The following membership information is based on the previously reported Committee composition. The Chief Audit Executive or Audit Committee Secretariat must confirm continued membership, term dates, attendance and outside governance responsibilities for 2025/26.

Table 12.9-1: Audit Committee Composition

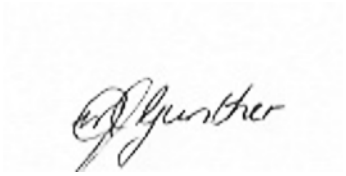
Name	Qualifications	Professional Affiliation	Date appointed	No. of Meetings attended	Has the AC member declared any private or business interests at every meeting?	Is the AC member an employee of an organ of state?	No. of other AC's that the member served on during the reporting period (whether it is 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	- Certified Internal Auditor - CRMA - Associate General Accountant - Master's in Cost Accounting - BCompt - Various accounting and auditing certificates	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	- B. Com (Business Economics & Economics) - B. Com Honours - MBL	The Institute of Directors (South Africa)	01 December 2023	04 out of 04	Yes	No	4	0
Dr Casper Olivier	- Diploma in Public Administration - B Iuris - MPA - PhD (Public Management)	None	01 December 2023	04 out of 04	Yes	No	5	1

Name	Qualifications	Professional Affiliation	Date appointed	No. of Meetings attended	Has the AC member declared any private or business interests at 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 Pamela Nogwili	- Master of Management (Monitoring and Evaluation) - Post Graduate Diploma in HIV/AIDS Management - B.Sc (Physiotherapy)	None	01 December 2023	04 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.

12.10. Remuneration of Audit Committee members

The AC members are remunerated at agreed-upon rates based on the DPSA rates, which are fixed by the number of meetings attended. If AC members are working for an organ of state, they are not being remunerated.



Ms. Judy Gunther
Chairperson of the Audit Committee
Northern Cape Department of Education
31 July 2026

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the requirements of the Broad-Based Black Economic Empowerment Act, 2003, as amended, and the applicable Codes of Good Practice issued by the Department of Trade, Industry and Competition.

Criteria	Response: Yes/No	Discussion and measures taken to comply
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law	N/A	The Department's legislative mandate does not include the issuing of licences, concessions or other authorisations relating to economic activity. This criterion was therefore not applicable during the year under review.
Developing and implementing a preferential procurement policy	Yes	The Department implemented its Supply Chain Management and Preferential Procurement policies in accordance with the Preferential Procurement Policy Framework Act, the Preferential Procurement Regulations, applicable Treasury prescripts and the B-BBEE framework. Procurement processes incorporated the prescribed preference-point system and applicable specific goals. Bid and quotation documentation required suppliers to submit the relevant declarations and supporting information, including B-BBEE status-level documentation where applicable. Compliance was monitored through bid committees, SCM compliance reviews and management oversight.
Determining qualification criteria for the sale of state-owned enterprises	N/A	The Department does not own or manage state-owned enterprises and did not undertake the sale of any state-owned enterprise during the reporting period.
Developing criteria for entering into partnerships with the private sector	N/A	The Department did not develop separate B-BBEE qualification criteria for entering into private-sector partnerships during the year under review. Where the Department engaged private-sector service providers or partners, the relevant procurement, SCM, B-BBEE and other legislative requirements were applied, where applicable.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad-Based Black Economic Empowerment	N/A	The Department's mandate does not include the administration of business incentives, investment schemes or grants intended specifically to support B-BBEE enterprises. Transfers and subsidies administered by the Department primarily relate to schools, educational institutions, and service-delivery programmes and are governed by the applicable education and public-finance prescripts.

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

Human resources remain the cornerstone of the Northern Cape Department of Education's ability to deliver on its constitutional and legislative mandate. The quality, stability and capacity of the Department's workforce directly influence the effectiveness of teaching and learning, institutional governance, financial management and service delivery across the Province. As a labour-intensive sector, the education environment is heavily dependent on the availability of skilled educators, competent support staff and effective leadership structures to ensure that schools and offices remain functional and responsive to the needs of learners and communities.

During the 2025/26 financial year, the Department continued to operate within a constrained fiscal environment characterised by increasing personnel expenditure pressures, rising operational costs, and ongoing limitations on the filling of vacant posts. Despite these challenges, the Department remained focused on maintaining core service delivery capacity, strengthening workforce planning and supporting institutional stability across programmes and districts.

The Department's human resource environment continued reflecting the scale and complexity of the education sector within the Northern Cape. Personnel expenditure remained the largest cost driver within the Department, accounting for a substantial portion of total expenditure and primarily supporting classroom-based service delivery. The majority of employees remained concentrated within Programme 2: Public Ordinary School Education, which continued carrying the largest staffing complement due to the Department's core mandate of providing quality basic education.

During the reporting period, the Department continued implementing human resource management processes aimed at improving workforce stability, maintaining institutional functionality and supporting service delivery priorities. These processes included recruitment and retention initiatives, workforce planning, employee wellness programmes, labour relations management, leave management and performance management systems. Continued emphasis was also placed on strengthening compliance with applicable legislative and regulatory frameworks governing public service employment practices.

The Department further continued monitoring employment equity, representativity and inclusivity within the workforce. Progress continued being made in maintaining a workforce broadly aligned to the demographic profile of the Province, although challenges relating to senior management vacancies, skills shortages and representation within certain occupational levels remained evident.

The information in this section provides a comprehensive overview of the Department's human resources profile and workforce trends for the 2025/26 financial year. It reflects the status of employment, personnel expenditure, vacancy levels, employee wellness, labour relations, employment equity, skills development and other human resource-related matters that collectively support the Department's operational and service delivery environment.

2. OVERVIEW OF HUMAN RESOURCES

The Northern Cape Department of Education maintained a workforce of 12 496 employees against an approved establishment of 13 066 funded posts as at 31 March 2026, resulting in an overall vacancy rate of 4.36%. The Department's workforce remained largely concentrated within core service delivery functions, particularly within the educator cohort, which continued to constitute the largest component of the establishment.

The Department continued to prioritise the stabilisation of teaching and learning functions during the reporting period, despite significant financial pressures and cost-containment measures that affected recruitment processes. Programme 2: Public Ordinary School Education remained the largest employer within the Department and accounted for the majority of personnel expenditure and filled posts. Personnel expenditure for the year amounted to approximately R6.891 billion, with the majority of expenditure directed towards compensation of employees within core education service delivery programmes.

The educator workforce remained relatively stable overall, with a low vacancy rate recorded within educator posts. However, higher vacancy levels remained evident in administrative, supervisory, and support functions, particularly in Programmes 1 and 7, where vacancy rates exceeded 30%. These capacity constraints continued to place pressure on governance, administrative support and operational coordination functions during the reporting period.

The Department continued to experience challenges in filling senior management service (SMS) posts due to fiscal pressures and restrictions associated with cost-containment measures. Several critical SMS posts remained vacant during the reporting period, including positions at the highest levels of management. Although these constraints continued to affect institutional capacity, the Department maintained full compliance by signing performance agreements for SMS members in active service.

Employment trends during the reporting period reflected moderate workforce movement, with turnover largely driven by the expiry of fixed-term contracts, particularly within educator categories. Retirement also remained a significant contributor to employee exits, especially within public service and administrative categories, reflecting an ageing workforce profile in certain occupational groups.

The Department continued to implement employee wellness and labour relations support mechanisms throughout the financial year. Employee Assistance Programmes, leave management processes, and occupational health support continued to assist employees within a demanding operational environment. The Department also continued to monitor sick leave, disability leave, and capped leave liabilities, which remained significant due to the size of the workforce and long service periods in certain occupational categories.

Skills development and workforce planning remained important priorities during the reporting period, although budget limitations continued to affect the extent of training interventions that could be implemented. Emphasis nevertheless remained on maintaining institutional capacity, supporting educator development and strengthening compliance with human resource management frameworks and labour legislation.

Overall, the Department's human resource environment during the 2025/26 financial year reflected both the scale of the education sector and the operational pressures associated with sustaining service delivery within a constrained fiscal environment. Despite these challenges, the Department continued to maintain the workforce capacity necessary to support teaching, learning and institutional governance across the Province.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

The human resource oversight statistics for the 2025/26 financial year provide an overview of the Department's workforce profile, personnel expenditure, employment trends, vacancy levels, labour relations environment and employee wellness indicators. These statistics serve as an important governance and accountability mechanism, enabling the Department and oversight bodies to assess workforce sustainability, institutional capacity and compliance with applicable public service frameworks.

Personnel expenditure remained the single largest expenditure category within the Department during the reporting period, amounting to approximately R6.891 billion. The majority of expenditure remained concentrated in Programme 2, which accounted for almost 85% of total personnel expenditure, reflecting the labour-intensive nature of education service delivery. Salaries continued to constitute the dominant cost component, while overtime and additional allowances remained relatively controlled.

The Department maintained an overall vacancy rate of 4.36% as at 31 March 2026. While educator vacancies remained relatively low overall, significant vacancy pressures continued within administrative and support functions. Higher vacancy rates in public service posts, particularly at supervisory and management levels, continued to pose operational risks across governance, finance, ICT, planning, and institutional support functions.

The workforce profile continued reflecting a predominantly African and female workforce, particularly within operational and service delivery categories. Employment equity trends remained broadly aligned with transformation objectives, although representation at the senior management level remained limited due to ongoing vacancy pressures in SMS posts.

The Department further experienced moderate workforce turnover during the reporting period, with contract expiry accounting for the majority of employee exits, particularly amongst educators. Retirement remained another significant factor contributing to employee terminations, especially within public service categories. Promotion trends remained limited overall, with most employee progression occurring through notch increases rather than advancement to higher salary levels.

Labour relations within the Department remained relatively stable during the reporting period. Although disciplinary cases and grievances continued to be recorded, the majority of matters were resolved through established labour relations processes. No strike action occurred during the financial year, and collective labour stability was largely maintained across the Department.

Employee wellness indicators further reflected the scale of the Department's workforce and the pressures associated with service delivery. Sick leave and disability leave utilisation continued to carry significant financial implications due to the size of the workforce. The Department nevertheless maintained compliance with leave management processes and continued monitoring leave utilisation trends and capped leave liabilities.

The oversight statistics presented in this section therefore provide important insight into the Department's workforce sustainability, operational pressures and institutional capacity during the 2025/26 financial year. Collectively, these indicators support informed planning, oversight and decision-making processes aimed at strengthening the Department's human resource environment and ensuring continued support for quality education service delivery across the Province.

3.1. Personnel-related expenditure

Personnel-related expenditure remains the largest cost driver within the Department and is central to service delivery, particularly in the education sector, where human resources directly influence outcomes. This section provides an analysis of audited personnel expenditure for the 2025/26 financial year, covering expenditure by programme, salary bands, and key cost components, including salaries, overtime, homeowner's allowance, and medical aid.

The analysis highlights the distribution of personnel spending, cost efficiency indicators such as average cost per employee, and the overall structure of the workforce. It further provides insight into how financial resources

were allocated across different levels of staff and programmes, enabling an assessment of alignment with operational priorities and sustainability considerations.

Table 3.1-1 shows that the personnel expenditure for the 2025/26 financial year amounted to R6.891 billion and was heavily concentrated in Programme 2, which accounted for 84.9% of total personnel spending and the majority of employees (12,342). This reflects the Department's core service-delivery mandate, under which most human resources are deployed. Programme 1 accounted for 8.4% of expenditure but recorded a higher average personnel cost per employee, suggesting a concentration of more senior or specialised staff. The remaining programmes (4, 5, 6 and 7) collectively accounted for a relatively small proportion of expenditure, with Programme 6 reflecting a high cost per employee due to its specialised workforce, while Programme 7 had the lowest average cost, suggesting a concentration of lower-paid personnel. Programme 3 recorded no personnel expenditure, indicating non-operational status or the absence of staff allocation. Overall, the expenditure pattern confirms a strong alignment between personnel spending and core service delivery functions.

Table 3.1-1: Personnel expenditure by programme for the period 1 April 2025 and 31 March 2026

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	R 582 172	R 582 172	R -	R -	8,4%	R 691,42	842
Programme 2	R 5 851 680	R 5 851 680	R -	R -	84,9%	R 474,13	12342
Programme 3	R -	R -	R -	R -	0,0%	R -	0
Programme 4	R 187 480	R 187 480	R -	R -	2,7%	R 471,06	398
Programme 5	R 137 359	R 137 359	R -	R -	2,0%	R 190,51	721
Programme 6	R 33 470	R 33 470	R -	R -	0,5%	R 608,55	55
Programme 7	R 98 839	R 98 839	R -	R -	1,4%	R 78,88	1253
Total	**R 6 891 000**	**R 6 891 000**	**R -**	**R -**	**100%**	**R 441.40**	**15611**

Table 3.1-2 show how the distribution of personnel expenditure by salary band indicates a predominantly mid-level workforce, with highly skilled production employees (Levels 6–8) accounting for the largest share of costs at 61.5%, followed by highly skilled supervisory staff (Levels 9–12) at 26.4%. This reflects a strong operational focus supported by a substantial supervisory layer. Lower-skilled and skilled employees together account for a relatively small share of total costs, suggesting a limited base of entry-level positions. Senior and top management account for only 0.7% of total expenditure, confirming a lean executive structure despite higher per capita costs. The progressive increase in average personnel cost across salary levels is evident, with the highest costs associated with senior management. The presence of abnormal expenditure, representing 1.9% of total costs, suggests the occurrence of once-off or irregular transactions that require ongoing monitoring.

Table 3.1-2: Personnel costs by salary band for the period 1 April 2025 and 31 March 2026

Salary band	Personnel expenditure (R'000)	% of total personnel cost	Average personnel cost per employee (R'000)	No. of employees
Lower-skilled (Levels 1-2)	R 137 037	2,0%	R 229	598
Skilled (Levels 3-5)	R 514 078	7,5%	R 307	1 675

Salary band	Personnel expenditure (R'000)	% of total personnel cost	Average personnel cost per employee (R'000)	No. of employees
Highly skilled production (Levels 6-8)	R 4 237 599	61,5%	R 471	8 988
Highly skilled supervision (Levels 9-12)	R 1 820 260	26,4%	R 759	2 397
Senior and Top management (Levels 13-16)	R 51 050	0,7%	R 1 547	33
Abnormal	R 130 976	1,9%	R 68	1 920
Total	**R 6 891 000**	**100,0%**	**R 3 382**	**15 611**

Table 3.1-3 shows personnel expenditure by cost component, indicating that salaries are the primary driver, accounting for 81.1% of total personnel costs across all programmes. Programme 2 contributes the largest share of salary expenditure, consistent with its dominant role in service delivery. Other cost components remain minimal, with overtime and homeowner's allowance each contributing only 0.10%, indicating tight control over additional benefits and limited reliance on overtime. Medical aid contributions, at 5.33%, represent the second-largest component of personnel expenditure and are largely driven by programmes with larger staff complements. Overall, the expenditure profile demonstrates a stable, controlled personnel cost structure, with the majority of funds directed to basic compensation rather than supplementary benefits.

Table 3.1-3: Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2025 and 31 March 2026

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	R 457 320	6,6%	R 2 330	0,03%	R 2 330	0,03%	R 31 025	0,45%
Programme 2	R 4 770 592	69,2%	R 1 578	0,02%	R 1 578	0,02%	R 313 822	4,55%
Programme 4	R 148 158	2,2%	R 725	0,01%	R 725	0,01%	R 13 664	0,20%
Programme 5	R 130 199	1,9%	R -	0,00%	R -	0,00%	R 1 725	0,03%
Programme 6	R 27 442	0,4%	R -	0,00%	R -	0,00%	R 1 731	0,03%
Programme 7	R 53 735	0,8%	R 2 185	0,03%	R 2 185	0,03%	R 5 149	0,07%
Total	**R 5 587 448**	**81,1%**	**R 6 818**	**0,10%**	**R 6 818**	**0,10%**	**R 367 116**	**5,33%**

Table 3.1-4 shows personnel cost components by salary band, with a distribution pattern similar to that of overall personnel expenditure: highly skilled production employees (Levels 6–8) account for the largest share of salary costs, followed by highly skilled supervisory staff. Lower salary bands account for a smaller share of total costs, consistent with their lower representation in the workforce. Medical aid contributions are more pronounced among mid- to upper-level employees, reflecting benefit structures linked to employment levels. Overtime and the homeowner's allowance remain negligible across all salary bands, reinforcing the Department's effective cost-containment measures. Although senior management employees receive higher individual remuneration, their overall impact on total expenditure remains limited due to their small numbers.

The persistence of abnormal expenditure in this distribution underscores the need for ongoing financial oversight.

Table 3.1-4: Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2025 and 31 March 2026

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)	R 98 091	1,42%	R 574	0,01%	R 574	0,01%	R 15 112	0,22%
Skilled (Levels 3-5)	R 385 678	5,60%	R 3 508	0,05%	R 3 508	0,05%	R 47 265	0,69%
Highly skilled production (Levels 6-8)	R 3 484 198	50,56%	R 1 677	0,02%	R 1 677	0,02%	R 220 989	3,21%
Highly skilled supervision (Levels 9-12)	R 1 470 958	21,35%	R 1 058	0,02%	R 1 058	0,02%	R 83 307	1,21%
Senior and Top management (Levels 13-16)	R 43 927	0,64%	R -	0,00%	R -	0,00%	R 442	0,01%
Abnormal	R 104 595	1,52%	R -	0,00%	R -	0,00%	R -	0,00%
Total	**R 5 587 447**	**81,08%**	**R 6 817**	**0,10%**	**R 6 817**	**0,10%**	**R 367 115**	**5,33%**

The personnel expenditure is strongly aligned with the Department's service delivery mandate, with the majority of resources concentrated in Programme 2 and within mid-level salary bands that support operational functions. Salaries constitute the dominant cost component, while overtime and additional allowances are tightly controlled, indicating prudent financial management. The Department maintains a relatively lean senior management structure, although at a higher per capita cost, and demonstrates an efficient workforce distribution geared towards service delivery. However, the presence of abnormal expenditure categories and the high concentration of spending in a single programme highlight areas that require continued monitoring to ensure financial sustainability and compliance.

3.2. Employment and Vacancies

This section provides an overview of the Department's employment profile and vacancy status as at 31 March 2026. The analysis examines the relationships among funded posts, filled posts, and vacancy rates, as well as the extent to which additional personnel are employed beyond the approved establishment. The information is presented across three key dimensions, namely programmes, salary bands, and critical occupations, to provide a comprehensive understanding of workforce distribution and capacity. Monitoring these indicators is essential for assessing the Department's ability to deliver on its mandate, identifying capacity constraints, and informing human resource planning and recruitment strategies.

Table 3.2-1 shows the vacancy rate for the Department stands at 4.36%, indicating that most funded posts are filled; however, there are notable variations across programmes. Programme 2, which constitutes the core

service delivery function, reflects a low vacancy rate of 2.09%, suggesting relative staffing stability. In contrast, Programme 1 and Programme 7 exhibit significantly higher vacancy rates of 31.80% and 34.57%, respectively, pointing to capacity constraints in these areas. Programme 6 and Programme 4 show moderate vacancy levels below 6%, indicating relatively stable staffing. Notably, Programme 5 shows a negative vacancy rate, as the number of filled posts exceeds the funded posts, suggesting the utilisation of additional personnel beyond the approved establishment. A similar trend is observed within the educator category in Programme 2 and Programme 5, where posts filled exceed the number of funded posts, likely reflecting operational pressures to maintain service delivery. Public Service personnel have a higher overall vacancy rate (17.66%) than educators (0.67%), indicating that administrative and support functions face greater staffing challenges. Overall, while the Department maintains strong staffing levels in core service areas, significant imbalances persist across programmes.

Table 3.2-1: Employment and vacancies by programme as on 31 March 2026

Personnel Group	Programme	Number of funded posts	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ALL PERSONNEL	Programme 1	1 192	813	31.80%	-
	Programme 2	11 232	10 997	2.09%	-
	Programme 4	391	368	5.88%	-
	Programme 5	34	160	-370.59%	-
	Programme 6	55	52	5.45%	-
	Programme 7	162	106	34.57%	-
	Totals	**13 066**	**12 496**	**4.36%**	**-**
EDUCATORS	Programme 1	404	254	37.13%	-
	Programme 2	9 464	9 477	-0.14%	-
	Programme 4	244	236	3.28%	-
	Programme 5	28	146	-421.43%	-
	Programme 6	4	3	25.00%	-
	Programme 7	80	40	50.00%	-
	Totals	**10 224**	**10 156**	**0.67%**	**-**
PUBLIC SERVICE	Programme 1	788	559	29.06%	-
	Programme 2	1 768	1 520	14.03%	-
	Programme 4	147	132	10.20%	-
	Programme 5	6	14	-133.33%	-
	Programme 6	51	49	3.92%	-
	Programme 7	82	66	19.51%	-
	Totals	**2 842**	**2 340**	**17.66%**	**-**

Table 3.2-2 shows the distribution of vacancies by salary band, highlighting disparities across different occupational levels. The overall vacancy rate remains 4.36%, but higher vacancy levels are evident in critical salary bands. Skilled employees (Levels 3–5) reflect a relatively high vacancy rate of 21.98%, while senior management (Levels 13–16) shows a vacancy rate of 37.50%, indicating challenges in filling both mid-level and senior positions. In contrast, highly skilled production employees (Levels 6–8), which form the largest component of the workforce, show a negative vacancy rate (-1.89%), suggesting that posts are overfilled to meet

operational demands. Among educators, vacancy levels are generally low (0.67% overall), though the skilled band (Levels 3–5) shows a significantly higher vacancy rate (66.43%), suggesting structural gaps or limited demand at this level. For public service personnel, vacancy rates are considerably higher (17.66% overall), particularly in highly skilled supervision (41.62%) and production (34.12%), indicating capacity constraints in administrative and technical support roles. These trends suggest that while frontline service delivery posts are largely filled, there are persistent shortages in support and management levels.

Table 3.2-2: Employment and vacancies by salary band as on 31 March 2026

Personnel Group	Salary band	Number of funded posts	Number of posts filled	Vacancy Rate	Number of employees in addition to the establishment
ALL PERSONNEL	Lower-skilled (Levels 1-2)	644	588	8.70	-
	Skilled (Levels 3-5)	1 870	1 459	21.98	-
	Highly skilled production (Levels 6-8)	8 042	8 194	-1.89	-
	Highly skilled supervision (Levels 9-12)	2 462	2 225	9.63	-
	Senior Management (Level 13-16)	48	30	37.50	-
	Totals	**13 066**	**12 496**	**4.36**	**-**
EDUCATORS	Lower-skilled (Levels 1-2)	0	0	-	-
	Skilled (Levels 3-5)	286	96	66.43	-
	Highly skilled production (Levels 6-8)	7 661	7 943	-3.68	-
	Highly skilled supervision (Levels 9-12)	2 277	2 117	7.03	-
	Senior Management (Level 13-16)	0	0	-	-
	Totals	**10 224**	**10 156**	**0.67**	**-**
PUBLIC SERVICE	Lower-skilled (Levels 1-2)	644	588	8.70	-
	Skilled (Levels 3-5)	1 584	1 363	13.95	-
	Highly skilled production (Levels 6-8)	381	251	34.12	-
	Highly skilled supervision (Levels 9-12)	185	108	41.62	-
	Senior Management (Level 13-16)	48	30	37.50	-
	Totals	**2 842**	**2 340**	**17.66**	**-**

Table 3.2-3 shows that the critical occupations reveal significant staffing pressures in key service delivery areas. School-based teachers, the largest critical occupation group, have a vacancy rate of 14.55%, indicating notable shortages in teaching capacity. More concerning is the vacancy rate among front-line support staff, at 31.75%, highlighting substantial gaps in essential support functions that enable effective school operations. The combined vacancy rate for critical occupations is 17.86%, significantly higher than the overall departmental vacancy rate. This suggests that despite relatively low overall vacancy rates, critical service delivery roles remain under-resourced. The absence of employees in these categories, in addition to the establishment, indicates that these shortages are not being offset by overstaffing. These trends underscore the difficulty of recruiting and retaining suitably qualified personnel in specialised, high-demand roles.

Table 3.2-3: Employment and vacancies by critical occupations as on 31 March 2026

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees in addition to the establishment
School-based Teachers	9 680	8272	14.55	-
Front-line support staff	2 312	1 578	31.75	-
Total	**11 992**	**9 850**	**17.86**	**-**

The Department demonstrates a relatively low aggregate vacancy rate, suggesting that most funded posts are filled. However, this masks significant imbalances across programmes, salary bands, and critical occupations. Core service delivery functions, particularly in Programme 2 and within educator categories, are largely stabilised, often through overfilling of posts where necessary. In contrast, higher vacancy rates in administrative, supervisory, and support roles suggest systemic capacity constraints that may affect operational efficiency. The elevated vacancy levels in critical occupations, especially among teachers and front-line support staff, are of particular concern, as these directly affect service delivery outcomes. The presence of negative vacancy rates in certain areas further indicates reliance on personnel beyond the approved establishment to sustain operations. These findings highlight the need for targeted recruitment, improved retention strategies, and strengthened workforce planning, which are further explored in the subsequent section on post-filling and associated challenges.

3.3. Filling of SMS Posts

This section provides an overview of the status of SMS posts within the Department for the 2025/26 financial year. It outlines the number of funded and filled SMS posts, vacancy levels across salary levels, and trends over the reporting period. In addition, the section reflects on the Department's compliance with prescribed timeframes for the advertising and filling of SMS posts, including the reasons for any deviations and the disciplinary measures taken. The analysis is critical to assessing leadership capacity, organisational stability, and the Department's ability to implement strategic priorities effectively.

Table 3.3-1 shows, as of 31 May 2025, the Department had a total of 48 funded SMS posts, of which only 30 were filled, resulting in a vacancy rate of 37.50%. Critical leadership positions remained vacant, including the Director-General/Head of Department and all Salary Level 15 posts, both reflecting a 100% vacancy rate. At Salary Level 14, 66.67% of posts were filled, while Salary Level 13 recorded a slightly higher fill rate of 68.57%. These figures indicate that while some middle management capacity exists, significant gaps remain at the highest levels of leadership, which may adversely affect strategic direction, decision-making, and overall organisational performance.

Table 3.3-1: SMS post information as of 31 May 2025

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	0	0.00%	3	100.00%
Salary Level 14	9	6	66.67%	3	33.33%
Salary Level 13	35	24	68.57%	11	31.43%
Total	**48**	**30**	**62.50%**	**18**	**37.50%**

Table 3.3-2 shows that by 30 September 2025, the total number of funded SMS posts remained unchanged at 48; however, the number of filled posts declined slightly to 29, resulting in an increased vacancy rate of 39.58%. The Director-General/Head of Department and all Salary Level 15 posts remained vacant, indicating persistent challenges in filling critical leadership roles. The fill rate at Salary Level 14 declined from 66.67% to 55.56%, reflecting an increase in vacancies at this level, while the fill rate at Salary Level 13 remained unchanged at 68.57%. Overall, the trend suggests a deterioration in SMS capacity over the period, with increasing vacancies particularly at senior levels, further exacerbating leadership constraints within the Department.

Table 3.3-2: SMS post information as of 30 September 2025

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	0	0.00%	3	100.00%
Salary Level 14	9	5	55.56%	4	44.44%
Salary Level 13	35	24	68.57%	11	31.43%
Total	**48**	**29**	**60.42%**	**19**	**39.58%**

Table 3.3-3 shows that the Department did not advertise or fill any SMS posts within the prescribed timeframes during the reporting period, as reflected by the absence of recorded activity across all SMS levels. This indicates a lack of progress in addressing SMS vacancies and suggests that recruitment processes for these positions were either delayed or suspended. The absence of appointments within both the six-month and twelve-month periods highlights a significant compliance gap with regulatory requirements and underscores the challenges faced in strengthening leadership capacity during the financial year.

Table 3.3-3: Advertising and filling of SMS posts for the period 1 April 2025 to 31 March 2026

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	-	-	-
Total	**-**	**-**	**-**

The Department's non-compliance with the prescribed timeframes for advertising and filling SMS posts is primarily due to financial constraints within the Equitable Share budget. Overspending on personnel costs necessitated implementing cost-containment measures, including a moratorium on filling vacant posts and a freeze on positions. These constraints limited the Department's ability to initiate and complete recruitment processes within the required timeframes, resulting in sustained vacancies at the senior management level.

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 2025 to 31 March 2026

No	Asked reasons	Reasons response
1	Reasons for vacancies not advertised within six months	Insufficient personnel funds in the Equitable Share budget due to overspending and also due to the moratorium on the filling of vacant posts. The implementation of cost containment and freezing of posts.
2	Reasons for vacancies not filled within twelve months	Insufficient personnel funds in the Equitable Share budget due to overspending and also due to the moratorium on the filling of vacant posts. The implementation of cost containment and freezing of posts.

No disciplinary steps were taken during the reporting period for non-compliance with the prescribed timeframes for filling SMS posts. This indicates that the delays were not due to administrative inefficiencies or individual non-performance, but rather a consequence of broader financial and policy constraints that restricted recruitment activities. As such, the non-compliance is attributed to systemic factors rather than operational shortcomings.

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 2025 to 31 March 2026

No	Asked reasons	Reasons response
1	Reasons for vacancies not advertised within six months	N/A
2	Reasons for vacancies not filled within six months	N/A

SMS posts highlight significant leadership capacity constraints within the Department, characterised by high vacancy rates and limited progress in filling critical senior management positions. The persistence of vacancies, particularly at the highest levels, coupled with the absence of recruitment within prescribed timeframes, reflects the impact of financial constraints and cost-containment measures on organisational capacity. While these measures were necessary to manage budget pressures, they have contributed to prolonged vacancies and potential risks to strategic leadership, governance, and service delivery. Addressing these constraints will be critical to strengthening leadership stability and ensuring the effective implementation of the Department's priorities

3.4. Job Evaluation

Job evaluation is a critical human resource management tool used to ensure that posts are graded appropriately in line with their responsibilities and organisational requirements. In accordance with the regulatory framework, all posts at salary levels 9 and above must be evaluated prior to being filled to promote fairness, consistency, and alignment with organisational structures. This section provides an overview of job evaluation activities undertaken during the 2025/26 financial year, including the extent of evaluations conducted, post-upgrade or downgrade actions, and any deviations between evaluated job levels and remuneration.

Table 3.4-1 indicates that no job evaluations were conducted across all salary bands during the 2025/26 financial year, as reflected by the absence of recorded evaluations, upgrades, or downgrades. Despite a total of 2,247 posts on the approved establishment, none were evaluated during the reporting period. This suggests that either no new vacancies requiring evaluation arose at the relevant salary levels or that job evaluation processes were not undertaken during the year. The absence of upgrades or downgrades further indicates that the existing grading structure remained unchanged. While this may reflect stability in organisational design, it also raises potential concerns regarding compliance with regulatory requirements, particularly for posts at salary level 9 and above.

Table 3.4-1: Job Evaluation by Salary band for the period 1 April 2025 and 31 March 2026

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	-	-	-	-	-	-

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
Total	**2 247**	**-**	**-**	**-**	**-**	**-**	**-**

No employees benefited from post-upgrades during the reporting period, as no job evaluations resulting in upgrades were conducted. Consequently, there are no demographic or disability-related impacts to report. This aligns with the findings in Table 3.4.1 and confirms that there were no post-grading changes that resulted in employee progression through job evaluation processes.

Table 3.4-2: Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2025 to 31 March 2026

Gender	African	Asian	Coloured	White	Total
Female	-	-	-	-	-
Male	-	-	-	-	-
Total	-	-	-	-	-
Employees with a disability					-

The Department reported no cases in which employees received remuneration levels higher than those determined by job evaluation. This indicates full compliance with job evaluation outcomes and remuneration policies, ensuring that employees are compensated in line with the approved grading of their posts. The absence of deviations reflects sound governance and adherence to regulatory requirements regarding salary administration.

Table 3.4-3: Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2025 and 31 March 2026

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				-

As there were no instances of employees receiving salaries above their job evaluation levels, there are no beneficiaries to report by race, gender, or disability. This further confirms that remuneration practices within the Department are aligned with job evaluation outcomes and that no irregularities were identified during the reporting period.

Table 3.4-4: Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2025 and 31 March 2026

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

Total number of Employees whose salaries exceeded the grades determined by job evaluation	None

The Department did not conduct any job evaluations during the 2025/26 financial year, and no changes were made to post grading structures. While this reflects stability in the organisational establishment and adherence to existing grading frameworks, it also suggests limited activity in reviewing and updating job profiles.

Importantly, there were no cases of remuneration exceeding job evaluation levels, indicating compliance with prescribed policies and sound financial governance. Going forward, the Department should ensure that job evaluation processes are consistently applied, particularly for newly created or vacant senior-level posts, to maintain compliance and support organisational effectiveness.

3.5. Employment Changes

This section provides an overview of employment changes within the Department for the 2025/26 financial year, focusing on workforce movements, including appointments, terminations, transfers, and promotions. Turnover rates are analysed to assess workforce stability and identify trends across salary bands and personnel categories. In addition, the section examines the reasons for employee exits and patterns of career progression. These indicators are critical in evaluating the Department's ability to attract, retain, and develop its workforce in support of service delivery objectives.

The Department's overall turnover rate is 20.02%, indicating moderate workforce movement during the reporting period. Turnover is particularly high among highly skilled production employees (Levels 6–8) at 23.75%, reflecting the large size of this group and its central role in service delivery. Skilled employees (Levels 3–5) also exhibit notable turnover at 20.54%, while highly skilled supervision (Levels 9–12) reflects a lower turnover rate of 10.21%, indicating greater stability at supervisory levels. Among educators, turnover is higher at 23.25%, with an exceptionally high rate in the skilled category (102.71%), suggesting significant fluctuations possibly linked to contract-based employment. Public service personnel reflect a much lower turnover rate of 6.09%, indicating greater stability in administrative roles. Overall, the data suggests that workforce movement is more pronounced in operational and service delivery categories, while administrative functions remain relatively stable.

Table 3.5-1: Annual turnover rates by salary band for the period 1 April 2025 and 31 March 2026

PERSONNEL GROUP	Salary band	Number of employees per band as on 1 April 2025	Appointments	Transfers into the department	Terminations	Transfers out of the department	Turnover rate %
ALL PERSONNEL	Lower-skilled (Levels 1-2)	592	20	0	24	0	**4,05%**
	Skilled (Levels 3-5)	1 641	227	0	336	1	**20,54%**
	Highly skilled production (Levels 6-8)	8 186	1 951	11	1 926	18	**23,75%**
	Highly skilled supervision (Levels 9-12)	2 203	21	2	221	4	**10,21%**
	Senior Management Service Bands A (Level 13)	24	1	0	2	0	**8,33%**
	Senior Management Service Bands B (Level 14)	6	0	0	1	0	**16,67%**
	Senior Management Service Bands C (level 15)	1	1	0	0	0	**0,00%**
	Senior Management Service Bands D (Level 16)	0	0	0	0	0	**0,00%**
	Total	**12 653**	**2 221**	**13**	**2 510**	**23**	**20,02%**
EDUCATORS	Lower-skilled (Levels 1-2)	0	0	0	0	0	**0,00%**
	Skilled (Levels 3-5)	258	180	0	264	1	**102,71%**
	Highly skilled production (Levels 6-8)	7 923	1 940	10	1 897	18	**24,17%**

PERSONNEL GROUP	Salary band	Number of employees per band as on 1 April 2025	Appointments	Transfers into the department	Terminations	Transfers out of the department	Turnover rate %
	Highly skilled supervision (Levels 9-12)	2 090	18	2	204	4	**9,95%**
	Senior Management Service Bands A (Level 13)	0	0	0	0	0	**0,00%**
	Senior Management Service Bands B (Level 14)	0	0	0	0	0	**0,00%**
	Senior Management Service Bands C (level 15)	0	0	0	0	0	**0,00%**
	Senior Management Service Bands D (Level 16)	0	0	0	0	0	**0,00%**
	Total	**10 271**	**2 138**	**12**	**2 365**	**23**	**23,25%**
PUBLIC SERVICE	Lower-skilled (Levels 1-2)	592	20	0	24	0	**4,05%**
	Skilled (Levels 3-5)	1 383	47	0	72	0	**5,21%**
	Highly skilled production (Levels 6-8)	263	11	1	29	0	**11,03%**
	Highly skilled supervision (Levels 9-12)	113	3	0	17	0	**15,04%**
	Senior Management Service Bands A (Level 13)	24	1	0	2	0	**8,33%**
	Senior Management Service Bands B (Level 14)	6	0	0	1	0	**16,67%**
	Senior Management Service Bands C (level 15)	1	1	0	0	0	**0,00%**
	Senior Management Service Bands D (Level 16)	0	0	0	0	0	**0,00%**
	Total	**2 382**	**83**	**1**	**145**	**0**	**6,09%**

No data was reported for turnover rates by critical occupation during the 2025/26 financial year. As a result, it is not possible to assess workforce stability within identified critical occupations. This limits the Department's ability to monitor retention risks in key service delivery areas and may affect strategic workforce planning, particularly in occupations that are difficult to recruit and retain.

Table 3.5-2: Annual turnover rates by critical occupation for the period 1 April 2025 and 31 March 2026

Critical occupation	Number of employees at the beginning of the period, April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
-	-	-	-	-
TOTAL	-	-	-	-

The primary driver of employee exits during the reporting period was contract expiry, accounting for 74.14% of total terminations. This trend is particularly pronounced among educators, where contract expiry accounts for 77.93% of exits, indicating a heavy reliance on fixed-term employment arrangements. Retirement represents the second-largest category at 12.71%, reflecting normal workforce ageing and attrition. Resignations account for 9.04% of exits, suggesting moderate voluntary turnover. Other exit reasons, including death, ill-health, and dismissals, contribute minimally to overall turnover. Within the public service category, retirement is the dominant factor (49.66%), indicating an ageing workforce in administrative roles. Overall, the data highlight the

significant impact of contract-based employment on turnover and underscore the need for workforce stability measures.

Table 3.5-3: Reasons why staff left the department for the period 1 April 2025 and 31 March 2026

Personnel Group	Termination Type	Number	% of Total Exits
ALL PERSONNEL	Death	40	1.58%
	Resignation	229	9.04%
	Expiry of contract	1 878	74.14%
	Dismissal – operational changes	0	0.00%
	Dismissal – misconduct	15	0.59%
	Dismissal – inefficiency	0	0.00%
	Discharged due to ill-health	26	1.03%
	Retirement	322	12.71%
	Transfer to other Public Service Departments	23	0.91%
	Other	0	0.00%
	Total	**2 533**	**100.00%**
EDUCATORS	Death	26	1.09%
	Resignation	202	8.46%
	Expiry of contract	1 861	77.93%
	Dismissal – operational changes	0	0.00%
	Dismissal – misconduct	10	0.42%
	Dismissal – inefficiency	0	0.00%
	Discharged due to ill-health	16	0.67%
	Retirement	250	10.47%
	Transfer to other Public Service Departments	23	0.96%
	Other	0	0.00%
	Total	**2 388**	**100.00%**
PUBLIC SERVICE	Death	14	9.66%
	Resignation	27	18.62%
	Expiry of contract	17	11.72%
	Dismissal – operational changes	0	0.00%
	Dismissal – misconduct	5	3.45%
	Dismissal – inefficiency	0	0.00%
	Discharged due to ill-health	10	6.90%
	Retirement	72	49.66%
	Transfer to other Public Service Departments	0	0.00%
	Other	0	0.00%
	Total	**145**	**100.00%**

No data was reported on promotions by critical occupation for the reporting period. This limits the Department's ability to assess career progression and talent development within key occupational categories. The absence of this information may indicate either a lack of promotions within critical occupations or gaps in reporting, both of which require attention to support workforce planning and succession management.

Table 3.5-4: Promotions by critical occupation for the period 1 April 2025 and 31 March 2026

Occupation	Employees 1 April 2025	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
-	-	-	-	-	-
TOTAL	-	-	-	-	-

Promotion trends indicate limited upward mobility across salary levels, with only 4 salary level promotions recorded across the entire Department, representing a negligible 0.03% of employees. In contrast, a significant number of employees (71.83%) received notch progressions within their existing salary levels, indicating that progression is largely incremental rather than through promotion to higher levels. Highly skilled supervision employees (Levels 9–12) show the highest rate of notch progression (86.47%), reflecting structured progression within these levels. Among educators, promotion levels remain extremely low (0.01%), while notch progression is high (72.09%), reinforcing the trend of limited upward mobility. Public service personnel show a slightly higher promotion rate (0.13%) but it remains low overall. These trends suggest that while employees benefit from incremental salary progression, opportunities for advancement to higher-level positions remain constrained.

Table 3.5-5: Promotions by salary band for the period 1 April 2025 and 31 March 2026

PERSONNEL GROUP	Salary Band	Employees 31 March 2025	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
ALL PERSONNEL	Lower-skilled (Levels 1-2)	592	0	0,00%	410	69,26%
	Skilled (Levels 3-5)	1 641	0	0,00%	1 073	65,39%
	Highly skilled production (Levels 6-8)	8 186	1	0,01%	5 681	69,40%
	Highly skilled supervision (Levels 9-12)	2 203	2	0,09%	1 905	86,47%
	Senior Management (Level 13-16)	31	1	3,23%	20	64,52%
	Total	**12 653**	**4**	0,03%	**9 089**	71,83%
EDUCATORS	Lower-skilled (Levels 1-2)	0	0	0,00%	0	0,00%
	Skilled (Levels 3-5)	258	0	0,00%	30	11,63%
	Highly skilled production (Levels 6-8)	7 923	0	0,00%	5 525	69,73%
	Highly skilled supervision (Levels 9-12)	2 090	1	0,05%	1 849	88,47%
	Senior Management (Level 13-16)	0	0	0,00%	0	0,00%
	Total	**10 271**	**1**	0,01%	**7 404**	72,09%
PUBLIC SERVICE	Lower-skilled (Levels 1-2)	592	0	0,00%	410	69,26%
	Skilled (Levels 3-5)	1 383	0	0,00%	1 043	75,42%
	Highly skilled production (Levels 6-8)	263	1	0,38%	156	59,32%
	Highly skilled supervision (Levels 9-12)	113	1	0,88%	56	49,56%
	Senior Management (Level 13-16)	31	1	3,23%	20	64,52%

PERSONNEL GROUP	Salary Band	Employees 31 March 2025	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
	Total	**2 382**	**3**	0,13%	**1 685**	70,74%

The Department experienced moderate workforce turnover during the 2025/26 financial year, driven primarily by the expiry of fixed-term contracts, particularly within educator categories. While operational staff categories exhibit higher turnover rates, administrative personnel demonstrate greater stability. The limited number of promotions, coupled with high reliance on notch progression, indicates constrained upward mobility and potential challenges in career advancement. Furthermore, gaps in reporting on critical occupations limit the Department's ability to fully assess workforce risks in key service delivery areas. These trends highlight the need for strengthened workforce planning, improved retention strategies, and enhanced reporting mechanisms to support organisational sustainability and service delivery effectiveness

3.6. Employment Equity

This section provides an overview of the Department's employment equity profile as at 31 March 2026, reflecting progress towards achieving a representative workforce in line with legislative requirements and national transformation objectives. The analysis considers the distribution of employees across occupational categories and bands, as well as trends in recruitment, promotions, terminations, and disciplinary actions. Particular emphasis is placed on race, gender, and representation of employees with disabilities to assess the extent to which equity targets are being met and to identify areas requiring further intervention.

The distribution of employees across occupational categories indicates that the majority of the workforce is concentrated within the highly skilled production (Levels 6–8) and highly skilled supervision (Levels 9–12) categories, which together account for the largest proportion of employees. African employees constitute the majority across all categories, reflecting alignment with national demographic targets. There is a relatively balanced gender representation overall, although males slightly outnumber females in certain occupational levels, particularly at senior management levels. Representation at the highest SMS levels (Levels 15–16) remains extremely limited, with minimal or no occupancy, highlighting a gap in leadership capacity and transformation at the top tier. The representation of employees with disabilities remains low, indicating a need for targeted interventions to improve inclusivity within the workforce.

Table 3.6-1: Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2026

Occupational category	Male				Female				Foreigner		Total
	A	C	I	W	A	C	I	W	M	F	
Senior Management Service Bands D (Level 16)	0	0	0	0	0	0	0	0	0	0	**0**
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	0	0	0	2	1	0	0	0	0	**6**
Senior Management Service Bands A (Level 13)	10	7	0	0	3	1	0	2	0	0	**23**
Highly skilled supervision (Levels 9-12)	418	460	1	71	606	526	0	139	3	1	**2 225**

Occupational category	Male				Female				Foreigner		Total
	A	C	I	W	A	C	I	W	M	F	
Highly skilled production (Levels 6-8)	991	833	2	116	2709	2625	7	719	130	62	**8 194**
Skilled (Levels 3-5)	250	216	2	2	474	482	1	31	1	0	**1 459**
Lower-skilled (Levels 1-2)	102	155	0	0	163	165	1	2	0	0	**588**
Total	**1 774**	**1 671**	**5**	**189**	**3 957**	**3 801**	**9**	**893**	**134**	**63**	**12 496**

The occupational band analysis reinforces the concentration of employees in semi-skilled and skilled technical categories, which together make up the bulk of the workforce. African employees continue to dominate across all occupational bands, while representation of other race groups remains comparatively low. Gender distribution shows a relatively balanced workforce overall; however, disparities persist in higher occupational bands, where male representation is more pronounced. Top management levels (Levels 14–16) have very limited representation, consistent with the findings in Table 3.6.1 and indicating ongoing challenges in strengthening leadership capacity and diversity at senior levels. Representation of employees with disabilities remains minimal across all bands.

Table 3.6-2: Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2026

Occupational band	Male				Female				Foreigner		Total
	A	C	I	W	A	C	I	W	M	F	
Top Management (Level 14-16)	3	0	0	0	2	2	0	0	0	0	**7**
Senior Management (Levels 13)	10	7	0	0	3	1	0	2	0	0	**23**
Professionally qualified and experienced (Level 11-12)	115	96	1	13	48	52	0	9	1	0	**335**
Skilled technical and academically qualified workers and skilled production (Level 8-10)	523	596	0	91	1355	1022	2	314	9	5	**3 917**
Semi-skilled (Level 4-7)	943	724	3	84	2300	2449	6	566	123	58	**7 256**
Unskilled (Level 1-3)	180	248	1	1	249	275	1	2	1	0	**958**
Total	**1 774**	**1 671**	**5**	**189**	**3 957**	**3 801**	**9**	**893**	**134**	**63**	**12 496**

Recruitment trends for the 2025/26 financial year show that the majority of appointments were made within the semi-skilled (Levels 4–7) and skilled technical (Levels 8–10) occupational bands, reflecting the Department's focus on strengthening operational capacity. A significant proportion of recruits are African and female, indicating progress towards improving gender representation, particularly in lower and mid-level positions. Recruitment at senior management and top management levels remains limited, which may impact succession planning and leadership transformation. The recruitment of employees with disabilities remains low, suggesting that further targeted strategies are required to improve inclusivity.

Table 3.6-3: Recruitment for the period 1 April 2025 to 31 March 2026

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	0	1	0	0	0	0	**1**
Senior Management (Levels 13)	1	0	0	0	0	0	0	0	0	0	**1**
Professionally qualified and experienced (Level 11-12)	1	3	0	0	1	1	0	0	0	0	**6**
Skilled technical and academically qualified workers	0	4	0	0	8	7	0	6	0	0	**25**

Occupational band	Male				Female				Foreigner		Total
	A	C	I	W	A	C	I	W	M	F	
and skilled production (Level 8-10)											
Semi-skilled (Level 4-7)	238	237	0	23	597	602	0	140	106	44	**1 987**
Unskilled (Level 1-3)	13	37	0	0	38	110	0	2	1	0	**201**
Total	**253**	**281**	**0**	**23**	**644**	**721**	**0**	**148**	**107**	**44**	**2 221**

Promotion trends indicate very limited upward mobility during the reporting period, with only four promotions recorded across the Department. These promotions are primarily concentrated within skilled and semi-skilled occupational bands, with minimal movement at senior management levels. The low number of promotions suggests constrained opportunities for career advancement and may impact employee morale and retention. While there is some representation of female employees in promotions, overall progression remains limited, highlighting the need for stronger talent management and succession planning strategies.

Table 3.6-4: Promotions for the period 1 April 2025 to 31 March 2026

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	1	0	0	0	**1**
Professionally qualified and experienced (Level 11-12)	0	0	0	0	0	0	0	0	**0**
Skilled technical and academically qualified workers and skilled production (Level 8-10)	2	0	0	0	0	0	0	0	**2**
Semi-skilled (Level 4-7)	0	0	0	0	1	0	0	0	**1**
Unskilled (Level 1-3)	0	0	0	0	0	0	0	0	**0**
Total	**2**	**0**	**0**	**0**	**2**	**0**	**0**	**0**	**4**

Termination data indicate that the majority of exits occurred within the semi-skilled and skilled technical occupational bands, which is consistent with their larger workforce representation. African employees account for the majority of terminations, reflecting overall workforce demographics. Female employees slightly exceed males in total terminations, indicating similar turnover patterns across genders. Terminations at senior and top management levels are relatively low, suggesting stability despite ongoing vacancy challenges. The distribution of terminations aligns with trends observed in overall workforce turnover, particularly the high number of exits in operational roles.

Table 3.6-5: Terminations for the period 1 April 2025 to 31 March 2026

Occupational band	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management (Level 14-16)	0	1	0	0	0	0	0	0	**1**
Senior Management (Levels 13)	1	0	0	0	0	1	0	0	**2**
Professionally qualified and experienced (Level 11-12)	12	17	0	4	10	4	0	2	**49**
Skilled technical and academically qualified workers and skilled production (Level 8-10)	37	43	0	14	82	64	0	40	**280**
Semi-skilled (Level 4-7)	364	227	0	16	540	583	1	143	**1 874**
Unskilled (Level 1-3)	25	55	0	2	86	133	0	3	**304**
Total	**439**	**343**	**0**	**36**	**718**	**785**	**1**	**188**	**2 510**

A total of 21 disciplinary actions were recorded during the reporting period, with the majority resulting in final written warnings. Cases of suspension without salary and dismissals are relatively low, indicating that most disciplinary matters were resolved through corrective measures rather than severe sanctions. The majority of

disciplinary actions involve African employees, reflecting overall workforce demographics, while gender distribution shows a slightly higher number of cases among males. The relatively low number of disciplinary cases suggests a generally stable, compliant workforce and effective management of employee conduct.

Table 3.6-6: Disciplinary action for the period 1 April 2025 to 31 March 2026

Disciplinary action	Male				Female				Total
	A	C	I	W	A	C	I	W	
Final written warning	3	4	0	1	1	2	0	0	**11**
Suspension without salary	3	0	0	0	1	1	0	0	**5**
Final written warning and counselling	1	0	0	0	0	0	0	0	**1**
Dismissal	2	2	0	0	0	0	0	0	**4**
Final written warning and fine	0	0	0	0	0	0	0	0	**0**
Total	**9**	**6**	**0**	**1**	**2**	**3**	**0**	**0**	**21**

Table 3.6-7 presents the organisation's skills development profile for the period 1 April 2025 to 31 March 2026. The table provides a breakdown of employees who participated in skills development initiatives by occupational category, gender, and relevant skills development classifications. This information indicates the organisation's investment in employee development and its efforts to strengthen the knowledge, competencies, and capabilities of its workforce across different occupational levels. The data further enables an assessment of the distribution of skills-development opportunities between male and female employees and across the various occupational categories.

Table 3.6-7: Skills development for the period 1 April 2025 to 31 March 2026

Occupational category	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management (Level 14 -16)									
Senior Management (Levels 13)									
Professionally qualified and experienced (Level 11 – 12)	30	20			28	10			88
Skilled technical and academically qualified workers and skilled production (Level 8 -10)	174	243	3	6	146	176	5	9	762
Semi-skilled (Level 4 – 7)					209	130			339
Unskilled (Level 1 -3)	8	1	1		20	8			38
Total	212	264	4	6	403	324	5	9	1227
Employees with disabilities									

The skills-development data for the reporting period reflects a total of 1,227 employees who participated in skills-development activities. The largest proportion of participants was recorded within the Skilled Technical and Academically Qualified Workers and Skilled Production category, with 762 employees, followed by the Semi-skilled category with 339 employees. A further 88 employees were recorded in the Professionally Qualified and Experienced category, while 38 employees were recorded in the Unskilled category. Overall, the figures demonstrate a strong focus on developing skills across the organisation, particularly among skilled and semi-skilled employees. The participation of both male and female employees also indicates that skills development opportunities were extended across the workforce, supporting continued employee development and organisational capacity building during the reporting period.

3.7. Signing of Performance Agreements by SMS Members

This section provides an overview of the extent to which members of the Senior Management Service (SMS) complied with the requirement to conclude and sign performance agreements within prescribed timeframes.

Performance agreements are a key accountability mechanism that links individual performance to organisational objectives and ensures effective monitoring of service delivery outcomes.

As at 31 May 2025, all SMS members occupying posts at Salary Levels 13 to 15 had signed performance agreements, resulting in 100% compliance among those in active service. A total of 31 SMS members were in post, and all had concluded their agreements within the required timeframe. However, certain funded posts, including the Director-General/Head of Department and some higher-level SMS positions, were vacant and therefore excluded from the signing process. Overall, the data reflects full compliance among appointed SMS members and demonstrates strong adherence to performance management requirements.

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 the total number of SMS members
Director-General/ Head of Department	1	-	-	-
Salary Level 16	-	-	-	-
Salary Level 15	3	1	1	100%
Salary Level 14	9	6	6	100%
Salary Level 13	35	24	24	100%
Total	**48**	**31**	**31**	**100**%

No reasons for non-compliance in signing performance agreements were recorded, as all SMS members concluded their agreements within the prescribed timeframe, indicating no delays or administrative challenges during the reporting period. Consequently, no disciplinary action was taken against SMS members, as full compliance was achieved and performance management processes were effectively implemented, without the need for corrective or disciplinary intervention.

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 of 31 March 2025

Reasons
N/A

The Department achieved full compliance in the signing of performance agreements by SMS members during the reporting period. This reflects effective implementation of performance management processes and a strong culture of accountability among senior management. Continued adherence to these requirements will support improved organisational performance and governance.

3.8. Performance Rewards

This section provides an overview of performance rewards granted during the 2025/26 financial year as part of the Department's performance management system. Performance rewards are intended to recognise and

incentivise good performance and are analysed across race, gender, disability, salary bands, and critical occupations. This analysis assists in assessing fairness, equity, and alignment of rewards with organisational performance objectives.

The table reflects the demographic composition of employees eligible for performance rewards; however, no beneficiaries or associated costs were recorded during the reporting period. The workforce remains predominantly African (47.4%) and Coloured (43.8%), with females representing a larger proportion of employees compared to males. Despite this distribution, the absence of recorded performance reward beneficiaries and costs indicates that no performance rewards were granted during the financial year. This limits the Department's ability to assess equity in the allocation of rewards across demographic groups.

Table 3.8-1: Performance Rewards by race, gender and disability for the period 1 April 2025 to 31 March 2026

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	**-**	**5 920**	**47,4%**	**-**	**-**
Male	-	1 905	15,2%	-	-
Female	-	4 015	32,1%	-	-
Asian	**-**	**17**	**0,1%**	**-**	-
Male	-	6	0,0%	-	-
Female	-	11	0,1%	-	-
Coloured	**-**	**5 474**	**43,8%**	**-**	-
Male	-	1 672	13,4%	-	-
Female	-	3 802	30,4%	-	-
White	**-**	**1 085**	**8,7%**	**-**	-
Male	-	190	1,5%	-	-
Female	-	895	7,2%	-	-
Total	**-**	**12 497**	**100%**	**-**	**-**

The analysis of performance rewards by salary band below the SMS level indicates that, while the majority of employees are concentrated in the highly skilled production (65.73%) and highly skilled supervision (17.85%) categories, no performance rewards or associated costs were recorded for any salary band. This suggests that no financial incentives were provided to employees below the SMS level during the reporting period, potentially reflecting budgetary constraints or policy decisions affecting reward implementation.

Table 3.8-2: Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2025 to 31 March 2026

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)	-	588	4,72%	-	-	-
Skilled (Levels 3-5)	-	1 459	11,70%	-	-	-
Highly skilled production (Levels 6-8)	-	8 194	65,73%	-	-	-
Highly skilled supervision (Levels 9-12)	-	2 225	17,85%	-	-	-

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	
Total	**-**	**12 466**	**100,00%**	**-**	**-**	**-**

No data was recorded for performance rewards by critical occupation, indicating that no rewards were granted within the identified critical occupational categories. This limits the Department's ability to incentivise performance in key service delivery areas and to assess whether critical skills are being adequately recognised and retained.

Table 3.8-3: Performance Rewards by critical occupation for the period 1 April 2025 to 31 March 2026

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

Similarly, no performance-related rewards (cash bonuses) were recorded for SMS members across all salary bands, despite the distribution of employees across Bands A-C. The absence of rewards at the senior management level suggests that no performance bonuses were awarded during the reporting period, which may affect motivation and recognition of performance among leadership.

Table 3.8-4: Performance-related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2025 to 31 March 2026

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	-	24	77%	-	-	-
Band B	-	6	19%	-	-	-
Band C	-	1	3%	-	-	-
Band D	-	0	0%	-	-	-
Total	**-**	**31**	**100%**	**-**	**-**	**-**

No performance rewards were granted during the 2025/26 financial year across all employee categories. While this may reflect financial constraints or policy decisions, the absence of performance incentives limits the Department's ability to recognise and reward high performance, potentially affecting employee motivation, retention, and overall organisational performance. Going forward, consideration should be given to strengthening the implementation of performance reward mechanisms to support a performance-driven culture.

3.9. Foreign Workers

This section provides an overview of the Department's employment of foreign nationals for the 2025/26 financial year. The analysis reflects the distribution of foreign workers across salary bands and occupational categories, as well as changes over the reporting period. Monitoring the employment of foreign nationals is important to ensure compliance with regulatory frameworks and to assess the extent to which scarce and critical skills are supplemented, as needed.

The total number of foreign workers decreased from 241 as at 1 April 2025 to 197 as at 31 March 2026, representing a decline of 18.26%. The majority of foreign nationals are concentrated within the highly skilled production category (Levels 6–8), accounting for over 97% of foreign employees in both periods. This indicates that foreign workers are primarily employed in core operational roles, likely to address skills shortages in key service delivery areas. A slight decline is also observed in the skilled category (Levels 3–5), while the number of foreign employees in highly skilled supervision (Levels 9–12) remained stable. There are no foreign nationals employed at senior management levels or within the public service category, indicating that foreign employment is limited to specific technical and operational roles, particularly within the educator cohort.

Table 3.9-1: Foreign workers by salary band for the period 1 April 2025 and 31 March 2026

Personnel Group	Salary band	01 April 2025		31 March 2026		Change	
		Number	% of total	Number	% of total	Number	% Change
ALL PERSONNEL	Lower-skilled (Levels 1-2)	0	0.00	0	0.00	0	-
	Skilled (Levels 3-5)	2	0.83	1	0.51	-1	-50.00
	Highly skilled production (Levels 6-8)	235	97.51	192	97.46	-43	-18.30
	Highly skilled supervision (Levels 9-12)	4	1.66	4	2.03	0	0.00
	Senior Management (Level 13-16)	0	0.00	0	0.00	0	-
	Total	**241**	**100.00**	**197**	**100.00**	**-44**	**-18.26**
EDUCATORS	Lower-skilled (Levels 1-2)	0	0.00	0	0.00	0	-
	Skilled (Levels 3-5)	2	0.83	1	0.51	-1	-50.00
	Highly skilled production (Levels 6-8)	235	97.51	192	97.46	-43	-18.30
	Highly skilled supervision (Levels 9-12)	4	1.66	4	2.03	0	0.00
	Senior Management (Level 13-16)	0	0.00	0	0.00	0	-
	Total	**241**	**100.00**	**197**	**100.00**	**-44**	**-18.26**
PUBLIC SERVICE	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	-
	Total	**0**	**-**	**0**	**-**	**0**	**-**

All foreign workers within the Department are employed as educators, with no representation in other occupational categories. The number of foreign educators declined from 241 to 197 during the reporting period, reflecting an 18.26% decrease. Despite this decline, foreign educators continue to play a role in supporting service delivery, particularly in addressing capacity gaps within the education sector. The absence of foreign workers in other occupational categories suggests that reliance on foreign skills is targeted and limited to specific areas of need.

Table 3.9-2: Foreign workers by major occupation for the period 1 April 2025 and 31 March 2026

Major occupation	01 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	% of total	Number
Educators	241	100,00%	197	100,00%	-44	-18.26
Total	**241**	**100,00%**	**197**	**100,00%**	**-44**	**-18.26**

The Department demonstrates limited, targeted reliance on foreign workers, primarily in the educator category and at the highly skilled production level. The reduction in the number of foreign employees during the reporting period may indicate improved local recruitment or a shift in workforce requirements. While the use of foreign nationals helps fill critical skills gaps, continued focus on developing and retaining local capacity remains essential to ensure long-term sustainability and compliance with employment policies.

3.10. Leave utilisation

This section provides an overview of leave utilisation within the Department for the 2025 calendar year, with specific focus on sick leave, disability leave, annual leave, and capped leave. Monitoring leave patterns is essential to ensure effective workforce management, assess employee well-being, and manage the financial implications of leave utilisation. The analysis also supports compliance with Public Service Commission guidelines and collective agreements relating to leave management.

The total number of sick leave days recorded for all personnel was 74,312 days, with 86.09% supported by medical certification, indicating a high level of compliance with leave policies. The majority of sick leave is used within the highly skilled production category (Levels 6–8), which accounts for the largest share of employees and sick leave days. On average, employees utilised 8.61 sick leave days per sick employee and 5.85 days per employee overall, reflecting moderate usage levels. The estimated cost of sick leave amounts to approximately R154.7 million, highlighting a significant financial implication. Educators account for the largest share of sick leave days and costs, consistent with their representation in the workforce, while public service employees show slightly higher average sick leave days per employee, suggesting relatively higher utilisation within administrative roles.

Table 3.10-1: Sick leave for the period 1 January 2025 to 31 December 2025

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)
ALL PERSONNEL	Lower skilled (Levels 1-2)	3 283	2 845	86.66	349	4.04	9.41	5.62	2 597
	Skilled (Levels 3-5)	9 770	8 290	84.85	1 016	11.77	9.62	6.26	11 521
	Highly skilled production (Levels 6-8)	45 681	39 608	86.71	5 642	65.37	8.10	5.54	92 501
	Highly skilled supervision (Levels 9-12)	15 390	13 060	84.86	1 607	18.62	9.58	6.72	47 022
	Senior and Top management (Levels 13-16)	188	171	90.96	17	0.20	11.06	6.27	1 081
Total		**74 312**	**63 974**	**86.09**	**8 631**	**100.00**	**8.61**	**5.85**	**154 721**
EDUCATORS	Lower skilled (Levels 1-2)	0	0	-	0	0.00	-	-	0
	Skilled (Levels 3-5)	486	406	83.54	76	1.08	6.39	2.52	449

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 production (Levels 6-8)	43 439	37 698	86.78	5436	77.19	7.99	5.44	87 948
	Highly skilled supervision (Levels 9-12)	14 703	12 478	84.87	1530	21.73	9.61	6.74	44 735
	Senior and Top management (Levels 13-16)	0	0	-	0	0.00	-	-	0
Total		**58 628**	**50 582**	**86.28**	**7 042**	**100.00**	**8.33**	**5.66**	**133 132**
PUBLIC SERVICE	Lower skilled (Levels 1-2)	3 283	2 845	86.66	349	21.96	9.41	5.62	2 597
	Skilled (Levels 3-5)	9 284	7 884	84.92	940	59.16	9.88	6.79	11 071
	Highly skilled production (Levels 6-8)	2 242	1 910	85.19	206	12.96	10.88	8.72	4 553
	Highly skilled supervision (Levels 9-12)	687	582	84.72	77	4.85	8.92	6.36	2 287
	Senior and Top management (Levels 13-16)	188	171	90.96	17	1.07	11.06	6.27	1 081
Total		**15 684**	**13 392**	**85.39**	**1 589**	**100.00**	**9.87**	**6.68**	**21 589**

A total of 28,084 disability leave days were recorded, with 100% medical certification, indicating full compliance with policy requirements. The majority of disability leave is again concentrated within highly skilled production and supervision levels, reflecting workforce distribution. The average number of days per employee using disability leave is notably high at 55.72 days, indicating the long-term nature of such leave. The estimated total cost amounts to approximately R61.6 million, representing a significant financial burden. Educators account for the majority of disability leave usage and associated costs, while public service employees show higher average days per employee, suggesting more prolonged cases of disability leave within this group.

Table 3.10-2: Disability leave (temporary and permanent) for the period 1 January 2025 to 31 December 2025

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)
ALL PERSONNEL	Lower skilled (Levels 1-2)	951	951	100.00	15	2.98	63.40	1.63	759
	Skilled (Levels 3-5)	2 282	2 282	100.00	33	6.55	69.15	1.46	2 469
	Highly skilled production (Levels 6-8)	18 006	18 006	100.00	324	64.29	55.57	2.18	37 547
	Highly skilled supervision (Levels 9-12)	6 832	6 832	100.00	131	25.99	52.15	2.98	20 794
	Senior and Top management (Levels 13-16)	13	13	100.00	1	0.20	13.00	0.43	73
Total		**28 084**	**28 084**	**100.00**	**504**	**100.00**	**55.72**	**2.21**	**61 642**

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)
EDUCATORS	Lower skilled (Levels 1-2)	0	0	-	0	0.00	-	-	0
	Skilled (Levels 3-5)	46	46	100.00	3	0.67	15.33	0.24	41
	Highly skilled production (Levels 6-8)	17 180	17 180	100.00	315	70.31	54.54	2.15	35 763
	Highly skilled supervision (Levels 9-12)	6 814	6 814	100.00	130	29.02	52.42	3.12	20 743
	Senior and Top management (Levels 13-16)	0	0	-	0	0.00	-	-	0
Total		**24 040**	**24 040**	**100.00**	**448**	**100.00**	**53.66**	**2.32**	**56 546**
PUBLIC SERVICE	Lower skilled (Levels 1-2)	951	951	100.00	15	26.79	63.40	1.63	759
	Skilled (Levels 3-5)	2 236	2 236	100.00	30	53.57	74.53	1.63	2 428
	Highly skilled production (Levels 6-8)	826	826	100.00	9	16.07	91.78	3.21	1 784
	Highly skilled supervision (Levels 9-12)	18	18	100.00	1	1.79	18.00	0.17	51
	Senior and Top management (Levels 13-16)	13	13	100.00	1	1.79	13.00	0.43	73
Total		**4 044**	**4 044**	**100.00**	**56**	**100.00**	**72.21**	**1.72**	**5 095**

Annual leave utilisation varies across personnel groups. For all personnel, a total of 51,327 leave days were taken, averaging 4.04 days per employee, which appears relatively low compared to standard leave entitlements. Notably, employees in lower-skilled and skilled categories utilised significantly higher average leave days (approximately 15 days), while highly skilled production employees recorded very low average usage (0.80 days), suggesting possible under-utilisation. Among educators, annual leave usage is minimal because the leave structure is aligned with institutional closure periods. Public service employees demonstrate higher utilisation, averaging 17.76 days per employee, indicating more consistent use of allocated leave. The overall trend suggests uneven leave utilisation, with potential risks of leave accumulation in certain categories.

Table 3.10-3: Annual Leave for the period 1 January 2025 to 31 December 2025

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)	8 781	15.04	584
	Skilled (Levels 3-5)	23 462	15.03	1 561
	Highly skilled production (Levels 6-8)	6 557	0.80	8 246
	Highly skilled supervision (Levels 9-12)	11 792	5.15	2 291
	Senior and Top management (Levels 13-16)	735	24.50	30
	Total	**51 327**	**4.04**	**12 712**
Educators	Lower skilled (Levels 1-2)	0	-	0
	Skilled (Levels 3-5)	0	0.00	193

Group	Salary band	Total days taken	Average number of days taken per employee	Number of employees with annual leave
	Highly skilled production (Levels 6-8)	484	0.06	7 989
	Highly skilled supervision (Levels 9-12)	9 166	4.20	2 183
	Senior and Top management (Levels 13-16)	0	-	0
	Total	**9 650**	**0.93**	**10 365**
Public Service	Lower skilled (Levels 1-2)	8 781	15.04	584
	Skilled (Levels 3-5)	23 462	17.15	1 368
	Highly skilled production (Levels 6-8)	6 073	23.63	257
	Highly skilled supervision (Levels 9-12)	2 626	24.31	108
	Senior and Top management (Levels 13-16)	735	24.50	30
	Total	**41 677**	**17.76**	**2 347**
Note:				
The annual leave entitlement and measures for office-based educators provide for them 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 considered on annual leave during institution closure periods.				

The total capped leave balance decreased from 92,815 days to 87,017 days, indicating some progress in reducing accumulated leave liabilities. A total of 5,831 capped leave days were utilised by 99 employees, with an average of 58.90 days per employee, reflecting efforts to reduce excessive leave balances. However, a substantial number of employees (1,860) still retain capped leave balances, indicating ongoing accumulation. The majority of capped leave is concentrated within highly skilled supervision and production categories, which aligns with longer service periods and higher leave accrual. Educators account for the largest portion of capped leave balances, while public service employees show smaller but still notable balances. Despite some reduction, the remaining capped leave represents a continued financial liability and highlights the need for strengthened leave management practices.

Table 3.10-4: Capped leave for the period 1 January 2025 to 31 December 2025

Group	Salary band	Total capped leave available as of 20 Dec 2024	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 19 Dec 2025	Total capped leave available as at 19 Dec 2025
All Personnel	Lower skilled (Levels 1-2)	0	0	0	-	0	0
	Skilled (Levels 3-5)	5830	632	10	63.20	138	5198
	Highly skilled production (Levels 6-8)	29960	2203	35	62.94	648	27765
	Highly skilled supervision (Levels 9-12)	56163	2996	54	55.48	1058	53192
	Senior and Top management (Levels 13-16)	862	0	0	-	16	862
	Total	**92 815**	**5 831**	**99**	**58.90**	**1 860**	**87 017**
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)	25 751	1 980	32	61.88	557	23 779
	Highly skilled supervision (Levels 9-12)	54 699	2 994	53	56.49	1020	51 730

Group	Salary band	Total capped leave available as of 20 Dec 2024	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 19 Dec 2025	Total capped leave available as at 19 Dec 2025
	Senior and Top management (Levels 13-16)	0	0	0	-	0	0
	Total	**80 450**	**4 974**	**85**	**58.52**	**1 577**	**75 509**
Public Service	Lower skilled (Levels 1-2)	0	0	0	-	0	0
	Skilled (Levels 3-5)	5 830	632	10	63.20	138	5 198
	Highly skilled production (Levels 6-8)	4 209	223	3	74.33	91	3 986
	Highly skilled supervision (Levels 9-12)	1 464	2	1	2.00	38	1 462
	Senior and Top management (Levels 13-16)	862	0	0	-	16	862
	Total	**12 365**	**857**	**14**	**61.21**	**283**	**11 508**

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

Table 3.10.5 Leave payouts for the period 1 April 2025 and 31 March 2026

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2024/25 due to non-utilisation of leave for the previous cycle			
Capped leave payouts on termination of service for 2025/26			
Current leave payout on termination of service for 2025/26			
Total			

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. No particular occupational category was identified as being at a higher risk of contracting HIV or related diseases as a direct consequence of its official duties.	The Department applies general preventative measures to all employees. These include HIV, STI and TB awareness; access to confidential counselling and testing; referral to appropriate health services; protection of employee confidentiality; prevention of stigma and discrimination; health-promotion activities; and the application of occupational health and safety measures.

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.	YES		A member of the Senior Management Service (SMS) has been designated to oversee and support the implementation of the relevant Public Service Regulations. **Acting Director: Mr. C. Magwa** **Directorate: Service Delivery & Orga. Transformation.**

Question	Yes	No	Details, if yes
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		• The Department has a dedicated **Employee Health and Wellness (EHW) Unit** responsible for promoting employee health and well-being. • **Number**: Head office – 3 officials FB District: 1 PKS: 1 • **ZFM | JTG | NMK** : 0 • **Budget**: zero budget
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		The Department has an **Employee Health and Wellness Programme** covering psychosocial support, health promotion, HIV/AIDS, TB and STI management, SHERQ/OHS, wellness activities, financial wellness and health screenings by GEMS.
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	Only Committees established its on Pillar 3: SHERQ Safety committees
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.		NO	ALL 4 Wellness policies are under review. • HIV/AIDS,STI & TB policy, • Health & Productivity policy, • SHERQ Management policy • 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.		NO	Not enough measures are in place to promote confidentiality, non-discrimination and equal treatment of employees living with HIV or perceived to be HIV-positive. • Pamphleteering & Advocacy sessions.
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 are encouraged to participate in Voluntary Counselling and Testing (VCT) through awareness campaigns, wellness events, health screenings and related EHW interventions. **E.g., STI /Condom week awareness, World TB Day, WAD events, GEMS Health Screenings.**
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	YES		The programme is monitored through indicators such as employee participation, utilisation of EHW services, health screenings, wellness activities conducted, HIV/AIDS and TB awareness activities, OHS inspections and compliance, referrals, and quarterly/annual EHW reporting to ELRC, OTP & DPSA

3.12. Labour Relations

Table 3.12-1: Collective agreements for the period 1 April 2025 and 31 March 2026

Total number of Collective agreements	0

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 2025 and 31 March 2026

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	1	3%
Verbal warning	0	0%
Written warning	11	33%
Final written warning	11	33%
Suspended without pay	0	0%
Fine	4	12%
Demotion	0	0%
Dismissal	4	12%
Not guilty	0	0%
Case withdrawn	2	6%
Total	**33**	**100%**

Table 3.12-3: Types of misconduct addressed at disciplinary hearings for the period 1 April 2025 and 31 March 2026

Type of misconduct	Number	% of total
Insubordination	6	10.34%
Assault of a fellow employee	2	3.45%
Assault on a learner	12	20.69%
Absenteeism	8	13.79%
Dereliction of duties	1	1.72%
Unprofessional behaviour	8	13.79%
Theft	2	3.45%
Sexual harassment of a learner	5	8.62%
Sexual harassment of an employee	3	5.17%
Mismanagement of funds	0	0.00%
Falsification of documents	2	3.45%
Damage to school property	0	0.00%
Statutory rape	0	0.00%
Abscondment	3	5.17%
Examination Irregularity	2	3.45%
Sexual relationship with a learner	4	6.90%
Total	**58**	**100.00%**

Table 3.12-4: Grievances logged for the period 1 April 2025 and 31 March 2026

Grievances	Number	% of Total
Number of grievances resolved	23	63.89%
Number of grievances not resolved	13	36.11%
Total number of grievances lodged	**36**	**100.00%**

Table 3.12-5: Disputes logged with Councils for the period 1 April 2025 and 31 March 2026

Disputes	Number	% of Total
Number of disputes upheld	12	60.00
Number of disputes dismissed	8	40.00
Total number of disputes lodged	**20**	**100.00**

Table 3.12-6: Strike actions for the period 1 April 2025 and 31 March 2026

Description	Numbers
Total number of persons working days lost	0
Total costs working days lost	-
Amount recovered as a result of no work no pay (R'000)	-

Table 3.12-7: Precautionary suspensions for the period 1 April 2025 to 31 March 2026

Description	Numbers
Number of people suspended	20
Number of people whose suspension exceeded 30 days	19
Average number of days suspended	
Cost of suspension (R'000)	10 879

3.13. Skills development

Skills development is an important component of organisational capacity-building, as it enables employees to acquire and strengthen the knowledge, competencies and practical capabilities required to perform their functions effectively. During the reporting period, the department identified training needs across occupational categories and implemented a range of training interventions in response. The following tables provide an overview of the training needs identified at the beginning of the reporting period and the training subsequently provided to employees between 1 April 2025 and 31 March 2026.

Table 3.13-1 presents the training needs identified for employees at the beginning of the reporting period, categorised by occupational level and gender. The table distinguishes between learnerships, skills programmes, other short courses, and other forms of training. This indicates the areas in which employee development was considered necessary and establishes the basis for assessing the training interventions implemented during the reporting period.

Table 3.13-1: Training needs identified for the period 1 April 2025 to 31 March 2026

Occupational category	Gender	Number of employees as at 1 April 2025	Training needs identified at the start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Top Management (Level 14 -16)	Female	3	-	-	-	-
	Male	4	-	-	-	-
Senior Management (Levels 13)	Female	7	-	10	-	10
	Male	17	-	15	-	15
Professionally qualified and experienced (Level 11 – 12)	Female	99	-	15	-	15
	Male	230	-	15		15
Skilled technical and academically qualified workers and skilled production (Level 8 -10)	Female	2 680	-	700	-	700
	Male	1 256	-	675	-	675
Semi-skilled (Level 4 – 7)	Female	5 322	-	-	-	-
	Male	1 908	-	-	-	
Unskilled (Level 1 -3)	Female	648	25	285	-	310
	Male	479	25	115	-	140
Total		**12 654**	**50**	**1815**	**-**	**1865**

The training needs assessment identified a total workforce of 12,654 employees as of 1 April 2025. Of these, 1,865 training needs were identified for the reporting period, comprising 50 learnership opportunities and 1,815 employees requiring skills programmes and other short courses. No training needs were recorded under the other forms of training category.

The largest number of identified training needs was concentrated within the Skilled Technical and Academically Qualified Workers and Skilled Production categories, with 1,375 needs across female and male employees. This was followed by the Unskilled category, with 450 identified training needs. Training needs were also identified among Senior Management and Professionally Qualified and Experienced employees, although at substantially lower levels. The distribution indicates that the department's training requirements were predominantly focused on strengthening skills among employees in the skilled, technical and lower occupational categories, where targeted development interventions can contribute directly to operational capacity and service delivery.

Following the identification of training needs, the department implemented various skills-development interventions during the reporting period. Table 3.13-2 presents the training actually provided between 1 April 2025 and 31 March 2026, disaggregated by occupational category and gender. The table compares the training needs identified at the beginning of the financial year with the training opportunities ultimately provided, indicating the department's progress in responding to identified employee development requirements.

Table 3.13-2: Training provided for the period 1 April 2025 to 31 March 2026

Occupational category	Gender	Number of employees as at 1 April 2025	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Top Management (Level 14 -16)	Female	3	-	-	-	
	Male	4	-	-	-	
Senior Management (Levels 13)	Female	7	-	-	-	
	Male	17	-		-	
Professionally qualified and experienced (Level 11 – 12)	Female	99	-	38	-	38
	Male	230	-	50	-	50
Skilled technical and academically qualified workers and skilled production (Level 8 -10)	Female	2 680	-	336	-	336
	Male	1 256	-	426	-	426
Semi-skilled (Level 4 – 7)	Female	5 322	-	339	-	339
	Male	1 908	-	-	-	
Unskilled (Level 1 -3)	Female	648	28	-	-	28
	Male	479	10	-	-	10
Total		**12 654**	**38**	**1189**	**-**	**1227**

During the reporting period, a total of 1,227 employees received training, comprising 38 learnerships and 1,189 participants in skills programmes and other short courses. No employees were recorded under other forms of training. The largest number of training interventions was provided to employees within the Skilled Technical and Academically Qualified Workers and Skilled Production categories, with 762 employees receiving training. This was followed by the Semi-skilled category, with 339 employees, while 88 employees in the Professionally Qualified and Experienced category and 38 employees in the Unskilled category also received training.

Compared with the 1,865 training needs identified at the beginning of the reporting period, the 1,227 training interventions provided indicate that a substantial proportion of these requirements were addressed during the year. The interventions were predominantly delivered through skills programmes and other short courses, demonstrating the department's emphasis on practical and targeted skills development. The distribution across

occupational categories also indicates that training was directed primarily towards areas where employee development could strengthen technical, professional and operational capacity. Continued alignment between identified training needs and the implementation of training interventions will be important to ensure that outstanding development requirements are addressed in subsequent reporting periods.

3.14. Injury on duty

The following table provides an overview of injuries on duty (IOD) recorded during the reporting period from 1 April 2025 to 31 March 2026. The information categorises reported incidents according to the nature and severity of the injury, ranging from cases requiring only basic medical attention to incidents resulting in temporary or permanent disablement or fatalities. The data indicate the extent and severity of occupational injuries during the reporting period and support the assessment of workplace health and safety conditions.

Table 3.14-1: Injury on duty for the period 1 April 2025 to 31 March 2026

Nature of injury on duty	Number	% of total
Required basic medical attention only	7	87.5%
Temporary Total Disability	1	12.5%
Permanent Disablement	0	0%
Fatal	0	0%
Total	**8**	**100%**

The data indicate that a total of eight on-duty injuries were recorded during the reporting period. The majority of incidents, seven cases (87.5%), required only basic medical attention, suggesting that most reported injuries were relatively minor and did not result in significant disruption to employees' ability to perform their duties. A further one case (12.5%) resulted in temporary total disablement, indicating a more serious incident that temporarily affected the employee's capacity to work. Importantly, no cases of permanent disablement or fatalities were recorded during the reporting period. Overall, while the relatively high proportion of minor injuries is encouraging, the occurrence of a temporary disablement case highlights the continued importance of preventative occupational health and safety measures, employee awareness, and monitoring of workplace risks to reduce the likelihood and severity of future incidents.

3.15. Utilisation of Consultants

The following tables provide information on the Department's utilisation of consultants during the reporting period from 1 April 2025 to 31 March 2026. In terms of the Public Service Regulations, a consultant refers to a natural or juristic person or partnership appointed on an ad hoc basis to provide professional services to a department, including expert advice, drafting proposals for specific tasks, or executing specific technical or intellectual tasks. The tables provide information on consultant appointments funded through appropriated and donor funds, as well as on the participation of Historically Disadvantaged Individuals (HDIs).

Table 3.15-1: Report on consultant appointments using appropriated funds for the period 1 April 2025 and 31 March 2026

Project title	Total number of consultants who worked on the project	Duration (work days)	Contract value in Rand
Financial Management and Audit Assistance	4	240	R16 518 210,00

Project title	Total number of consultants who worked on the project	Duration (work days)	Contract value in Rand
Financial Investigations at 5 schools	3	160	R 716 772,00

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

The Department reported two projects that utilised consultants funded through appropriated funds during the reporting period. The Financial Management and Audit Assistance project engaged four consultants for a total of 240 workdays, at a contract value of R16,518,210.00. The Financial Investigations at 5 Schools project engaged three consultants for 160 work days, with a contract value of R716,772.00. Collectively, the two reported projects involved seven individual consultants, representing a combined 400 workdays and a total reported contract value of R17,234,982.00. The data indicates that consultant appointments were primarily utilised to provide specialised financial management, audit and investigative expertise to support the Department's functions.

However, the reporting is incomplete with respect to the summary fields at the bottom of Table 3.15-1, as the total number of projects, total number of individual consultants, total duration, and total contract value have not been completed. Although these totals can be derived from the project-level information, the omission of the required summary information indicates a reporting and compliance gap that should be addressed in future reporting cycles.

Table 3.15-2: Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 and 31 March 2026

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

Table 3.15-2 has not been completed. Consequently, the Department has not reported the required information on HDI group ownership and management percentages, or on the number of HDI group consultants involved in the reported projects. The absence of this information constitutes a non-compliance with the prescribed reporting requirement and limits the ability to assess the extent to which consultant appointments supported the participation of Historically Disadvantaged Individuals.

Table 3.15-3: Report on consultant appointments using Donor funds for the period 1 April 2025 and 31 March 2026

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

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

Table 3.15-3 has not been completed. No information has been provided on consultant appointments funded by donor funds, including project titles, the number of consultants, the duration of appointments, or contract values. The absence of completed information constitutes a reporting and compliance gap. The table should be completed in future reporting cycles, including an explicit indication of “Nil” or “Not Applicable” where no donor-funded consultant appointments occurred, rather than leaving the table blank.

Table 3.15-4: Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 and 31 March 2026

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

Table 3.15-4 has also not been completed. The Department therefore has not provided information on HDI ownership, HDI management participation or the number of consultants from HDI groups associated with donor-funded projects. This represents a non-compliance with the prescribed reporting requirement and prevents an assessment of HDI participation in donor-funded consultant appointments. Where no donor-funded consultant appointments were made during the reporting period, the Department should explicitly record “Nil” or “Not Applicable” in the relevant fields to provide a clear audit trail and avoid ambiguity.

Overall, the available information confirms the utilisation of consultants on two projects funded through appropriated funds, with a combined contract value of R17,234,982.00. However, the incomplete summary information and the blank HDI and donor-funded consultant tables represent reporting weaknesses. These gaps should be addressed by ensuring that all prescribed tables are completed and that zero or non-applicable information is explicitly recorded rather than left blank, thereby improving the completeness, transparency and compliance of the Department's annual reporting.

3.16. Severance Packages

The table shows that no employee-initiated severance packages were applied for or granted during the reporting period. A total of zero applications were received across all salary bands, and consequently, no applications were referred to or supported by the MPSA, and no severance packages were approved by the Department. This indicates that no employee-initiated severance packages were utilised during the period from 1 April 2025 to 31 March 2026. The consistent zero values across all salary bands further indicate that there was no demand for this mechanism across any occupational level during the reporting period.

Table 3.16-1: Granting of employee-initiated severance packages for the period 1 April 2025 to 31 March 2026

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by the department
Lower skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0
Highly skilled supervision(Levels 9-12)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	0
Total	**0**	**0**	**0**	**0**

PART E: PFMA COMPLIANCE REPORT

The Public Finance Management Act (PFMA) establishes a framework for sound financial management within government institutions and requires departments to promote transparency, accountability, effective resource management and compliance with applicable financial management requirements. In fulfilling these responsibilities, the Department is required to monitor and report on instances of non-compliance, the use and management of public resources, the settlement of financial obligations, and supply chain management practices.

This PFMA Compliance Report provides an overview of the Department's financial management and compliance position for the 2025/26 financial year, with particular focus on expenditure that may constitute irregular, fruitless and wasteful, or unauthorised expenditure; material losses; the timely payment of suppliers; and selected supply chain management matters. The disclosures provide stakeholders with information on the nature and status of identified matters, the actions taken to address them, and the measures implemented to strengthen internal controls and prevent recurrence.

During the reporting period, the Department continued to monitor its financial management processes and strengthen controls over expenditure, procurement, supplier payments, and the safeguarding of public resources. The report therefore provides both a record of compliance matters identified during the year and an indication of the Department's ongoing efforts to improve financial governance, accountability and consequence management. Particular attention is given to the assessment, determination and resolution of identified expenditure, the management of outstanding financial obligations, and the application of appropriate corrective measures.

The report should be read together with the Annual Financial Statements and other relevant sections of the Annual Report, as these provide the detailed financial information and disclosures supporting the matters reported herein. Collectively, these disclosures contribute to a transparent account of the Department's financial management performance and its continued efforts to ensure that public resources are managed efficiently, responsibly and in accordance with the PFMA and applicable Treasury prescripts.

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

The Department is committed to maintaining sound financial management, safeguarding public resources and ensuring that financial obligations are managed in accordance with the requirements of the PFMA and applicable Treasury prescripts. This section provides additional disclosure on material losses and supplier payments, supporting transparency in the management of public resources and the Department’s compliance with prescribed financial management requirements.

The material losses disclosures provide information on losses arising from criminal conduct and other material losses, including amounts recoverable or written off, where applicable. The supplier payment disclosure provides information on the number and value of valid invoices received, invoices paid within the prescribed or agreed payment period, invoices paid late, and invoices that remained outstanding beyond the prescribed period. These disclosures enable stakeholders to assess the Department’s management of financial risks, its effectiveness in safeguarding public resources, and its progress in meeting its obligations to suppliers. The detailed information should be read together with the Annual Financial Statements and PFMA Compliance Report.

1.1. Irregular expenditure

Irregular expenditure refers to expenditure incurred in contravention of applicable legislation, regulations, Treasury prescripts or other prescribed requirements governing the use of public resources. During the 2025/26 financial year, the Department continued to strengthen its financial management and supply chain management controls, while identifying, assessing and addressing instances of irregular expenditure in accordance with the applicable PFMA and Treasury requirements. The detailed disclosures in this section provide a reconciliation of the Department's irregular expenditure balance, the nature and status of identified cases, amounts condoned, and the treatment of expenditure that was recoverable, written off or associated with inter-institutional arrangements.

At 31 March 2026, the Department's closing irregular expenditure balance amounted to R2.838 billion, compared with R4.024 billion at the end of 2024/25. During the year, R598.398 million in irregular expenditure was confirmed, while R1.787 billion of previously recorded irregular expenditure was condoned through the applicable processes. The Department also identified an R2.363 million adjustment to the opening balance for Independent Development Trust expenditure that had been understated in the 2024/25 financial year. The reduction in the closing balance demonstrates progress in addressing historical irregular expenditure, although R303.418 million remained under determination at year-end and therefore requires continued management attention.

The Department remains committed to strengthening preventative controls, supply chain management oversight, compliance monitoring and consequence management to reduce the recurrence of irregular expenditure. Outstanding matters will continue to be subjected to the appropriate determination and resolution processes, with corrective measures implemented where required. The disclosures that follow provide further detail on the movement and treatment of irregular expenditure during the reporting period and should be read together with the PFMA Compliance Report and the Annual Financial Statements.

1.1.1. Reconciliation of irregular expenditure

The reconciliation of irregular expenditure provides an overview of the movement in the Department's irregular expenditure balance between the 2024/25 and 2025/26 financial years. It reflects the opening balance, adjustments arising from the review of prior-year expenditure, irregular expenditure confirmed during the current financial year, amounts condoned, and the resulting closing balance. The reconciliation provides an overall view of the Department's progress in addressing historical irregular expenditure and the extent to which the identified amounts have been assessed and addressed through the applicable determination and condonation processes.

Table 1.1-1: Reconciliation of irregular expenditure 2024/25 – 2025/25

Description	2025/26	2024/25
	R'000	R'000
Opening balance	4 024 058	3 389 312
Adjustment to opening balance	2 363	-
Opening balance as restated	4 026 421	3 389 312
Add: Irregular expenditure confirmed	598 398	634 746
Less: Irregular expenditure condoned	-1 786 878	-
Less: Irregular expenditure not condoned and removed	-	-

Description	2025/26	2024/25
	R'000	R'000
Less: Irregular expenditure recoverable[1]	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	**2 837 941**	**4 024 058**

The reconciliation reflects an opening irregular expenditure balance of R4.024 billion for 2025/26. An adjustment of R2.363 million was made to the opening balance following the identification of irregular expenditure relating to the Independent Development Trust (IDT) that had been understated in the 2024/25 financial year. This resulted in a restated opening balance of R4.026 billion. During 2025/26, the Department confirmed a further R598.398 million in irregular expenditure. At the same time, R1.787 billion of previously recorded irregular expenditure was condoned through the applicable processes. No amounts were recorded as recoverable, written off as irrecoverable, or removed from the irregular expenditure balance during the year. Consequently, the closing balance of irregular expenditure decreased from R4.024 billion in 2024/25 to R2.838 billion in 2025/26, representing a reduction of approximately R1.186 billion (29.5%). The reduction is largely attributable to the condonation of previously recorded irregular expenditure, notwithstanding the additional irregular expenditure confirmed during the reporting period. The Department will continue to prioritise the determination, investigation and appropriate resolution of outstanding cases, while strengthening preventative controls to reduce the recurrence of irregular expenditure.

Reconciling notes

The reconciling notes provide further detail on the composition of the irregular expenditure reported for the 2025/26 financial year and facilitate comparison with the position reported in 2024/25. The disclosure distinguishes among irregular expenditure that is still under assessment, amounts relating to prior financial years identified during the current reporting period, and irregular expenditure arising in the current financial year. This provides greater clarity on the timing and nature of the irregular expenditure included in the Department's reconciliation.

Table 1.1-2: Reconciling notes on irregular expenditure 2024/25 – 2025/26

Description	2025/26	2024/25
	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	598 398	634 746
Total	**598 398**	**634 746**

The reconciliation indicates that the R598.398 million in irregular expenditure reported for 2025/26 comprises entirely prior financial year irregular expenditure identified during the current reporting period. No irregular expenditure was recorded as being under assessment at year-end, and no irregular expenditure relating to the current financial year was reported in this reconciliation. This represents a decrease of R65.583 million (9.9%) in the amount identified compared with the R663.981 million reported in 2024/25. The disclosure highlights the Department's continued efforts to identify and account for historical instances of non-compliance through its

[1] Transfer to receivables

financial management and supply chain management review processes. The Department will continue to strengthen preventative controls, compliance monitoring, and oversight mechanisms to ensure that identified irregular expenditure is appropriately assessed, determined, and addressed in accordance with applicable legislative and Treasury requirements.

1.1.2. Details of irregular expenditure (under assessment, determination, and investigation)

The Department is required to assess, determine, and, where necessary, investigate instances of irregular expenditure to establish the circumstances giving rise to the non-compliance and to determine the appropriate remedial action. The disclosure below provides a summary of irregular expenditure that remained subject to formal determination or investigation at the end of the reporting period, together with the comparative position for 2024/25. It provides an indication of the outstanding irregular expenditure matters requiring further management attention and resolution.

Table 1.1-3: Detailed irregular expenditure

Description[2]	2025/26	2024/25
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	598 398	634 746
Irregular expenditure under investigation	-	-
Total	**598 398**	**634 746**

Table 1.1-4: Details of Inter-institutional Arrangement

Description[3]	2025/26	2024/25
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	303 418	134 239
Irregular expenditure under investigation	-	-
Total	**303 418**	**134 239**

On 31 March 2026, the Department had R303.418 million in irregular expenditure under determination, compared with R134.239 million in 2024/25. This represents an increase of R169.179 million (126.1%) in expenditure requiring formal determination. No irregular expenditure was reported as being under assessment or investigation at year-end. The increase in expenditure under determination reflects the continued processing and formal assessment of identified irregular expenditure matters and highlights the need for sustained management attention to ensure that outstanding cases are resolved within the applicable legislative and governance framework.

The Department will continue to prioritise the determination and appropriate resolution of these matters, including establishing the circumstances surrounding the expenditure and implementing corrective measures where required. The Department also notes that irregular expenditure relating to projects procured by the Department of Roads and Public Works (DRPW), including projects undertaken by V3, was transferred to DRPW

[2] Group similar items

[3] Group similar items

because the procurement was undertaken by that department. This treatment is reflected in the Department's reconciliation and should be read together with the detailed disclosures contained in the PFMA Compliance Report and Annual Financial Statements.

1.1.3. Details of irregular expenditure condoned

The following disclosure provides details of irregular expenditure that was subjected to the applicable assessment and condonation processes during the 2025/26 financial year. Condonation represents the formal resolution of qualifying historical irregular expenditure through the prescribed governance and Treasury processes and does not remove the Department's responsibility to strengthen controls and address the circumstances that resulted in the non-compliance.

Table 1.1-5: Details of irregular expenditure condoned

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure condoned	-1 786 878	-
Total	**-1 786 878**	**-**

During the 2025/26 financial year, R1.787 billion in irregular expenditure was condoned through the applicable Provincial Treasury processes. The condoned expenditure primarily relates to costs incurred by the Department of Roads and Public Works (DRPW) through professional service providers, the Independent Development Trust (IDT), and learner transport service providers. The condonation of these amounts contributed significantly to the reduction in the Department's closing irregular expenditure balance from R4.024 billion in 2024/25 to R2.838 billion in 2025/26. The Department will nevertheless continue to strengthen preventative controls, supply chain management oversight and compliance monitoring to minimise the recurrence of irregular expenditure.

1.1.4. Details of irregular expenditure removed - (not condoned)

This disclosure provides information on irregular expenditure that was removed from the Department's irregular expenditure records without being subjected to or receiving condonation. Such disclosure assists in demonstrating the Department's treatment of irregular expenditure in accordance with the applicable financial reporting and PFMA compliance requirements.

Table 1.1-6: Details of irregular expenditure were not condoned and removed

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	-	-

No irregular expenditure was removed without condonation during the 2025/26 financial year, and no such expenditure was reported in 2024/25. The Department therefore had no amounts to disclose under this category for the reporting period. Identified irregular expenditure continues to be subjected to the applicable assessment, determination, investigation and resolution processes, as appropriate, to ensure that the Department's financial records remain accurate and compliant with the prescribed reporting framework.

1.1.5. Details of irregular expenditure recoverable

This disclosure identifies any irregular expenditure for which recovery from responsible parties has been determined to be applicable. The purpose of the disclosure is to provide transparency on amounts that may be recoverable and to demonstrate the Department's approach to accountability where financial losses or non-compliant expenditure are determined to be recoverable.

Table 1.1-7: Details of irregular expenditure recoverable

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure recoverable	-	-
Total	-	-

No irregular expenditure was classified as recoverable during the 2025/26 financial year, and no recoverable irregular expenditure was reported in 2024/25. Accordingly, there were no amounts requiring disclosure or recovery action under this category at year-end. The Department will continue to assess identified irregular expenditure through the applicable determination and investigation processes and, where liability and recoverability are established, will take appropriate steps in accordance with the PFMA and related Treasury prescripts.

1.1.6. Details of irregular expenditure written off (irrecoverable)

This disclosure provides information on irregular expenditure that has been determined to be irrecoverable and has subsequently been written off in accordance with the applicable financial management and governance requirements. The disclosure supports transparency regarding the final treatment of irregular expenditure where recovery is not possible.

Table 1.1-8: Details of irregular expenditure written off (irrecoverable)

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure written off	-	-
Total	-	-

The Department did not write off any irregular expenditure as irrecoverable during the 2025/26 financial year. Similarly, no irregular expenditure was written off as irrecoverable in 2024/25. The absence of amounts under this category indicates that no irregular expenditure had been formally determined for write-off as irrecoverable during the reporting period. Outstanding cases remain subject to the appropriate determination and resolution processes.

ADDITIONAL DISCLOSURE RELATING TO INTER-INSTITUTIONAL ARRANGEMENTS

1.1.7. Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution *is* responsible for the non-compliance)[4]

This disclosure provides information on irregular expenditure arising from inter-institutional arrangements in which another government institution was responsible for the procurement or for non-compliance, giving rise to the irregular expenditure. The purpose is to ensure that responsibility for the underlying procurement process is appropriately reflected and that the expenditure is reported in accordance with the applicable National Treasury reporting framework.

Table 1.1-9: Irregular expenditure relating to inter-institutional arrangements

Description	2025/26[5]	2024/25
	R'000	R'000
Irregular expenditure under determination	303 418	134 239
Total	**303 418**	**134 239**

At the end of the 2025/26 financial year, R303.418 million in irregular expenditure was under determination, compared with R134.239 million in 2024/25. The disclosure relates to irregular expenditure associated with procurement undertaken by the Department of Roads and Public Works (DRPW), including projects undertaken by V3. As the procurement process was undertaken by DRPW, the related irregular expenditure was transferred to that department for appropriate management and determination.

The Department will continue to monitor the treatment and resolution of matters arising from inter-institutional arrangements and ensure that its financial records and disclosures appropriately reflect the institution responsible for the underlying procurement or non-compliance. The treatment of these amounts should be read together with the Department's broader reconciliation of irregular expenditure and the detailed disclosures contained in the PFMA Compliance Report and Annual Financial Statements.

1.1.8. Details of disciplinary or criminal steps taken as a result of irregular expenditure

The Department is required to take appropriate action where irregular expenditure is identified, including determining the circumstances giving rise to the non-compliance and, where applicable, initiating disciplinary or criminal processes against responsible officials or other parties. This disclosure provides information on disciplinary or criminal steps taken during the reporting period as a result of irregular expenditure identified by the Department.

Table 1.1-10: Details of disciplinary or criminal steps taken because of irregular expenditure

Description	2025/26
Disciplinary steps taken	**None**
Criminal steps taken	**None**

No disciplinary or criminal steps were taken by the Department during the 2025/26 financial year as a direct result of irregular expenditure reported in the PFMA Compliance Report. Identified irregular expenditure

[4] 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

[5] Amounts of irregular expenditure related to the current year must be disclosed in the annual financial statements.

continues to be subjected to the applicable assessment and determination processes to establish the circumstances surrounding the non-compliance and to determine appropriate remedial action where required.

The Department will continue to strengthen consequence management, internal controls, supply chain management oversight and compliance monitoring to ensure that instances of non-compliance are appropriately addressed. Where investigations establish individual responsibility or financial misconduct, the Department will take the appropriate action in accordance with the PFMA, applicable labour legislation and other relevant legal and governance requirements.

1.2. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure refers to expenditure that was made in vain and would not have been incurred had reasonable care been exercised. During the 2025/26 financial year, the Department continued to monitor and report such expenditure in accordance with the requirements of the PFMA and applicable Treasury prescripts. The disclosures in this section provide a reconciliation of the Department's fruitless and wasteful expenditure balance, the nature and status of expenditure identified during the reporting period, and the treatment of amounts recoverable or written off. The Department remains committed to strengthening financial controls, payment processes and oversight mechanisms to minimise avoidable costs.

During 2025/26, the Department confirmed R526,000 in fruitless and wasteful expenditure, compared with R307,000 in 2024/25. The current-year expenditure relates to interest paid to SARS, Eskom and various municipalities. As no amounts were recovered or written off during the year, the closing balance increased from R6.689 million to R7.215 million. The increase highlights the need for continued attention to the timely settlement of financial obligations and strengthening of expenditure and payment controls.

a) Reconciliation of fruitless and wasteful expenditure

The reconciliation below presents the movement in the Department's fruitless and wasteful expenditure balance between the 2024/25 and 2025/26 financial years. It reflects the opening balance, current-year expenditure confirmed, any adjustments and amounts recovered or written off, culminating in the closing balance at the end of the reporting period.

Table 1.2-1: Reconciliation of fruitless and wasteful expenditure

Description	2025/26	2024/25
	R'000	R'000
Opening balance	6 689	6 382
Adjustment to opening balance	-	-
Opening balance as restated	6 689	6 382
Add: Fruitless and wasteful expenditure confirmed	526	307
Less: Fruitless and wasteful expenditure recoverable[6]	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	**7 215**	**6 689**

The Department's fruitless and wasteful expenditure balance increased from R6.689 million at the beginning of 2025/26 to R7.215 million at year-end, following the confirmation of R526,000 in current-year fruitless and

[6] Transfer to receivables

wasteful expenditure. No adjustment was made to the opening balance, and no amounts were recorded as recoverable or written off during the reporting period. The current-year expenditure relates to interest incurred on outstanding obligations to SARS, Eskom and various municipalities. The Department will continue to strengthen payment planning, cash-flow management and monitoring of outstanding obligations to minimise the occurrence of interest and other avoidable costs.

RECONCILING NOTES

The reconciling notes provide further detail on the timing and composition of fruitless and wasteful expenditure reported during the financial year. The disclosure distinguishes between expenditure relating to prior financial years that was identified during the current year, expenditure incurred during the current financial year, and amounts that remained under assessment.

Table 1.2-2: Reconciling notes on fruitless and wasteful expenditure

Description	2025/26	2024/257
	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	526	307
Total	**526**	**307**

The reconciling notes confirm that the full R526,000 reported in 2025/26 relates to fruitless and wasteful expenditure incurred during the current financial year. No expenditure relating to prior financial years was identified during the reporting period, and no amounts were recorded as remaining under assessment. The current-year amount increased by R219,000 (71.3%) compared with the R307,000 reported in 2024/25. The Department will continue to monitor the underlying causes of such expenditure and strengthen preventative measures to ensure that financial obligations are managed within available resources and settled within the required timeframes.

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

The following disclosure provides information on fruitless and wasteful expenditure that remained subject to assessment, determination or investigation at the end of the reporting period. It enables the Department to demonstrate the status of identified expenditure and the processes being undertaken to establish the circumstances giving rise to such expenditure.

Table 1.2-3: Details of fruitless and wasteful expenditure under assessment, determination and investigation

Description[8]	2025/26	2024/25
	R'000	R'000
Fruitless and wasteful expenditure under assessment	526	307
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	**526**	**307**

[7] Record amounts in the year in which it was incurred

[8] Group similar items

On 31 March 2026, the Department had R526,000 in fruitless and wasteful expenditure under assessment, compared with R307,000 in 2024/25. No amounts were under formal determination or investigation at year-end. The expenditure under assessment relates to interest paid to SARS, Eskom and various municipalities. The Department will continue to assess the circumstances surrounding the expenditure and implement appropriate corrective measures, with particular emphasis on improving payment planning, monitoring outstanding liabilities and strengthening financial management controls.

c) Details of fruitless and wasteful expenditure recoverable

The following disclosure identifies fruitless and wasteful expenditure for which recovery from responsible parties has been determined to be applicable. The disclosure supports transparency regarding the Department's efforts to recover amounts where responsibility and recoverability have been established.

Table 1.2-4: Details of fruitless and wasteful expenditure recoverable

Description	2025/26	2024/25
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	**-**	**-**

No fruitless and wasteful expenditure was classified as recoverable during the 2025/26 financial year, and no recoverable amounts were reported in 2024/25. Accordingly, there were no amounts requiring recovery action at year-end. The Department will continue to assess identified fruitless and wasteful expenditure in accordance with the applicable processes and, where responsibility and recoverability are established, will take appropriate recovery action.

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

This disclosure provides information on fruitless and wasteful expenditure that has been determined to be irrecoverable and subsequently written off in accordance with the applicable financial management requirements.

Table 1.2-5: Details of fruitless and wasteful expenditure written off

Description	2025/26	2024/25
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	**-**	**-**

The Department did not write off any fruitless and wasteful expenditure as irrecoverable during the 2025/26 financial year. Similarly, no amounts were written off in 2024/25. The absence of write-offs indicates that no fruitless and wasteful expenditure had been formally determined for write-off as irrecoverable during the reporting period. Outstanding amounts remain subject to the applicable assessment and management processes.

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

Where fruitless and wasteful expenditure is identified, the Department is required to assess the circumstances giving rise to the expenditure and, where appropriate, take corrective, disciplinary or other consequence-management measures. The disclosure below provides information on disciplinary or criminal actions taken during the reporting period for fruitless and wasteful expenditure.

Table 1.2-6: Details of disciplinary or criminal steps taken

Description	2025/26
Disciplinary steps taken	None
Criminal steps taken	None

No disciplinary or criminal steps were taken by the Department during the 2025/26 financial year as a direct result of fruitless and wasteful expenditure. The R526,000 identified during the year remains subject to the applicable assessment processes to establish the circumstances surrounding the expenditure and determine whether further action is required.

The Department will continue to strengthen preventative controls, payment monitoring, financial planning and consequence-management processes to reduce the recurrence of fruitless and wasteful expenditure. Where the assessment of individual cases establishes responsibility or misconduct, the Department will take appropriate action in accordance with the PFMA, applicable labour legislation and other relevant requirements.

1.3. Unauthorised expenditure

Unauthorised expenditure represents expenditure incurred by the Department that was not authorised in terms of the approved appropriation or was incurred for a purpose other than that authorised by the relevant appropriation. During the 2025/26 financial year, the Department continued to operate under significant fiscal constraints, particularly regarding personnel costs. The Department's unauthorised expenditure position is disclosed below in accordance with the requirements of the PFMA and applicable Treasury prescripts. The disclosures provide a reconciliation of the accumulated unauthorised expenditure balance, together with details of amounts under assessment, determination and investigation.

During 2025/26, the Department confirmed unauthorised expenditure of R271.912 million, compared with R276.144 million in 2024/25. The unauthorised expenditure was primarily attributable to the unfunded wage agreement and budget cuts, which placed additional pressure on the Department's available personnel budget. The Department continues to monitor and assess expenditure and engage through the applicable financial management and governance processes to address underlying funding pressures and prevent the recurrence of unauthorised expenditure.

a) Reconciliation of unauthorised expenditure

The reconciliation below presents the movement in the Department's unauthorised expenditure balance between the 2024/25 and 2025/26 financial years. It reflects the opening balance, the confirmed current-year unauthorised expenditure, any amounts approved or recovered, and the resulting closing balance at the end of the reporting period.

Table 1.3-1: Reconciliation of unauthorised expenditure

Description	2025/26	2024/25
	R'000	R'000
Opening balance	539 854	263 710
Adjustment to opening balance	-	-
Opening balance as restated	539 854	263 710
Add: unauthorised expenditure confirmed	271 912	276 144
Less: unauthorised expenditure approved with funding	-	-

Description	2025/26	2024/25
	R'000	R'000
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable[9]	-	-
Less: unauthorised not recoverable and written off[10]	-	-
Closing balance	**811 766**	**539 854**

The Department's unauthorised expenditure balance increased from R539.854 million at the beginning of 2025/26 to R811.766 million at year-end, following confirmation of an additional R271.912 million in unauthorised expenditure during the reporting period. No amounts were approved with or without funding, recovered, or written off during the year. The current-year unauthorised expenditure was incurred primarily due to the unfunded wage agreement and budget cuts, which placed significant pressure on the Department's personnel expenditure allocation. The increase in the closing balance underscores the need for continued engagement in funding personnel commitments and for strengthened expenditure planning and monitoring to ensure that expenditure remains aligned with available appropriations.

RECONCILING NOTES

The reconciling notes provide further information on the timing of the unauthorised expenditure reflected in the reconciliation. The disclosure distinguishes between amounts under assessment, amounts relating to prior financial years identified during the current reporting period, and unauthorised expenditure incurred during the current financial year. This provides greater clarity on the nature and period to which the reported expenditure relates.

Table 1.3-2: Reconciling notes on unauthorised expenditure

Description	2025/26	2024/2511
	R'000	R'000
Unauthorised expenditure that was under assessment	271 912	276 144
Unauthorised expenditure that relates to the prior year and is identified in the current year	-	-
Unauthorised expenditure for the current year	-	-
Total	**271 912**	**276 144**

The reconciling notes indicate that the R271.912 million reported for 2025/26 was classified as unauthorised expenditure under assessment at year-end. No amounts relating to prior financial years were identified during the current reporting period, and no separate amount was recorded as unauthorised expenditure incurred during the current year in the reconciling note classification. The amount under assessment represents expenditure arising from the Department's personnel-related funding pressures, specifically the unfunded wage agreement and budget reductions.

The Department will continue to assess the unauthorised expenditure in accordance with the applicable PFMA and Treasury requirements and will maintain appropriate financial management and governance processes to address the outstanding balance. Particular attention will be given to strengthening budget planning, monitoring

[9] Transfer to receivables

[10] This amount may only be written off against available savings

[11] Record amounts in the year in which it occurred

compensation pressures, improving expenditure forecasting and ensuring closer alignment between personnel commitments and available appropriations.

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

The following disclosure provides details of unauthorised expenditure that remained subject to assessment, determination or investigation at the end of the reporting period. It enables the Department to report transparently on the status of identified unauthorised expenditure and the processes being undertaken to establish the circumstances giving rise to it and to determine the appropriate treatment.

Table 1.3-3: Details of unauthorised expenditure under assessment, determination and investigation

Description[12]	2025/26	2024/25
	R'000	R'000
Unauthorised expenditure under assessment	271 912	276 144
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	**271 912**	**276 144**

At 31 March 2026, the Department had R271.912 million in unauthorised expenditure under assessment, compared with R276.144 million in 2024/25. This represents a decrease of R4.232 million (1.5%) compared with the previous financial year. No unauthorised expenditure was under formal determination or investigation at year-end.

The expenditure under assessment primarily resulted from personnel-related funding pressures stemming from the unfunded wage agreement and budget cuts. The Department will continue to assess and address the outstanding amount through the applicable financial management and governance processes. Going forward, management will strengthen budget planning, expenditure monitoring, and forecasting of employee compensation, while continuing to engage with the relevant provincial financial authorities regarding funding pressures to improve budget alignment and reduce the risk of further unauthorised expenditure.

1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))[13]

The Department is required, in terms of section 40(3)(b)(i) and (iii) of the Public Finance Management Act (PFMA), to disclose material losses resulting from criminal conduct and other material losses, including amounts that are recoverable or have been written off. These disclosures provide transparency into losses of public resources and the measures taken to address them. For the 2025/26 financial year, the information provided for disclosure does not identify any quantified material losses in the categories presented below. The detailed financial disclosures relating to material losses are contained in the Annual Financial Statements accompanying this Annual Report.

a) Details of material losses through criminal conduct

The table below provides the required disclosure of material losses arising from criminal conduct, including theft and other forms of criminal loss, together with amounts recoverable or written off where applicable.

[12] Group similar items

[13] Information related to material losses must be disclosed in the annual financial statements.

Table 1.4-1: Material losses through criminal conduct

Material losses through criminal conduct	2025/26	2024/25
	R'000	R'000
Theft		
Other material losses		
Less: Recoverable		
Less: Not recoverable and written off		
Total		

No material losses arising from theft or other criminal conduct were reported for disclosure under this category for the 2025/26 financial year. Consequently, there were no amounts recorded as recoverable or written off in respect of material losses through criminal conduct. The Department will continue to maintain appropriate internal controls, asset-management controls and financial oversight mechanisms to safeguard public resources and prevent, detect and appropriately address instances of financial misconduct or criminal conduct.

b) Details of other material losses

The following disclosure provides information on material losses other than those arising directly from criminal conduct. The disclosure is intended to identify significant losses of departmental resources and to provide transparency regarding their nature and financial impact.

Table 1.4-2: Other material losses

Nature of other material losses	2025/26	2024/25
	R'000	R'000
None		
Total		

No other material losses were identified for disclosure in the information provided for the 2025/26 financial year. Accordingly, there were no material losses to report under this category or associated criminal or disciplinary actions arising from such losses. The Department will continue to strengthen preventative controls, risk management, asset management and financial monitoring to minimise the risk of material losses and ensure that any losses identified in future are promptly reported, investigated and appropriately addressed.

c) Other material losses recoverable

The following disclosure identifies material losses for which recovery from responsible parties has been determined to be applicable. The disclosure supports transparency regarding the Department's management of losses and its efforts to recover public resources where appropriate.

Table 1.4-3: Other material losses recoverable

Nature of losses	2025/26	2024/25
	R'000	R'000
None		
Total		

No other material losses were classified as recoverable during the 2025/26 financial year, and no recoverable amounts were reported for 2024/25. Consequently, there were no recovery processes or amounts to disclose under this category. Where material losses are identified in future and recovery is determined to be applicable, the Department will pursue recovery in accordance with the PFMA and applicable Treasury prescripts.

d) Other material losses not recoverable and written off

This disclosure provides information on material losses that have been determined to be irrecoverable and have subsequently been written off in accordance with the applicable financial management and governance requirements.

Table 1.4-4: Other material losses not recoverable and written off

Nature of losses	2025/26	2024/25
	R'000	R'000
None		
Total		

No other material losses were determined to be irrecoverable and written off during the 2025/26 financial year. Similarly, no amounts were reported under this category in 2024/25. The Department will continue to apply the prescribed assessment, investigation and approval processes before any material loss is considered for write-off.

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

The Department is required to monitor and report on the timely settlement of valid supplier invoices in accordance with the applicable financial management requirements. The disclosure below provides an overview of the number and value of valid invoices received during the 2025/26 financial year, including invoices paid within the prescribed 30-day period or agreed period, invoices paid after the prescribed period, and invoices that remained unpaid and undisputed for more than 30 days.

Table 1.4-1: Late and/or non-payment of suppliers

Description	Number of invoices	Consolidated Value
	R'000	R'000
Valid invoices received	18 808	2 376 225
Invoices paid within 30 days or the agreed period	16 752	2 018 366
Invoices paid after 30 days or the agreed period	2 056	357 859
Invoices older than 30 days or the agreed period (*unpaid and without dispute*)	833	102 670
Invoices older than 30 days or the agreed period (*unpaid and in dispute*)	-	-

During the 2025/26 financial year, the Department received 18,808 valid invoices with a combined value of R2.376 billion. Of these, 16,752 invoices valued at R2.018 billion were paid within 30 days or the agreed payment period, while 2,056 invoices valued at R357.859 million were paid after the prescribed period. In addition, 833 invoices valued at R102.670 million remained unpaid and undisputed for more than 30 days or the applicable agreed period. No invoices were reported as both older than 30 days and unpaid while being in dispute.

The payment profile indicates that while the majority of valid invoices were settled within the prescribed period, a significant number and value of invoices still require attention to improve compliance with the 30-day payment requirement. The Department will continue to strengthen invoice monitoring, payment planning, and coordination among the programme, supply chain management, and finance functions to improve the timely processing and settlement of valid supplier invoices.

The Department will also continue to monitor outstanding invoices through its financial management processes and address bottlenecks that may delay payment. Particular attention will be given to invoices approaching or exceeding the prescribed payment period to ensure that valid and undisputed obligations are processed timeously and that the risk of interest and other avoidable costs is minimised.

3. SUPPLY CHAIN MANAGEMENT

Supply Chain Management (SCM) within the NCDoE is an important component of sound financial and operational governance. It provides the framework through which goods and services are procured, contracts are managed, and expenditure is aligned with approved departmental priorities and service-delivery objectives. Effective supply chain management contributes to transparency, accountability, value for money, efficiency and the responsible utilisation of public resources.

During the reporting period, the Department implemented procurement processes to support a range of strategic and operational requirements, including information and communication technology, learner support programmes, curriculum interventions, financial management capacity and the maintenance and hosting of critical departmental systems. The procurement activities reported below demonstrate the Department's continued efforts to secure goods and services required to support teaching and learning, administrative functions and the broader delivery of education services in the Northern Cape.

This section provides information on procurement undertaken through other means, as well as any contract variations or expansions during the reporting period. The information is presented to provide transparency regarding the nature of the procurement, the appointed suppliers, the applicable procurement method, contract references, and the associated financial commitments.

3.1. Procurement by other means

The Department used alternative procurement methods for a number of goods and services when specific operational, programme-related, or time-sensitive circumstances required an alternative approach. These procurements supported both the Department's core administrative functions and its education service-delivery priorities.

The table below provides details of the procurement transactions undertaken through other means during the reporting period. It identifies the relevant project or service, the appointed supplier, the procurement method, the contract reference, and the financial value. The procurement included the acquisition of Microsoft licences for corporate and school use, learner support interventions in Mathematics, live broadcast support for matric learners, financial management and audit assistance, and the development, maintenance and hosting of the NCDoE Learner Online Admission System.

These interventions are directly linked to the Department's operational requirements and strategic objectives. In particular, investments in digital platforms and software support the Department's efforts to strengthen information management and digital service delivery, while learner-support programmes contribute towards improving educational outcomes and providing targeted academic assistance to learners. The use of urgent, limited-bidding and sole-source procurement mechanisms, where applicable, is reflected in the table to provide a clear record of the procurement approach followed.

The table therefore provides a consolidated overview of the Department's procurement by other means and the associated financial commitments for the reporting period.

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Procurement of Microsoft licences for the corporate and schools for 36 months	Altron TM	Limited Bidding	OR-038448	R38 852 494,85
Support for 800 grade 8 and 9 mathematics learners in Frances Baard and John Taolo Gaetsewe District, 2025 school year	Phakama Research and Development	Urgent	OR-037402	R 15 762 360,00
Live broadcast matric support in the John Taolo Gaetsewe and Frances Baard District	Phakama Research and Development	Urgent	OR-037422	46 903 877,20
Support for identified grade 8 and 9 learners in Frances Baard and John Taolo Gaetsewe District, 2025 school year	Phakama Research and Development	Urgent	OR-038373	R 10 646 545,99
Dean Zimu	Financial Management and Audit assistance	Urgent	OR-037886	R 16 518 210,00
Development, maintenance, and hosting of the NCDOE Learner Online Admission System	ITCognify	Sole Source	OR-037358	R 15 149 736,88

3.2. Contract variations and expansions

Contract management is an integral part of Supply Chain Management and requires the Department to monitor existing contractual arrangements to ensure that services continue to meet operational requirements and approved departmental objectives. Where circumstances necessitate changes to an existing contract, such changes must be appropriately considered, authorised and recorded in accordance with the applicable procurement and financial management requirements.

Contract variations or expansions may arise from changes in operational requirements, adjustments to the scope of services, additional requirements identified during implementation, or other circumstances that necessitate an amendment to the original contractual arrangement. Such changes should remain within the applicable legislative, regulatory, and contractual framework and be supported by appropriate justification and approval.

The table below provides for the disclosure of contract variations and expansions during the reporting period. It records the relevant project, supplier, type of contract modification, contract number, original contract value, previous variations or expansions, where applicable, and the value of the current variation or expansion. This information enables the Department to demonstrate transparency in managing contractual commitments and to provide a clear view of changes to the original contractual arrangements.

Where no contract variations or expansions were recorded during the reporting period, the relevant fields in the table should be reflected accordingly to ensure that the section provides a complete record of the Department's contract management activities.

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**
Total						

PART F: FINANCIAL INFORMATION

1. REPORT OF THE AUDITOR-GENERAL

Report of the auditor-general to the Northern Cape Provincial Legislature on vote no. 4: Education

2. REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

1) I have audited the financial statements of Education (the department) set out on pages 236 to 309, which comprise the appropriation statement, statement of financial position as at 31 March 2026, 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 Education as at 31 March 2026 and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) as issued by National Treasury of South Africa and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 2 of 2025 (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 matters below. My opinion is not modified in respect of this matter.
7) I draw attention to note 34 to the financial statements, which indicates that as at 31 March 2026 the department had an unfavourable net current liability position of R703 351 000, taking into account accruals and payables not recognised and employee-related benefits. Furthermore, the bank overdraft amounted to R823 489 000, which indicates that the department may not have sufficient cash flow to pay its debts as and when they become due. These events or conditions, along with the other matters disclosed in note 34 to the financial statements, indicate that a material uncertainty exists that may cast significant doubt on the department's ability to continue as a going concern.

Other matter - Unaudited supplementary schedules

8) The supplementary information 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
9) My opinion is not modified in respect of this matter.

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 as issued by National Treasury of South Africa and the requirements of the PFMA and the 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 236-309, forms part of my auditor's report.

3. REPORT ON THE AUDIT OF THE ANNUAL PERFORMANCE REPORT

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 2026 for auditing. I selected programmes that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page Numbers	Purpose
Public Ordinary School Education	**44 to 66**	**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).**
Early Childhood Development	**58 to 97**	**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).**
Infrastructure Development	**98 to 113**	**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:

4. Public Ordinary School Education

4.1.1. Various indicators

20) I could not determine if the reported achievements were correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

Indicator	Target	Reported achievement
Number of learners with disabilities enrolled in public ordinary schools	1 653	1 619
Number of learners in public ordinary schools benefiting from the Learner Transport programme	27 532	28 838

5. Early Childhood Development

5.1.1. Number of children accessing registered ECD Programmes

21) An achievement of 22 686 children was reported against a target of 23 639 children. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the underachievement on the target was more than reported.

Other matters

22) I draw attention to the matters below.

5.1.2. Achievement of planned targets

23) 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.
24) The tables that follow provide 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 [32 to 106].

5.1.3. Public ordinary school education

Targets achieved: 65% **Budget spent: 104%**		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Number of learners in no-fee public ordinary schools that benefit in line with the National Norms and Standards for School Funding	**197 228**	**196 585**
Number of learners with disabilities enrolled in public ordinary schools	**1 653**	**1 619**
Number of public ordinary schools that offer a previously marginalised official South African Language	**10**	**5**

5.1.4. Early Childhood Development

Targets achieved: 71% **Budget spent: 108%**		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
SOI 503: Number of children accessing registered ECD Programmes	**23 639**	**22 686**

5.1.5. Infrastructure Development

Targets achieved: 60% Budget spent. 100%		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Number of new schools completed	1	0
Number of replacement schools that have been completed	2	1
Number of new Grade R classrooms provided	8	2
Number of additional ordinary classrooms	105	30

5.1.6. Material misstatements

25) I identified preventable 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 Early Childhood Development. Management did not correct all of the misstatements and I reported material findings in this regard.

6. REPORT ON COMPLIANCE WITH LEGISLATION

26) 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.
27) 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.
28) 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.
29) The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

6.1.1. Annual financial statements, performance reports and annual reports

30) The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework, as required by section 40(1)(b) of the PFMA. Material misstatements of expenditure and disclosure items identified by the auditors in the submitted financial statement were corrected and, resulting in the financial statements receiving an unqualified opinion.

6.1.2. Expenditure management

31) Effective and appropriate steps were not taken to prevent unauthorised and irregular

expenditure, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The value, as disclosed in note 22 to the financial statements, is not complete as management was still in the process of quantifying the full extent of the irregular expenditure.

32) Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by section 38(1)(f) of the PFMA and treasury regulation 8.2.3.

6.1.3. Utilisation of conditional grants

33) I was unable to obtain sufficient appropriate audit evidence that the performance of the programmes funded by the (HIV and AIDS- Life skills education grant) was evaluated, as required by section 12(5) of the Division of Revenue Act (Act 2 of 2025).

6.1.4. Procurement and contract management

34) Some of the quotations were accepted from prospective suppliers who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by Treasury Regulation 16A8.4 and Par 7.2 of NTI 03 of 2021/22. Similar non-compliance was also reported in the prior year.

35) Some of the goods and services of a transaction value above R1 000 000 were procured without inviting competitive bids, and for one award, a deviation was approved by the accounting officer, but it was practical to invite competitive bids, as required by Treasury Regulation 16A6.1, paragraph 3.3.1 of NTI 02 of 2021/22. Similar non-compliance was also reported in the prior year. This non-compliance was identified mainly in the procurement processes for Learner Transport Services.

36) 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. This non-compliance was identified in the procurement processes for Learner Transport Services.

37) 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). Similar non-compliance was also reported in the prior year.

38) I was unable to obtain sufficient appropriate audit evidence that the contract participated into was approved by the accounting officer, and that the terms and conditions are the same, in accordance with Treasury Regulation 16A6.6. This limitation was identified in the procurement processes for the Kimberley Construction of new English Medium Secondary School Implementing Agent.

39) The preference point system was not applied in Some of the procurement of goods and services as required by section 2(a) of the PPPFA and Treasury Regulation 16A6.3(b). Similar non-compliance was also reported in the prior year. This non-compliance was identified in the procurement processes for Learner Transport Services

6.1.5. Transfer of funds

40) Appropriate measures were not maintained to ensure that transfers and subsidies to entities were applied for their intended purposes, as required by treasury regulation 8.4.1.

6.1.6. Consequence management

41) 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 completed.

7. OTHER INFORMATION IN THE ANNUAL REPORT

42) 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.
43) 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.
44) 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.
45) 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 me after 31 July 2026.
46) 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.

8. INTERNAL CONTROL DEFICIENCIES

47) 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.
48) The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the opinion and, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
49) The accounting officer did not ensure that adequate review and monitoring controls were implemented over the preparation of the annual financial statements and the underlying financial records. Consequently, deficiencies were identified in the preparation and review of the annual financial statements, requiring audit adjustments and corrections to ensure that the financial statements were fairly presented.
50) Management did not implement effective record management controls to ensure that complete, accurate and appropriate supporting documentation was maintained and readily available to support material transactions, balances and disclosures. Consequently, audit processes were delayed and additional audit procedures were required to obtain sufficient appropriate audit evidence.
51) Management did not implement adequate controls over performance planning, monitoring and reporting to ensure that reported achievements were supported by complete, accurate and

reliable evidence. This resulted in material findings on the annual performance report.

52) Leadership did not exercise adequate oversight responsibility to ensure that effective internal controls were designed and implemented to prevent and detect non-compliance with applicable legislation. Management did not adequately review and monitor compliance with laws and regulations, resulting in recurring material findings on compliance with legislation.

53) The accounting officer did not establish and implement an effective system of consequence management to ensure that instances of unauthorised, irregular and fruitless and wasteful expenditure, as well as other instances of non-compliance, were investigated and that appropriate action was taken against responsible officials. The lack of timely investigations and consequence management contributed to recurring non-compliance and weakened accountability within the department.

54) Management did not effectively implement and monitor corrective action plans to address findings and internal control deficiencies reported in prior years. Consequently, several deficiencies and instances of material non-compliance recurred in the current year.

9. MATERIAL IRREGULARITIES

55) 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.

9.1.1. Material irregularities identified during the audit

Failure to comply with the grant conditions of the National School Nutrition Programme

56) The Northern Cape Department of Education (NCDOE) failed to comply with Section 16(1) of the Division of Revenue Act, No.9 of 2021, No.5 of 2022, No.5 of 2023 and No.24 of 2024 (Dora), as well as the Grant Framework published on 9 July 2021, 1 July 2022, and 30 June 2023 and 14 June 2024 respectively.

57) Section 16(1) of the Dora specifies that, despite any other legislation to the contrary, an allocation referred to in Schedule to 4 to 7 may only be used for the purpose stipulated in the Schedule concerned and in accordance with the applicable framework.

58) In Schedule 5 Part A of Dora, item (e) of the vote on Basic Education (which also indicates the amount of the grant allocated to NCDOE, it is stated that the purpose of the allocation is "to provide nutritious meals to targeted schools"

59) Schedule 5, Part A of the NSNP grant framework specify that the spending must align with national and provincial business plans, and budget allocation must be distributed according to specified weightings for both secondary and primary schools.

60) The department has failed to adhere to the grant conditions of the National School Nutrition Programme (NSNP) health requirements for food premises at the schools, including hygienic preparation, storage, equipment, and provision to learners, as well as providing balanced and healthy meals as intended by the grant. The failures were identified during the 2021-22 to 2024-25 audit cycles.

61) The fact that the department is not ensuring proper oversight on how schools are carrying out their responsibilities as guided by the Dora NSNP grant exposes learners to health risks that might result in sickness and other related defects caused by unhygienic manner in which food is served. The non-compliance is therefore likely to result in substantial harm to the learners in the NSNP due to continued exposure to these serious health risks and hygienic conditions where food is prepared, stored, and handled at the schools, and the short- and long-term impact of not providing the required balanced healthy meals. The non-compliance is expected to continue causing harm to the learners until the health requirements as outlined in the Dora and grant framework are adhered to.

62) The accounting officer was notified of the material irregularity on 27 August 2025 and invited to make a written submission on the actions taken and that will be taken to address the matter. In the response to the notification on 25 September 2025, the accounting officer confirmed that an investigation was conducted to identify the circumstances that led to the material irregularity.

63) Actions taken to address the material irregularity included:

- Putting in place processes where the NSNP unit reports directly to the Chief Director and wherein the district and the province work together in the monitoring of schools.

- Ensuring head office personnel have clear oversight responsibilities, the Chief Director has constant meetings with the entire head office team, and the Chief Director attends inter-district meetings where the agender was altered to allow for district officials to account for what is happening at schools. After being made aware of the potential material irregularity, an inter-district meeting was held from the 28th to 30th of July 2025 where the Chief Director made a presentation about the implications of the material irregularity. Districts then came together to craft a response to and action list which was consolidated into a single document.

- Appointment of a financial official for NSNP who will accept financial reports, visiting schools experiencing problems and training officials and schools.

- Voluntary food handler (VFH) duty lists, cleaning schedules and principles of food safety and hygiene posters were given to schools. School specific menus are also provided to schools as a guide to prepare the correct quantities and food groups, including serving milk and fruits.

- Head office officials accompanied by district monitors visited four of the five districts to address some of the glaring issues identified at schools. An “easy guide to implement NSNP” was developed for schools to follow to the letter. Advocacy and VFH workshops were conducted to discuss the MI. Schools were also warned about the withholding of funds for failure to follow NSNP instructions. Circular 20/2024 was released relating to the withholding of NSNP funds. A letter was also drafted to school principals, management teams, NSNP management teams and school governing bodies (SGBs) about the submission of requires documentation and that the matter may be escalated to full disciplinary action.

- District monitors were retrained based on comments received from the auditors and other concerns including financial oversight.

- Districts were requested to submit a list of schools that need intense scrutiny and schools that defaulted. The head office and district team came together at a local school to monitor the implementation of the NSNP and management of their finances. A number of irregularities were

reported to the district director and the process to suspend the principal was at an advances stage. The intention was to follow up on all defaulting schools and hold principals accountable. Two cases in the John Taole Gaetsewe district were serving at the magistrates court.

- Other steps taken were the release of circular 18/2025 to assist schools to procure locally, circular 09/2024 encouraging schools to have a feeding period and supervision during feeding and a letter was issued on 9 April 2025 encouraging schools to review their menus for the 202/-26 financial year

64) I followed up on these actions during the current audit. The following actions to address the material irregularity were identified:

- The department has implemented a school assessment tool aimed at supporting monitors (field workers) at school level. Assessments are conducted twice annually, during which a facilitator accompanies the monitor to schools to observe and evaluate their performance while engaging with stakeholders. The assessment is based on predetermined criteria and guidance.

- The department developed an annual district plan that covers all schools within the province and spans the period from January to December. The assessment covered areas such as interviews and school information, provision of the main meal, record keeping and management, nutrition education, health and safety, and school food gardens.

- The department prepares quarterly provincial performance overview reports that provide feedback on the implementation of the NSNP. These reports include information on the number of learners receiving daily nutritious meals, school monitoring activities, and monitoring of both main meals and breakfast programmes. The Department of Basic Education also introduced an NSNP breakfast programme, benefiting 373 primary schools within the province, while a further 25 schools received breakfast support from external partners. Although the target was to monitor 504 schools during the quarter, only 388 schools were visited. The shortfall was to be covered in the next quarter.

- There was an improvement noted in Namakwa. The schools were noted to have food gardens to assist with the meals provided to learners in terms of vegetables.

- The department appointed Morar Incorporated to conduct forensic financial investigations at certain schools. The aim of the financial investigation is to hold officials responsible accountable for the mismanagement of school funds.

65) Based on the actions taken I have concluded that the department is taking appropriate action to address the material irregularity. I will follow up on the implementation of the planned actions during my next audit.

9.2. Material irregularities in progress

66) 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

9.2.1. Status of previously reported material irregularities

9.2.1.1. Ineffective use of asset: Batlharo Tlhaping High School Hostel

67) Batlharo Tlhaping High School hostel was certified practically complete on 05 November 2015. The cost of the hostel as at 31 March 2023 was 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. Processes and procedures were not in place at the department for the efficient use of the institution's assets, as required by Treasury Regulation (TR) 10.1.2.

68) The non-compliance has resulted in misuse of Batlharo Tlhaping High School hostel. 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 of the resource is likely as we expect that the misuse will continue and become more serious if there is no intervention.

69) 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 actions being taken to ensure the hostel is operational for the 2025 school year, however when a follow-up was made these actions were not implemented and the hostel was not put in use for the accommodation of learners.

70) I recommended that the accounting officer should take the following actions to address the material irregularity, which should have been implemented by 30 November 2025:

a) Appropriate action should be taken to investigate the non-compliance with TR 10.1.2, to determine the circumstances that led to the non-compliance for the purpose of taking appropriate corrective actions and to determine if any official should be held responsible.

b) Effective and appropriate disciplinary steps should be initiated, without undue delay, against all officials that the investigation found to be responsible, as required by section 38(1)(h) of the PFMA.

c) Appropriate action should be taken to develop and commence with the implementation of an action plan, to address the under-utlisation of the hostel. The plan should include anticipated timeframes and address the following key areas as a minimum:

i. Reasonable steps to prevent further under-utilisation of the hostel, as required by TR 10.1.2;

ii. Enhancing operational and budgeting requirements to prevent further under-utilisation of the hostel; and

iii. Utilisation of the relevant grant funding, subject to grant conditions, to operate the hostel.

71) The accounting officer was required to provide a progress report on 30 September 2025. On 29 September 2025 the accounting officer submitted a progress report dated 10 July 2025 and

substantiating documentation on the implementation of the recommendations. I duly assessed the progress report and provided feedback on 10 October 2025 to the accounting officer on the shortcomings that had to be addressed in the final response that was due on 30 November 2025.

72) The accounting officer failed to submit a final written response and substantiating documentation by 30 November 2025 on the implementation of recommendations despite follow-ups. Considering the failure of the accounting officer to submit a final response on the implementation of recommendations, I concluded that the accounting officer has failed to implement the recommendations and to address the material irregularity appropriately.

73) On 11 February 2026, the accounting officer submitted a final written response dated 26 January 2026 and substantiating documentation on the implementation of the recommendations. I assessed the written response and substantiating documentation provided and concluded that appropriate actions were not taken to address the material irregularity.

74) I notified the accounting officer on 3 June 2026 of the following remedial actions to address the material irregularity, which should be implemented by 3 September 2026:

a) Appropriate action must be taken to investigate the non-compliance with TR 10.1.2, to determine the circumstances that led to the non-compliance for the purpose of taking appropriate corrective action and to determine if any official should be held responsible.

b) Effective and appropriate disciplinary steps must be initiated, without undue delay, against all officials that the investigation found to be responsible, as required by section 38(1)(h) of the PFMA.

c) Appropriate action must be taken to develop and commence with the implementation of an action plan, to address the under-utilisation of the hostel. The plan must include anticipated timeframes and address the following key areas as a minimum:

i. Reasonable steps to prevent further under-utilisation of the hostel, as required by Treasury Regulation 10.1.2;

ii. Enhancing operational and budgeting requirements to prevent further under-utilisation of the hostel; and

iii. Utilisation of the relevant grant funding, subject to grant conditions, to operate the hostel.

75) The accounting officer was required to provide a progress report on 3 July 2026. On 2 July 2026 the accounting officer submitted a progress report and substantiating documentation on the implementation of the remedial action. I duly assessed the progress report and provided feedback on 9 July 2026 to the accounting officer on the shortcomings that have to be addressed in the final response that is due on 3 September 2026.

10. Ineffective use of asset Lesedi High School Hostel

76) Lesedi High School hostel was certified practically complete on 24 November 2019. The cost of the hostel as at 31 March 2023 was 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. Processes and procedures were not in place at the department for the efficient use of the institution’s assets, as required by TR 10.1.2.

77) The non-compliance has resulted in misuse of Lesedi School hostel. 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 of the resource is likely as we expect that the misuse will continue and become more serious if there is no intervention.

78) 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 actions to be taken to ensure the hostel is operational for the 2025 school year, however when a follow-up was made these action was not implemented and the hostel was not put in use for the accommodation of learners.

79) I recommended that the accounting officer should take the following actions to address the material irregularity, which should have been implemented by 30 November 2025:

a) Appropriate action should be taken to investigate the non-compliance with TR 10.1.2, to determine the circumstances that led to the non-compliance for the purpose of taking appropriate corrective actions and to determine if any official should be held responsible.

b) Effective and appropriate disciplinary steps should be initiated, without undue delay, against all officials that the investigation found to be responsible, as required by section 38(1)(h) of the PFMA.

c) Appropriate action should be taken to develop and commence with the implementation of an action plan, to address the under-utlisation of the hostel. The plan should include anticipated timeframes and address the following key areas as a minimum:

i) Reasonable steps to prevent further under-utilisation of the hostel, as required by TR 10.1.2.

ii) Enhancing operational and budgeting requirements to prevent further under-utilisation of the hostel; and

iii) Utilisation of the relevant grant funding, subject to grant conditions, to operate the hostel.

80) The accounting officer was required to provide a progress report on 30 September 2025. On 29 September 2025 the accounting officer submitted a progress report dated 10 July 2025 and substantiating documentation on the implementation of the recommendations. I duly assessed the progress report and provided feedback on 10 October 2025 to the accounting officer on the shortcomings that had to be addressed in the final response that was due on 30 November 2025.

81) The accounting officer failed to submit a final written response and substantiating documentation by 30 November 2025 on the implementation of recommendations despite follow-ups. Considering the failure of the accounting officer to submit a final response on the implementation of recommendations, I concluded that the accounting officer has failed to implement the recommendations and to address the material irregularity appropriately.

82) On 11 February 2026, the accounting officer submitted a final written response dated 26 January 2026 and substantiating documentation on the implementation of the recommendations. I assessed the written response and substantiating documentation provided and concluded that appropriate actions were not taken to address the material irregularity.

83) I notified the accounting officer on 3 June 2026 of the following remedial actions to address the material irregularity, which should be implemented by 3 September 2026:

a) Appropriate action must be taken to investigate the non-compliance with TR 10.1.2, to determine the circumstances that led to the non-compliance for the purpose of taking appropriate corrective action and to determine if any official should be held responsible.
b) Effective and appropriate disciplinary steps must be initiated, without undue delay, against all officials that the investigation found to be responsible, as required by section 38(1)(h) of the PFMA.
c) Appropriate action must be taken to develop and commence with the implementation of an action plan, to address the under-utilisation of the hostel. The plan must include anticipated timeframes and address the following key areas as a minimum:
    i) Reasonable steps to prevent further under-utilisation of the hostel, as required by Treasury Regulation 10.1.2;
    ii) Enhancing operational and budgeting requirements to prevent further under-utilisation of the hostel; and
    iii) Utilisation of the relevant grant funding, subject to grant conditions, to operate the hostel.

84) The accounting officer was required to provide a progress report on 3 July 2026. On 2 July 2026 the accounting officer submitted a progress report and substantiating documentation on the implementation of the remedial action. I duly assessed the progress report and provided feedback on 9 July 2026 to the accounting officer on the shortcomings that have to be addressed in the final response that is due on 3 September 2026.

10.1.1. Site identification requirements not followed in terms of regulation 7(1) and 7(2) of the South African school act.

85) The New Wrenchville Kalahari Secondary School project initially commenced on site identified next to Kalahari Lodge. The site was later deemed not appropriate due to various reasons and the project was moved to a new site that was identified. The department incurred expenses for work performed at the old-site which had to be re-performed at the new site as the work performed at the old site was site-specific. The department therefore made payments for work performed without receiving the benefit due to relocation of the site resulting from inadequate planning and coordination. This non-compliance with site identification requirements, as stipulated in regulations 7(1) and 7(2) of the South African Schools Act is likely to result in a material financial loss.
86) The accounting officer was notified of the suspected material irregularity on 27 October 2022 and was invited to make a written submission on the actions taken and that will be taken to address the matter.
87) 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 material irregularity except for putting measures in place to prevent a reoccurrence of a similar situation. I requested additional information and substantiating documentation which was provided on 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.
88) I concluded in May 2025 after assessing the responses and substantiating documentation provided on the material irregularity that the accounting officer is not taking 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.
89) I referred the material irregularity to the Special Investigating Unit (SIU) on 8 September 2025 for

investigation as provided for in section 5(1A) of the PAA. The SIU acknowledged the referral on the same day and a motivation was submitted to the Department of Justice on 30 September 2025 to motivate for a presidential proclamation to investigate the matter further. The decision is awaited.

10.1.2. Failure to maintain effective and efficient systems of risk management and internal control to ensure safe and reliable learner transport

90) The National Learner Transport Policy, developed by the Department of Transport in collaboration with the Department of Education, ensures safe, equitable, and subsidised transport for learners (Grade R–12) living more than 5 km from the nearest suitable school. It aligns with national frameworks such as the National Land Transport Act and the South African Schools Act.

91) The National Learner Transport Policy developed by the Department of Transport in collaboration with the Department of Education is guided by the White Paper on National Transport Policy (1996), the National Land Transport Act, Act 05 of 2009, the National Land Transport Strategic Framework, the National Development Plan (NDP) and other legislations such as the National Road Traffic Act, Act 93 of 1996, South African Schools Act and the Child Act.

92) In the Northern Cape, the learner transport function was transferred from the Department of Transport to the Department of Education in April 2018. The provincial policy, adopted in December 2018, together with standard operating procedures and contracts entered with transport operators prioritises rural, farm, and special school learners and mandates strict eligibility, safety, and operational standards.

93) Furthermore, section 38(1)(a)(i) states that the accounting officer for a department, trading entity or constitutional institution must ensure that that department, trading entity or constitutional institution has and maintains effective, efficient and transparent systems of financial and risk management and internal control.

94) The accounting officer did not implement efficient and effective controls to ensure safe and reliable learner transport was provided to the learners in line with the above-mentioned prescripts, which includes the service level agreements (SLAs) with the service providers. The verification of the condition of the learner transport vehicles conducted highlighted that the vehicles (buses and taxis) being utilised were not of the desired standard and roadworthiness as set out in the contracts with the service providers which results in unsafe and unreliable learner transport being provided to the learners daily that poses a risk of accidents.

95) I identified that the department was not monitoring the performance of service providers and the condition of the learner transport utilized by service providers to ensure that the buses and taxis were safe. There was no consequence management against the service providers for nonadherence to the contract stipulations to ensure the safety of the learners utilising the learner transport daily although penalties have been stipulated in the contracts.

96) The failure to comply with Section 38(1)(a)(i) of the PFMA and the terms outlined in the Service Level Agreements (SLAs) has led to learners arriving late at school and being transported in overcrowded and unsafe buses and taxis. There is no record of any penalties being imposed on operators despite the poor condition of vehicles, such as broken windows, and delays in learner drop-offs. As a result, the

objectives of the National Learner Transport Policy and SLAs which are meant to ensure safe, dependable, and coordinated transport for learners are not being met.

97) The deficiencies and non-compliances lead to or are likely to lead to substantial harm to the general public, who are the learners in this case. There is substantial harm because of the serious adverse consequences to the health, safety and livelihood of the learners. The safety of the learners is at risk due to overloading and the poor condition of the vehicles, which makes them susceptible to breakdowns and accidents. These learner transport issues also have a negative impact on the livelihood of the learners as learners sometimes arrive late to school or are not able to attend school at all if there is a breakdown in one of the vehicles. The health of the learners is also negatively impacted as viruses and diseases can easily spread when the vehicles are overloaded and the broken windows expose the learners to more viruses. The manner in which learners are transported is not in line with the already approved conditions for the leaner transport policy.

98) The accounting officer was notified of the material irregularity on 18 July 2025 and invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer provided a response on 1 September 2025 and the following steps were taken to address the matter:

- A new process of finalising new contracts specifications with stronger compliance terms was underway. The department was working with Treasury on a benchmarking exercise to review learner transport models in other provinces being Limpopo and Western Cape. The department had visited Limpopo in the month of August to get more assistance in the benchmarking process and the visit to Western Cape was scheduled in September.
- The department had taken steps against non-compliant transporters including imposing penalties against multiple transporters who failed to provide transport services as stipulated in the contract. Other actions noted included a notification for a roadworthiness test which was sent to one of the transporters dated 02 July 2025 where it was identified that the roadworthiness certificate and license disk had expired. The department also suspended the services of one transporter from 26 May to 30 June 2025 as it was noted that the transporter was given a warning to address the necessary repairs identified on their bus.

99) A follow-up was made during the current audit and the following actions were noted:

- A report was inspected addressed to the head of department, dated 15 May 2026. The report indicated that the department had developed a draft learner transport policy. The policy addresses matters such as location of the scholar transport function, standard remuneration model, qualification distance, maximum transport distance and socio-economic impact assessment.
- It was resolved that provinces should, going forward, include road safety monitoring reports in their submissions to the national departments. Furthermore, the chairperson informed the meeting that the president had instructed the Special Investigating Unit (SIU) to investigate certain testing stations to curb the issuance of fraudulent roadworthy certificates.
- Deficiencies identified through the audit process was incorporated into the Internal Audit Implementation Plan, together with corrective action plans and implementation dates.
- New appointment letters were noted to include matters such as maintaining complete learner transport records and files, regularly updating learner transport documentation, conducting

daily monitoring of learner transport arrival and departure times, performing daily visual inspections of vehicles to assess roadworthiness and maintaining records of learners transported.

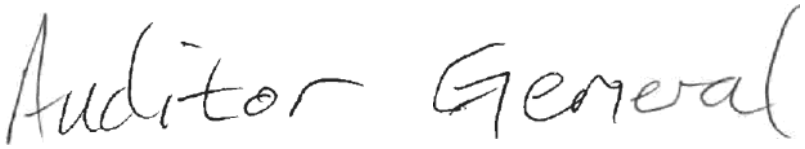
- It was further noted that school visits were conducted for learner transport monitoring purposes and improvements were noted in the Namakwa district.

100) Based on the actions taken I have concluded that the department is taking appropriate action to address the material irregularity. I will follow up on the implementation of the planned actions during my next audit.

11. OTHER REPORTS

101) 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 financial statements or my findings on the reported performance information or compliance with legislation.

102) 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



Kimberley 31July 2026

12. 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

13. Auditor general's responsibility for the audit

13.1.1. 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.

13.1.2. 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 the 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.

13.1.3. 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.

13.1.4. 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); 16A6.3(c); 16A 6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 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 Regulations, 2004	Regulation 17; 25(7A); 25(9)(a); 25(10)
Division of Revenue Act 2 of 2025	**Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i);** 16(3)(a)(ii)(bb)
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. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
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 Regulation, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
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)

ANNUAL FINANCIAL STATEMENTS OF THE NORTHERN CAPE DEPARTMENT OF EDUCATION

For the year ended 31 March 2026

DEPARTMENT OF EDUCATION

VOTE 4

APPROPRIATION STATEMENT

for the year ended 31 March 2026

Appropriation per programme

	2025/26							2024/25	
	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
Programme									
1. ADMINISTRATION	790 709	-	(31 039)	759 670	753 664	6 006	99.2%	769 514	763 397
2. PUBLIC ORDINARY SCHOOL EDUCATION	6 504 387	-	78 292	6 582 679	6 824 933	(242 254)	103.7%	6 135 259	6 391 751
3. INDEPENDENT SCHOOL SUBSIDY	12 128	-	-	12 128	13 853	(1 725)	114.2%	10 717	9 581
4. PUBLIC SPECIAL SCHOOL EDUCATION	211 365	-	(960)	210 405	210 234	171	99.9%	196 852	202 935
5. EARLY CHILDHOOD DEVELOPMENT	287 137	-	(12 293)	274 844	298 126	(23 282)	108.5%	218 219	231 788
6. INFRASTRUCTURE DEVELOPMENT	746 990	-	-	746 990	746 754	236	100.0%	716 303	716 303
7. EXAMINATION AND EDUCATION RELATED SERVICES	425 995	-	(34 000)	391 995	396 555	(4 560)	101.2%	155 680	155 603
TOTAL	**8 978 711**	**-**	**-**	**8 978 711**	**9 244 119**	**(265 408)**	**103.0%**	**8 202 544**	**8 471 358**

	2025/26	2024/25

	Final Budget	Actual Expenditure			Final Budget	Actual Expenditure
	R'000	R'000			R'000	R'000
TOTAL (brought forward)	**8 978 711**	**9 244 119**			8 202 544	8 471 358
Reconciliation with statement of financial performance						
ADD						
Departmental receipts	3 518				4 058	
Actual amounts per statement of financial performance (Total revenue)	**8 982 229**				**8 206 602**	
ADD						
Aid assistance						-
Prior year unauthorised expenditure approved without funding						-
Actual amounts per statement of financial performance (Total expenditure)		**9 244 119**				**8 471 358**

DEPARTMENT OF EDUCATION

VOTE 4

APPROPRIATION STATEMENT

for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							2024/25	
	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
Economic classification									
Current payments	**7 570 204**	**(95 051)**	**-**	**7 475 153**	**7 685 106**	**(209 953)**	**102.8%**	**6 970 122**	**7 259 368**
Compensation of employees	6 556 219	-	-	6 556 219	6 782 119	(225 900)	103.4%	6 122 511	6 401 327
Goods and services	1 013 985	(95 523)	(55)	918 407	902 460	15 947	98.3%	847 304	857 734
Interest and rent on land	-	472	55	527	527	-	100.0%	307	307
Transfers and subsidies	**825 748**	**-**	**-**	**825 748**	**888 421**	**(62 673)**	**107.6%**	**631 324**	**630 793**
Provinces and municipalities	-	-	79	79	79	-	100.0%	35	35
Departmental agencies and accounts	5 000	-	-	5 000	5 000	-	100.0%	-	-
Non-profit institutions	780 748	(12 751)	(4 538)	763 459	812 058	(48 599)	106.4%	558 577	557 441
Households	40 000	12 751	4 459	57 210	71 284	(14 074)	124.6%	72 712	73 317
Payments for capital assets	**582 759**	**95 051**	**-**	**677 810**	**670 592**	**7 218**	**98.9%**	**601 098**	**581 197**
Buildings and other fixed structures	512 477	106 157	-	618 634	617 199	1 435	99.8%	556 812	543 750
Machinery and equipment	54 282	(25 182)	-	29 100	23 317	5 783	80.1%	20 856	14 017
Intangible assets	16 000	14 076	-	30 076	30 076	-	100.0%	23 430	23 430
Payments for financial assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**8 978 711**	**-**	**-**	**8 978 711**	**9 244 119**	**(265 408)**	**103.0%**	**8 202 544**	**8 471 358**

DEPARTMENT OF EDUCATION

VOTE 4

APPROPRIATION STATEMENT

for the year ended 31 March 2026

Programme 1: ADMINISTRATION									
	2025/26							2024/25	
	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
Sub programme									
1. OFFICE OF THE MEC	17 021	1 015	-	18 036	18 036	-	100.0%	24 414	24 414
2. CORPORATE SERVICES	428 883	(2 709)	7 482	433 656	427 650	6 006	98.6%	388 255	382 138
3. EDUCATION MANAGEMENT	290 882	(14 146)	(14 147)	262 589	262 589	-	100.0%	317 712	317 712
4. HUMAN RESOURCE DEVELOPMENT	34 084	-	(11 427)	22 657	22 657	-	100.0%	27 144	27 144
5. EDUCATION MANAGEMENT INFORMATION SYSTEMS	19 839	15 840	(12 947)	22 732	22 732	-	100.0%	11 989	11 989
Total for sub programmes	**790 709**	**-**	**(31 039)**	**759 670**	**753 664**	**6 006**	**99.2%**	**769 514**	**763 397**
Economic classification									
Current payments	**738 004**	**-**	**(32 114)**	**705 890**	**705 890**	**-**	**100.0%**	**711 286**	**711 286**
Compensation of employees	548 049	-	12 618	560 667	560 667	-	100.0%	536 575	536 575
Goods and services	189 955	(455)	(44 732)	144 768	144 768	-	100.0%	174 678	174 678
Interest and rent on land	-	455	-	455	455	-	100.0%	33	33
Transfers and subsidies	**6 000**	**-**	**3 669**	**9 669**	**9 669**	**-**	**100.0%**	**14 866**	**14 866**
Provinces and municipalities	-	-	79	79	79	-	100.0%	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	6 000	-	3 590	9 590	9 590	-	100.0%	14 866	14 866

DEPARTMENT OF EDUCATION

VOTE 4

APPROPRIATION STATEMENT

for the year ended 31 March 2026

Programme 1: ADMINISTRATION									
	2025/26							2024/25	
	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 capital assets	**46 705**	**-**	**(2 594)**	**44 111**	**38 105**	**6 006**	**86.4%**	**43 362**	**37 245**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	30 705	(14 076)	(2 594)	14 035	8 029	6 006	57.2%	19 932	13 815
Intangible assets	16 000	14 076	-	30 076	30 076	-	100.0%	23 430	23 430
Payments for financial assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	-	-
Total	**790 709**	**-**	**(31 039)**	**759 670**	**753 664**	**6 006**	**99.2%**	**769 514**	**763 397**

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION									
	2025/26							2024/25	
	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
Sub programme									
1. PUBLIC PRIMARY LEVEL	3 904 504	-	8 591	3 913 095	4 043 780	(130 685)	103.3%	3 494 352	3 750 847
2. PUBLIC SECONDARY LEVEL	2 236 900	608	64 089	2 301 597	2 406 901	(105 304)	104.6%	2 291 588	2 291 588
3. HUMAN RESOURCE DEVELOPMENT	32 316	-	1 642	33 958	40 315	(6 357)	118.7%	32 299	32 299
4. SCHOOL SPORT, CULTURE AND MEDIA SERVICES	27 114	(608)	3 970	30 476	30 476	-	100.0%	28 085	28 082
5. NATIONAL SCHOOL NUTRITION PROGRAMME	274 106	-	-	274 106	274 106	-	100.0%	260 461	260 461
6. MATHS, SCIENCE AND TECHNOLOGY GRANT	29 447	-	-	29 447	29 355	92	99.7%	28 474	28 474
Total for sub programmes	**6 504 387**	**-**	**78 292**	**6 582 679**	**6 824 933**	**(242 254)**	**103.7%**	**6 135 259**	**6 391 751**
Economic classification									
Current payments	**5 856 375**	**-**	**75 346**	**5 931 721**	**6 146 344**	**(214 623)**	**103.6%**	**5 638 802**	**5 895 297**
Compensation of employees	5 537 005	-	24 763	5 561 768	5 771 433	(209 665)	103.8%	5 201 001	5 457 496
Goods and services	319 370	(17)	50 528	369 881	374 839	(4 958)	101.3%	437 606	437 606
Interest and rent on land	-	17	55	72	72	-	100.0%	195	195
Transfers and subsidies	**647 389**	**-**	**1 037**	**648 426**	**676 067**	**(27 641)**	**104.3%**	**494 713**	**494 713**
Provinces and municipalities	-	-	-	-	-	-	-	35	35
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION

	2025/26							2024/25	
	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	619 389	(12 499)	-	606 890	621 103	(14 213)	102.3%	443 931	443 931
Households	28 000	12 499	1 037	41 536	54 964	(13 428)	132.3%	50 747	50 747
Payments for capital assets	**623**	**-**	**1 909**	**2 532**	**2 522**	**10**	**99.6%**	**1 744**	**1 741**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	623	-	1 909	2 532	2 522	10	99.6%	1 744	1 741
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**6 504 387**	**-**	**78 292**	**6 582 679**	**6 824 933**	**(242 254)**	**103.7%**	**6 135 259**	**6 391 751**

Programme 3: INDEPENDENT SCHOOL SUBSIDY									
	2025/26							2024/25	
	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
Sub programme									
1. INDEPENDENT PRIMARY LEVEL	3 672	(1 087)	-	2 585	2 585	-	100.0%	2 895	1 759
2. INDEPENDENT SECONDARY LEVEL	8 456	1 087	-	9 543	11 268	(1 725)	118.1%	7 822	7 822
Total for sub programmes	**12 128**	**-**	**-**	**12 128**	**13 853**	**(1 725)**	**114.2%**	**10 717**	**9 581**
Economic classification									
Current payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**12 128**	**-**	**-**	**12 128**	**13 853**	**(1 725)**	**114.2%**	**10 717**	**9 581**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	12 128	-	-	12 128	13 853	(1 725)	114.2%	10 717	9 581
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**12 128**	**-**	**-**	**12 128**	**13 853**	**(1 725)**	**114.2%**	**10 717**	**9 581**

DEPARTMENT OF EDUCATION

VOTE 4

APPROPRIATION STATEMENT

for the year ended 31 March 2026

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION

	2025/26							2024/25	
	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
Sub programme									
1. SPECIAL SCHOOLS	193 228	-	(460)	192 768	192 768	-	100.0%	180 017	186 100
2. SCHOOL SPORT, CULTURE AND MEDIA SERVICES	500	-	(500)	-	-	-	-	49	49
3. LEARNERS FOR PROFOUND DISABILITIES	17 637	-	-	17 637	17 466	171	99.0%	16 786	16 786
Total for sub programmes	**211 365**	**-**	**(960)**	**210 405**	**210 234**	**171**	**99.9%**	**196 852**	**202 935**
Economic classification									
Current payments	**192 138**	**-**	**2 041**	**194 179**	**189 921**	**4 258**	**97.8%**	**176 944**	**183 003**
Compensation of employees	182 624	-	4 369	186 993	185 059	1 934	99.0%	170 397	176 480
Goods and services	9 514	-	(2 328)	7 186	4 862	2 324	67.7%	6 468	6 444
Interest and rent on land	-	-	-	-	-	-	-	79	79
Transfers and subsidies	**19 017**	**-**	**(3 001)**	**16 016**	**19 769**	**(3 753)**	**123.4%**	**19 282**	**19 802**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	13 017	-	(2 722)	10 295	13 402	(3 107)	130.2%	12 812	12 812
Households	6 000	-	(279)	5 721	6 367	(646)	111.3%	6 470	6 990
Payments for capital assets	**210**	**-**	**-**	**210**	**544**	**(334)**	**259.0%**	**626**	**130**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	210	-	-	210	544	(334)	259.0%	626	130
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	**-**	**-**
Total	**211 365**	**-**	**(960)**	**210 405**	**210 234**	**171**	**99.9%**	**196 852**	**202 935**

Programme 5: EARLY CHILDHOOD DEVELOPMENT									
	2025/26							2024/25	
	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
Sub programme									
1. GRADE R IN PUBLIC SCHOOLS	153 590	12	-	153 602	176 205	(22 603)	114.7%	131 628	145 197
2. GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	4 936	738	-	5 674	5 674	-	100.0%	4 772	4 772
3. PRE-GRADE R TRAINING	227	(227)	-	-	-	-	-	63	63
4. PRE GRADE R IN COMMUNITY SITES - SOCIAL	52 917	(523)	(12 293)	40 101	40 780	(679)	101.7%	52 959	52 959
5. EARLY CHILDHOOD DEVELOPMENT GRANT	75 467	-	-	75 467	75 467	-	100.0%	28 797	28 797
Total for sub programmes	**287 137**	**-**	**(12 293)**	**274 844**	**298 126**	**(23 282)**	**108.5%**	**218 219**	**231 788**
Economic classification									
Current payments	**154 338**	**-**	**(3 807)**	**150 531**	**173 813**	**(23 282)**	**115.5%**	**128 701**	**142 304**
Compensation of employees	140 325	-	(284)	140 041	163 323	(23 282)	116.6%	121 777	135 380
Goods and services	14 013	-	(3 523)	10 490	10 490	-	100.0%	6 924	6 924
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**126 214**	**-**	**(8 943)**	**117 271**	**117 271**	**-**	**100.0%**	**86 162**	**86 162**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	126 214	(252)	(8 943)	117 019	117 019	-	100.0%	86 087	86 087
Households	-	252	-	252	252	-	100.0%	75	75
Payments for capital assets	**6 585**	**-**	**457**	**7 042**	**7 042**	**-**	**100.0%**	**3 356**	**3 322**
Buildings and other fixed structures	6 585	(1 932)	-	4 653	4 653	-	100.0%	2 169	2 169
Machinery and equipment	-	1 932	457	2 389	2 389	-	100.0%	1 187	1 153
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	**287 137**	**-**	**(12 293)**	**274 844**	**298 126**	**(23 282)**	**108.5%**	**218 219**	**231 788**

APPROPRIATION STATEMENT

for the year ended 31 March 2026

Programme 6: INFRASTRUCTURE DEVELOPMENT									
	2025/26							**2024/25**	
	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**
Sub programme									
1. ADMINISTRATION	60 718	90 612	-	151 330	152 584	(1 254)	100.8%	70 129	94 590
2. ORDINARY SCHOOLS	660 520	(88 178)	-	572 342	572 287	55	100.0%	622 616	617 592
3. SPECIAL SCHOOLS	20 314	693	-	21 007	21 007	-	100.0%	10 520	2 169
4. EARLY CHILDHOOD DEVELOPMENT	5 438	(3 127)	-	2 311	876	1 435	37.9%	13 038	1 952
Total for sub programmes	**746 990**	**-**	**-**	**746 990**	**746 754**	**236**	**100.0%**	**716 303**	**716 303**
Economic classification									
Current payments	**219 154**	**(95 051)**	**-**	**124 103**	**125 302**	**(1 199)**	**101.0%**	**164 986**	**177 963**
Compensation of employees	30 832	-	-	30 832	32 086	(1 254)	104.1%	28 000	30 635
Goods and services	188 322	(95 051)	-	93 271	93 216	55	99.9%	136 986	147 328
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**85**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	85
Payments for capital assets	**527 836**	**95 051**	**-**	**622 887**	**621 452**	**1 435**	**99.8%**	**551 317**	**538 255**
Buildings and other fixed structures	505 892	108 089	-	613 981	612 546	1 435	99.8%	554 643	541 581
Machinery and equipment	21 944	(13 038)	-	8 906	8 906	-	100.0%	(3 326)	(3 326)
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	**-**	**-**
Total	**746 990**	**-**	**-**	**746 990**	**746 754**	**236**	**100.0%**	**716 303**	**716 303**

APPROPRIATION STATEMENT

for the year ended 31 March 2026

Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES									
	2025/26							**2024/25**	
	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**
Sub programme									
1. PAYMENT SETA	5 000	-	-	5 000	5 000	-	100.0%	-	-
2. PROFESSIONAL SERVICES	26 228	(650)	(435)	25 143	25 143	-	100.0%	25 525	25 525
3. SPECIAL PROJECTS	277 543	(15 995)	(33 785)	227 763	232 323	(4 560)	102.0%	16 216	16 216
4. EXTERNAL EXAMINATIONS	106 182	16 645	220	123 047	123 047	-	100.0%	101 800	101 723
5. HIV AND AIDS (LIFE SKILLS EDUCATION) GRANT	7 770	-	-	7 770	7 770	-	100.0%	7 435	7 435
6. SOCIAL SECTOR EXPANDED PUBLIC WORKS PROGRAMME INCENTIVE GRANT FOR PROVINCES	-	-	-	-	-	-	-	2 461	2 461
7. EXPANDED PUBLIC WORKS PROGRAMME INCENTIVE GRANT FOR PROVINCES	3 272	-	-	3 272	3 272	-	100.0%	2 243	2 243
Total for sub programmes	**425 995**	**-**	**(34 000)**	**391 995**	**396 555**	**(4 560)**	**101.2%**	**155 680**	**155 603**
Economic classification									
Current payments	**410 195**	**-**	**(41 466)**	**368 729**	**343 836**	**24 893**	**93.2%**	**149 403**	**149 515**
Compensation of employees	117 384	-	(41 466)	75 918	69 551	6 367	91.6%	64 761	64 761
Goods and services	292 811	-	-	292 811	274 285	18 526	93.7%	84 642	84 754
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**15 000**	**-**	**7 238**	**22 238**	**51 792**	**(29 554)**	**232.9%**	**5 584**	**5 584**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	5 000	-	-	5 000	5 000	-	100.0%	-	-
Non-profit institutions	10 000	-	7 127	17 127	46 681	(29 554)	272.6%	5 030	5 030
Households	-	-	111	111	111	-	100.0%	554	554
Payments for capital assets	**800**	**-**	**228**	**1 028**	**927**	**101**	**90.2%**	**693**	**504**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	800	-	228	1 028	927	101	90.2%	693	504
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	**-**	**-**
Total	**425 995**	**-**	**(34 000)**	**391 995**	**396 555**	**(4 560)**	**101.2%**	**155 680**	**155 603**

NOTES TO THE APPROPRIATION STATEMENT

for the year ended 31 March 2026

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

Programme	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
PUBLIC ORDINARY SCHOOL EDUCATION	6 582 679	6 824 933	(242 254)	(3.7%)
INDEPENDENT SCHOOL SUBSIDY	12 128	13 853	(1 725)	(14.2%)
EARLY CHILDHOOD DEVELOPMENT	274 844	298 126	(23 282)	(8.5%)
Total	**6 869 651**	**7 136 912**	**(267 261)**	

1. The programme overspent mainly due to Compensation of Employees as COLA have not been funded. Due to the cashflow situation in the department the programme has also been effected by over expenditure on Transfers and Subsidies.
2. The Department paid unpaid allocations of Independent schools of the 2024/25 financial year in the current year.
3. The programme mainly overspent as a result of expenditure on Compensation of Employees. The department converted qualifying ECD practitioners to post level 1 educators.

NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2026

4.2 Per economic classification

Economic classification	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Current payments				
Compensation of employees	6 556 219	6 782 119	(225 900)	(3.4%)
Goods and services	918 407	902 460	15 947	1.7%
Interest and rent on land	527	527	-	0.0%
Transfers and subsidies				
Provinces and municipalities	79	79	-	0.0%
Departmental agencies and accounts	5 000	5 000	-	0.0%
Higher education institutions	-	-	-	
Public corporations and private enterprises	-	-	-	
Foreign governments and international organisations	-	-	-	
Non-profit institutions	763 459	812 058	(48 599)	(6.4%)
Households	57 210	71 284	(14 074)	(24.6%)
Payments for capital assets				
Buildings and other fixed structures	618 634	617 199	1 435	0.2%
Machinery and equipment	29 100	23 317	5 783	19.9%
Heritage assets	-	-	-	
Specialised military assets	-	-	-	
Biological assets	-	-	-	
Land and subsoil assets	-	-	-	
Intangible assets	30 076	30 076	-	0.0%
Payments for financial assets	-	-	-	
Total	**8 978 711**	**9 244 119**	**(265 408)**	

The main items contributing to over expenditure in the department is Compensation of Employees as a result of the insufficient funding relating to the payment of COLA. Transfers and Subsidies also had significant over expenditure due to the payment is school allocations of the previous financial year. The department realised a saving on payment for capital assets as a result of the non available cash flow to pay for fleet services.

NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2026

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 GRANT	274 106	274 106	-	0.0%
MATHS, SCIENCE AND TECHNOLOGY GRANT	29 447	29 355	92	0.3%
LEARNERS FOR PROFOUND DISABILITIES GRANT	17 637	17 466	171	1.0%
EARLY CHILDHOOD DEVELOPMENT GRANT	75 467	75 467	-	0.0%
EDUCATION INFRASTRUCTURE GRANT	746 990	746 754	236	0.0%
HIV AND AIDS (LIFE SKILLS EDUCATION) GRANT	7 770	7 770	-	0.0%
SOCIAL SECTOR EPWP INCENTIVE GRANT FOR PROVINCES	3 272	3 272	-	0.0%
Total	**1 154 689**	**1 154 190**	**499**	

The only Grant that recorded a saving of 1 % is the LSPID Grant. This a result of the non appointment of personnel.

	Note	2025/26 R'000	2024/25 R'000
REVENUE			
Annual appropriation	1	8 978 711	8 202 544
Departmental revenue	2	3 518	4 058
TOTAL REVENUE		**8 982 229**	**8 206 602**
EXPENDITURE			

STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 March 2026

Current expenditure			
Compensation of employees	*3*	6 782 118	6 401 325
Goods and services	*4*	902 460	857 731
Interest and rent on land	*5*	527	307
Total current expenditure		**7 685 105**	**7 259 363**
Transfers and subsidies			
Transfers and subsidies	*6*	888 423	630 795
Total transfers and subsidies		**888 423**	**630 795**
Expenditure for capital assets			
Tangible assets	*7*	640 515	557 771
Intangible assets	*7*	30 076	23 429
Total expenditure for capital assets		**670 591**	**581 200**
Payments for financial assets		-	-
TOTAL EXPENDITURE		**9 244 119**	**8 471 358**
SURPLUS/(DEFICIT) FOR THE YEAR		**(261 890)**	**(264 756)**
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds		(265 408)	(268 814)
Annual appropriation		(265 907)	(268 814)
Conditional grants		499	-
Departmental revenue and NRF receipts	*12*	3 518	4 058

STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 March 2026

SURPLUS/(DEFICIT) FOR THE YEAR	**(261 890)**	**(264 756)**

	Note	2025/26 R'000	2024/25 R'000
ASSETS			
Current assets		**64 569**	**58 540**
Cash and cash equivalents	8	5	5
Prepayments and advances	9	2 007	1 557
Receivables	10	62 557	56 978
Non-current assets		**204**	**234**
Receivables	10	204	234
TOTAL ASSETS		**64 773**	**58 774**
LIABILITIES			
Current liabilities		**875 433**	**597 502**
Voted funds to be surrendered to the Revenue Fund	11	26 754	27 580
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	12	1 091	1 112
Bank overdraft	13	823 489	556 148
Payables	14	24 099	12 662
TOTAL LIABILITIES		**875 433**	**597 502**
NET ASSETS		**(810 660)**	**(538 728)**

	Note	2025/26 R'000	2024/25 R'000
Represented by:			
Recoverable revenue		1 106	1 126
Unauthorised expenditure		(811 766)	(539 854)
TOTAL		**(810 660)**	**(538 728)**

	Note	2025/26 R'000	2024/25 R'000
Recoverable revenue			
Opening balance		1 126	964
Transfers:		**(20)**	**162**
Debts revised		(20)	162
Closing balance		**1 106**	**1 126**
Unauthorised expenditure			

STATEMENT OF CHANGES IN NET ASSETS

for the year ended 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
Opening balance		(539 854)	(263 710)
Unauthorised expenditure - current year		(271 912)	(276 144)
Relating to overspending of the vote or main division within the vote		(271 912)	(276 144)
Closing Balance		**(811 766)**	**(539 854)**
TOTAL		**(810 660)**	**(538 728)**

	Note	2025/26 R'000	2024/25 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		**8 990 636**	**8 214 654**
Annual appropriation funds received	1.1	8 978 711	8 202 544
Departmental revenue received	2	11 925	12 110
Net (increase)/decrease in net working capital		5 408	(3 902)
(Surrendered to) / Received from the Revenue Fund	11,12	(19 276)	(13 734)
Current payments		(7 684 578)	(7 259 056)
Interest paid	5	(527)	(307)
Transfers and subsidies paid		(888 423)	(630 795)
Net cash flow available from operating activities	15	**403 240**	**306 860**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	7	(670 591)	(581 200)
(Increase)/decrease in non-current receivables	10	30	(143)
Net cash flow available from investing activities		**(670 561)**	**(581 343)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		(20)	162
Net cash flows from financing activities		**(20)**	**162**
Net increase/(decrease) in cash and cash equivalents		(267 341)	(274 321)
Cash and cash equivalents at beginning of period		(556 143)	(281 822)
Cash and cash equivalents at end of period	16	**(823 484)**	**(556 143)**

15. 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.

1.	**Basis of preparation** The financial statements have been prepared in accordance with the Modified Cash Standard.
2.	**Going concern** The financial statements have been prepared on a going concern basis.
3.	**Presentation currency** Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department
4.	**Rounding** Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5.	**Foreign currency translation** 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.
6.	**Comparative information**
6.1	**Prior period comparative information** 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.
6.2	**Current year comparison with budget**

	A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the Appropriation Statement.
7.	**Revenue**
7.1	**Appropriated funds** Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation, which are direct charges against the Revenue Fund authorised in terms of enabling legislation). Appropriated funds are recognised as revenue 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 those adjustments become effective. Appropriated funds are measured at the amounts receivable. 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.
7.2	**Departmental revenue** Departmental revenue is recognised in the Statement of Financial Performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Departmental revenue is measured at the cash amount received. In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the Statement of Financial Position.
7.3	**Accrued departmental revenue** Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when: • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents. Write-offs are made according to the department's debt write-off policy.
8.	**Expenditure**

8.1	**Compensation of employees**
8.1.1	**Salaries and wages** Salaries and wages are recognised in the Statement of Financial Performance on the date of payment.
8.1.2	**Social contributions** Social contributions made by the department in respect of current employees are recognised in the Statement of Financial Performance on the date of payment. 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.
8.2	**Other expenditure** 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. 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.
8.3	**Accruals and payables not recognised** Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.
8.4	**Leases**
8.4.1	**Operating leases** 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. The operating lease commitments are recorded in the notes to the financial statements.
8.4.2	**Finance leases** 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. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. At commencement of the finance lease term, finance lease assets acquired are recorded and measured at: • the fair value of the leased asset; or if lower,

	• the present value of the minimum lease payments. Finance lease assets acquired prior to 1 April 2024, are recorded and measured at the present value of the minimum lease payments.
9.	**Aid assistance**
9.1	**Aid assistance received** 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. CARA Funds are recognised when receivable and measured at the amounts receivable. Aid assistance not spent for the intended purpose and any unspent funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the Statement of Financial Position.
9.2	**Aid assistance paid** 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.
10.	**Cash and cash equivalents** Cash and cash equivalents are stated at cost in the Statement of Financial Position. Bank overdrafts are shown separately on the Face of the Statement of Financial Position as a current liability. 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.
11.	**Prepayments and advances** Prepayments and advances are recognised in the Statement of Financial Position when the department receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost. 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.
12.	**Loans and receivables** 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.

13.	**Investments** Investments are recognised in the Statement of Financial Position at cost.
14.	**Financial assets**
14.1	**Financial assets (not covered elsewhere)** 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. 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.
14.2	**Impairment of financial assets** 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.
15.	**Payables** Payables recognised in the Statement of Financial Position are recognised at cost.
16.	**Capital assets**
16.1	**Immovable capital assets** Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost, or fair value [or R1000 for specific assets per MCS 11.72A] 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. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.
16.2	**Movable capital assets** 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.

	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. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.
16.3	**Intangible capital assets** 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. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. 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. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.
16.4	**Project costs: Work-in-progress** Expenditure of a capital nature is initially recognised in the Statement of Financial Performance at cost when paid. 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. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.
17.	**Provisions and contingents**
17.1	**Provisions** Provisions are recorded in the notes to the financial statements when a present legal or constructive obligation exists as a result of past events, 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.
17.2	**Contingent liabilities** 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.
17.3	**Contingent assets** 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.
17.4	**Capital commitments** Capital commitments are recorded at cost in the notes to the financial statements.
18.	**Unauthorised expenditure** Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the Statement of Changes in Net Assets until such time as the expenditure is either: • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the Statement of Financial Performance; or • transferred to receivables for recovery. Unauthorised expenditure recorded in the notes to the financial statements comprise of • unauthorised expenditure that was under assessment in the previous financial year; • unauthorised expenditure relating to previous financial year and identified in the current year; and • Unauthorised expenditure incurred in the current year.
19.	**Fruitless and wasteful expenditure** 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.

	Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of: • fruitless and wasteful expenditure that was under assessment in the previous financial year; • fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and • fruitless and wasteful expenditure incurred in the current year.
20.	**Irregular expenditure** 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. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of: • irregular expenditure that was under assessment in the previous financial year; • irregular expenditure relating to previous financial year and identified in the current year; and • irregular expenditure incurred in the current year.
21.	**Changes in accounting policies, estimates and errors** Changes in accounting policies are applied in accordance with MCS requirements. Changes in accounting estimates are applied prospectively in accordance with MCS requirements. 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.
22.	**Events after the reporting date** 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.
23.	**Principal-Agent arrangements** The department is party to a principal-agent arrangement for infrastructure projects. In terms of the arrangement the department is the principal and is responsible for payment to parties acting as the agent. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.

24.	**Departures from the MCS requirements** 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.
25.	**Capitalisation reserve** 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.
26.	**Recoverable revenue** 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.
27.	**Related party transactions** 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. The full compensation of key management personnel is recorded in the notes to the financial statements.
28.	**Inventories** At the date of acquisition, inventories are recognised at cost in the Statement of Financial Performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. 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. The cost of inventories is assigned by using the weighted average cost basis.
29.	**Public-Private Partnerships** 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. 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.
30.	**Employee benefits** The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note. Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date. The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
31.	**Transfer of functions** 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. 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.
32.	**Mergers** 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. 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.

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:

	2025/26			2024/25		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropria-tion Received	Funds not requested / not received
Programmes	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
ADMINISTRATION	759 670	759 670	-	769 514	769 514	-
PUBLIC ORDINARY SCHOOL EDUCATION	6 582 679	6 582 679	-	6 135 259	6 135 259	-

	2025/26			2024/25		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropria-tion Received	Funds not requested / not received
Programmes	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
INDEPENDENT SCHOOL SUBSIDY	12 128	12 128	-	10 717	10 717	-
PUBLIC SPECIAL SCHOOL EDUCATION	210 405	210 405	-	196 852	196 852	-
EARLY CHILDHOOD DEVELOPMENT	274 844	274 844	-	218 219	218 219	-
INFRASTRUCTURE DEVELOPMENT	746 990	746 990	-	716 303	716 303	-
EXAMINATION AND EDUCATION RELATED SERVICES	391 995	391 995	-	155 680	155 680	-
Total	**8 978 711**	**8 978 711**	**-**	**8 202 544**	**8 202 544**	**-**

1.2. Conditional grants

	Note	2025/26 R'000	2024/25 R'000
Total grants received	*31*	1 154 689	1 062 960

2. Departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Sales of goods and services other than capital assets	*2.1*	7 800	7 363
Fines, penalties and forfeits	*2.2*	28	272
Transactions in financial assets and liabilities	*2.3*	4 097	4 475
Total revenue collected		**11 925**	**12 110**
Less: Own revenue included in appropriation	*12*	(8 407)	(8 052)
Total		**3 518**	**4 058**

2.1. Sales of goods and services other than capital assets

	Note	2025/26 R'000	2024/25 R'000
Sales of goods and services produced by the department		7 800	7 363
Sales by market establishment		322	361
Administrative fees		7 478	7 002
Other sales		-	-
Sales of scrap, waste and other used current goods		-	-
Total	2	**7 800**	**7 363**

2.2. Fines, penalties and forfeits

	Note	2025/26 R'000	2024/25 R'000
Fines		28	272
Penalties		-	-
Total	2	**28**	**272**

2.3. Transactions in financial assets and liabilities

	Note	2025/26 R'000	2024/25 R'000
Loans and advances		-	-
Receivables		-	-
Other receipts including Recoverable Revenue		4 097	4 475
Total	2	**4 097**	**4 475**

3. Compensation of employees

3.1. Analysis of balance

	Note	2025/26 R'000	2024/25 R'000
Basic salary		4 908 147	4 636 295
Performance award		5 325	5 274
Service based		6 396	6 850
Compensative/circumstantial		103 780	93 799
Periodic payments		-	-
Other non-pensionable allowances		774 981	745 857
Total		**5 798 629**	**5 488 075**

3.2. Social contributions

Employer contributions	Note	2025/26 R'000	2024/25 R'000
Pension		612 226	576 831
Medical		365 558	331 452
UIF		1 246	1 063
Bargaining council		568	522
Official unions and associations		1 452	1 388
Insurance		2 439	1 994
Total		**983 489**	**913 250**
Total compensation of employees		**6 782 118**	**6 401 325**
Average number of employees		**13 517**	**13 190**

4. Goods and services

	Note	2025/26 R'000	2024/25 R'000
Administrative fees		3 476	3 997
Advertising		517	907
Minor assets	*4.1*	91	325
Bursaries (employees)		8 238	4 667
Catering		26 407	21 763
Communication		1 607	767
Computer services	*4.2*	10 343	4 486
Consultants: Business and advisory services		6 089	26 193
Legal services		6 584	4 723
Contractors		9 079	6 296
Agency and support / outsourced services		110 476	52 264
Audit cost - external	*4.3*	18 450	11 447
Fleet services		13 391	7 958
Inventories	*4.4*	171 238	200 810
Consumables	*4.5*	25 233	12 957
Operating leases		29 322	18 002
Property payments	*4.6*	109 958	147 157
Rental and hiring		1 986	2 854
Transport provided as part of the departmental activities		239 116	225 122

Travel and subsistence	*4.7*	67 843	67 579
Venues and facilities		5 123	6 334
Training and development		1 848	2 697
Other operating expenditure	*4.8*	36 045	28 426
Total		**902 460**	**857 731**

4.1. Minor assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		**91**	**325**
Buildings and other fixed structures		-	-
Machinery and equipment		91	325
Intangible capital assets		**-**	**-**
Software		-	-
		-	**-**
Total	*4*	**91**	**325**

4.2. Computer services

	Note	2025/26 R'000	2024/25 R'000
SITA computer services		10 343	3 301
External computer service providers		-	1 185
Total	*4*	**10 343**	**4 486**

4.3. Audit cost - external

	Note	2025/26 R'000	2024/25 R'000
Regularity audits		18 450	11 447
Performance audits		-	-
Total	*4*	**18 450**	**11 447**

4.4. Inventories

	Note	2025/26 R'000	2024/25 R'000
Learning, teaching and support material		26 280	4 243
Other supplies	*4.4.1*	144 958	196 567
Total	*4*	**171 238**	**200 810**

4.4.1. Other supplies

	Note	2025/26 R'000	2024/25 R'000
Ammunition and security supplies		-	-
Assets for distribution		144 958	196 029
Machinery and equipment		68 200	17 620
School furniture		5 879	15 902
Sports and recreation		-	-
Library material		-	-
Other assets for distribution		70 879	162 507
Other		-	538
Total	*4.4*	**144 958**	**196 567**

4.5. Consumables

	Note	2025/26 R'000	2024/25 R'000
Consumable supplies		18 153	6 069
Uniform and clothing		1 034	1 548
Household supplies		7 234	2 683
Building material and supplies		519	415
IT consumables		190	59
Other consumables		9 176	1 364
Stationery, printing and office supplies		7 080	6 888
Total	*4*	**25 233**	**12 957**

4.6. Property payments

	Note	2025/26 R'000	2024/25 R'000
Municipal services		16 409	35 602
Property maintenance and repairs		38 386	71 247
Other		55 163	40 308
Total	*4*	**109 958**	**147 157**

4.7. Travel and subsistence

	Note	2025/26 R'000	2024/25 R'000
Local		67 641	67 488
Foreign		202	91
Total	*4*	**67 843**	**67 579**

4.8. Other operating expenditure

	Note	2025/26 R'000	2024/25 R'000
Professional bodies, membership and subscription fees		561	1 884
Resettlement costs		2 495	1 481
Other		32 989	25 061
Total	*4*	**36 045**	**28 426**

5. Interest and rent on land

	Note	2025/26 R'000	2024/25 R'000
Interest paid		527	307
Rent on land		-	-
Total		**527**	**307**

6. Transfers and subsidies

	Note	2025/26 R'000	2024/25 R'000
Provinces and municipalities	*32*	79	35
Departmental agencies and accounts	*Annex 1B*	5 000	-
Non-profit institutions	*Annex 1C*	812 060	557 442
Households	*Annex 1D*	71 284	73 318
Total		**888 423**	**630 795**

7. Expenditure for capital assets

	Note	2025/26 R'000	2024/25 R'000

Tangible capital assets	**640 515**	**557 771**
Buildings and other fixed structures	617 199	486 078
Heritage assets	-	-
Machinery and equipment	23 316	71 693
Specialised military assets	-	-
Land and subsoil assets	-	-
Biological assets	-	-
Intangible capital assets	**30 076**	**23 429**
Software	30 076	23 429
Mastheads and publishing titles	-	-
Patents, licences, copyright, brand names and trademarks	-	-
Recipes, formulae, prototypes, designs, models	-	-
Services and operating rights	-	-
Total	**670 591**	**581 200**

7.1. Analysis of funds utilised to acquire capital assets - Current year

	2025/26		
	Voted funds	Aid assistance	Total
Name of entity	**R'000**	**R'000**	**R'000**
Tangible capital assets	**640 515**	**-**	**640 515**
Buildings and other fixed structures	617 199	-	**617 199**
Machinery and equipment	23 316	-	**23 316**
Intangible capital assets	**30 076**	**-**	**30 076**
Software	30 076	-	**30 076**
Total	**670 591**	**-**	**670 591**

7.2. Analysis of funds utilised to acquire capital assets - Prior year

	2024/25		
	Voted funds	Aid assistance	Total
Name of entity	**R'000**	**R'000**	**R'000**
Tangible capital assets	**557 771**	**-**	**557 771**
Buildings and other fixed structures	486 078	-	**486 078**
Machinery and equipment	71 693	-	**71 693**
Intangible capital assets	**23 429**	**-**	**23 429**
Software	23 429	-	**23 429**
Total	**581 200**	**-**	**581 200**

7.3. Finance lease expenditure included in Expenditure for capital assets

	Note	2025/26 R'000	2024/25 R'000
Buildings and other fixed structures		-	-
Machinery and equipment		8 595	12 617
Total		**8 595**	**12 617**

8. Cash and cash equivalents

	Note	2025/26 R'000	2024/25 R'000
Cash on hand		5	5
Total		**5**	**5**

9. Prepayments and advances

	Note	2025/26 R'000	2024/25 R'000
Travel and subsistence		2 007	1 557
Total		**2 007**	**1 557**

Analysis of Total Prepayments and advances

Current Prepayments and advances		2 007	1 557
Non current Prepayments and advances		-	-
Total		**2 007**	**1 557**

10. Receivables

		2025/26			2024/25		
		Current	Non-current	Total	Current	Non-current	Total
	Note	R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	10.1	2 664	-	2 664	3 149	-	3 149
Recoverable expenditure	10.2	57 380	-	57 380	51 314	-	51 314
Other receivables	10.3	2 513	204	2 717	2 515	234	2 749
Total		**62 557**	**204**	**62 761**	**56 978**	**234**	**57 212**

10.1. Claims recoverable

	Note	2025/26 R'000	2024/25 R'000
National departments		302	236
Provincial departments		2 362	2 913
Total	10	**2 664**	**3 149**

10.2. Recoverable expenditure

	Note	2025/26 R'000	2024/25 R'000
Sal disallowance acc		51 762	47 102
Sal tax debt		4 596	4 209
Disallowance		864	-
Sal Housing		-	3
Sal Medical Aid		158	-
Total	10	**57 380**	**51 314**

10.3. Other receivables

	Note	2025/26 R'000	2024/25 R'000
Debt Account		2 717	2 749
Total	10	**2 717**	**2 749**

10.4. Impairment of receivables

	Note	2025/26 R'000	2024/25 R'000
Estimate of impairment of receivables		41 027	30 199
Total		**41 027**	**30 199**

11. Voted funds to be surrendered to the Revenue Fund / (Voted funds receivable)

	Note	2025/26 R'000	2024/25 R'000
Opening balance		27 580	20 330
Transferred from Statement of Financial Performance (as restated)		(265 408)	(268 814)
Add: Unauthorised expenditure for the current year		271 912	276 144
Voted funds not requested/not received	*1.1*	-	-
Received / (Paid) during the year		(7 330)	(80)
Closing balance		**26 754**	**27 580**

11.1. Reconciliation on unspent conditional grants

	Note	2025/26 R'000	2024/25 R'000
Opening balance		-	-
Total conditional grants received	*1.2*	1 154 689	1 062 960
Total conditional grants spent		(1 154 190)	(1 062 960)
Unspent conditional grants to be surrendered		499	-
Less: Paid to the Provincial Revenue Fund by Provincial department		-	
Approved for rollover			
Not approved for rollover			
Closing balance		**499**	**-**

12. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund

	Note	2025/26 R'000	2024/25 R'000
Opening balance		1 112	2 656
Transferred from Statement of Financial Performance (as restated)		3 518	4 058
Own revenue included in appropriation		8 407	8 052
Transfer from aid assistance	*4*	-	-
Transferred to voted funds to defray excess expenditure *(Parliament/Legislatures)*	*17.1*	-	-
Paid during the year		(11 946)	(13 654)
Closing balance		**1 091**	**1 112**

13. Bank overdraft

	Note	2025/26 R'000	2024/25 R'000
Consolidated Paymaster General account		823 489	556 148
Total		**823 489**	**556 148**

14. Payables - current

	Note	2025/26 R'000	2024/25 R'000
Advances received	*14.1*	2 191	2 165
Clearing accounts	*14.2*	21 908	10 497
Total		**24 099**	**12 662**

14.1. Advances received

	Note	2025/26 R'000	2024/25 R'000
Other institutions		2 191	2 165
Total	*14*	**2 191**	**2 165**

14.2. Clearing accounts

Description	Note	2025/26 R'000	2024/25 R'000
Salary ACB Recall		9 846	8 152
Salary Income Tax		7 876	5
Salary Garnishee Order		217	173
Salary UIF		2	-
Salary GEHS		940	2 012
Salary Bargaining Council and Official Unions		108	-
Salary Pension Fund		2 919	67
Salary Medical Aid		-	88
Total	*14*	**21 908**	**10 497**

15. Net cash flow available from operating activities

	Note	2025/26 R'000	2024/25 R'000
Net surplus/(deficit) as per Statement of Financial Performance		(261 890)	(264 756)
Add back non-cash/cash movements not deemed operating activities		665 130	571 616
(Increase)/decrease in receivables		(5 579)	(4 641)
(Increase)/decrease in prepayments and advances		(450)	(156)
Increase/(decrease) in payables - current		11 437	895
Expenditure on capital assets		670 591	581 200
Surrenders to / Received from the Revenue Fund		(19 276)	(13 734)
Own revenue included in appropriation		8 407	8 052
Net cash flow generated by operating activities		**403 240**	**306 860**

16. Reconciliation of cash and cash equivalents for cash flow purposes

	Note	2025/26 R'000	2024/25 R'000
Consolidated Paymaster General account		(823 489)	(556 148)
Cash on hand		5	5
Total		**(823 484)**	**(556 143)**

17. Contingent liabilities and contingent assets

17.1. Contingent liabilities

Liable to	Nature	Note	2025/26 R'000	2024/25 R'000
Housing loan guarantees	Employees	*Annex 2A*	178	178
Claims against the department		*Annex 2B*	88 202	68 992
Intergovernmental contingent liabilities		*Annex 4*	313	1 078
Total			**88 693**	**70 248**

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.

17.2. Contingent assets

Nature of contingent asset	Note	2025/26 R'000	2024/25 R'000
Employee benefit leave credit		463	331
Dainah & Joyce		1 226	1 226
Xesi		34	34
Total		**1 723**	**1 591**

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 the court or settled.

18. Capital commitments

	Note	2025/26 R'000	2024/25 R'000
Buildings and other fixed structures		747 910	1 065 154
Machinery and equipment		1 988	391
Total		**749 898**	**1 065 545**

19. Accruals and payables not recognised

19.1. Accruals

		2025/26			2024/25
		30 Days	30+ Days	Total	Total
Listed by economic classification	Note	R'000	R'000	R'000	R'000
Goods and services		33 917	94 204	128 121	**102 123**
Interest and rent on land		-	-	-	**-**
Transfers and subsidies		-	-	-	**-**
Capital assets		200	1 925	2 125	**10 739**
Other		6	-	6	**441**
Total		**34 123**	**96 129**	**130 252**	**113 303**

	Note	2025/26 R'000	2024/25 R'000
Intergovernmental accruals *(included above)*	*Annex 4*	2 547	-

19.2. Payables not recognised

		2025/26			2024/25
		30 Days	30+ Days	Total	Total
Listed by economic classification	Note	R'000	R'000	R'000	R'000
Goods and services		16 726	135 104	151 830	**208 053**
Interest and rent on land		-	-	-	**-**
Transfers and subsidies		-	880	880	**205 608**
Capital assets		37 624	5 424	43 048	**40 796**
Other		-	1 048	1 048	**2 108**
Total		**54 350**	**142 456**	**196 806**	**456 565**

	Note	2025/26 R'000	2024/25 R'000
Intergovernmental payables not recognised *(included above)*	*Annex 4*	35 999	-

20. Employee benefits

	Note	2025/26 R'000	2024/25 R'000
Leave entitlement		34 539	33 685
Service bonus		202 096	190 503
Capped leave		158 174	170 107
Other		84 145	16 412
Total		**478 954**	**410 707**

At this stage the department is not able to reliably measure the long-term portion of the long service awards.

21. Lease commitments

21.1. Operating leases

	2025/26				
	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	-	-	6 055	21 428	**27 483**
Later than 1 year and not later than 5 years	-	-	4 684	-	**4 684**
Later than 5 years	-	-	-	-	**-**
Total lease commitments	**-**	**-**	**10 739**	**21 428**	**32 167**

	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	-	-	-	-	**-**
Total lease commitments	**-**	**-**	**15 409**	**13 924**	**29 333**

Agreements included in this note relates to the building lease of the Namakwa District Office

21.2. Finance leases **

	2025/26				
	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	-	-	-	15 107	**15 107**
Later than 1 year and not later than 5 years	-	-	-	17 161	**17 161**
Later than 5 years	-	-	-	-	**-**
Total lease commitments	**-**	**-**	**-**	**32 268**	**32 268**

	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	-	-	-	57 456	**57 456**
Later than 1 year and not later than 5 years	-	-	-	26 303	**26 303**
Later than 5 years	-	-	-	-	**-**
Total lease commitments	**-**	**-**	**-**	**83 759**	**83 759**

Material leases amounts included in this note relates to fleet service trading account managed by the Northern Cape Fleet Trading Entity

22. Unauthorised, Irregular and Fruitless and wasteful expenditure

	Note	2025/26	2024/25
		R'000	R'000
Unauthorised expenditure - current year		271 912	276 144
Irregular expenditure - current year		598 398	637 109
Fruitless and wasteful expenditure - current year		526	307
Total		**870 836**	**913 560**

Further instances of irregular expenditure that might have resulted from non-compliance with SCM processes are underassessment to determine the full extent of the amount.

The irregular expenditure for the prior period was adjusted by R2,323 million as a result of an error that was identified.

23. 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.

24. Key management personnel

	2025/26 R'000	2024/25 R'000
Political office bearers	2 306	2 453
Officials:		
Level 15 to 16	3 733	3 966
Level 14 (incl CFO if at a lower level)	10 746	10 955
Family members of key management personnel	6 605	3 730
Total	**23 390**	**21 104**

25. Provisions

	Note	2025/26 R'000	2024/25 R'000
1. Willem Links obo Michael Links		-	16 575
2. Winston Mokhuane		2 500	2 294
Total		**2 500**	**18 869**

25.1. Reconciliation of movement in provisions - Current year

	2025/26		
	Willem Links obo Michael Links	Winston Mokhuane	Total provisions
	R'000	R'000	R'000
Opening balance	16 575	2 294	18 869
Increase in provision	-	206	206
Settlement of provision	-	-	-
Unused amount reversed	-	-	-

Reimbursement expected from third party	-	-	-
Change in provision due to change in estimation of inputs	(16 575)	-	(16 575)
Closing balance	**-**	**2 500**	**2 500**

1. The Department offered the plaintiff a full and final settlement, which was declined. Department in addition amended its plea and disagrees with the increase in quantum as a result the matter is classified as a contingent liability until parties agree to reasonable settlement.

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

	2024/25		
	Willem Links obo Michael Links	**Winston Mokhuane**	**Total provisions**
	R'000	**R'000**	**R'000**
Opening balance	-	-	-
Increase in provision	16 575	2 294	18 869
Settlement of provision	-	-	-
Unused amount reversed	-	-	-
Reimbursement expected from third party	-	-	-
Change in provision due to change in estimation of inputs	-	-	-
Closing balance	**16 575**	**2 294**	**18 869**

26. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26				
	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	**492 859**		**13 874**	**(3 375)**	**503 358**
Transport assets	18 324		2 313	-	**20 637**
Computer equipment	48 101		4 524	(1 131)	**51 494**
Furniture and office equipment	22 603		64	(413)	**22 254**
Other machinery and equipment	403 831		6 973	(1 831)	**408 973**
FINANCE LEASE ASSETS	**37 320**		**3 523**	**(8 341)**	**32 502**
Finance lease assets	37 320		3 523	(8 341)	**32 502**
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**530 179**	**-**	**17 397**	**(11 716)**	**535 860**

Movable Tangible Capital Assets under investigation

	Note	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:			
Machinery and equipment		200	2 591
Total		**200**	**2 591**

The assets under investigation include those where there is uncertainty on the existence of the assets as they are not allocated to custodians.

26.1. MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	**437 070**	**38**	**57 903**	**(2 152)**	**492 859**
Transport assets	18 123		201	-	**18 324**
Computer equipment	44 933		3 168	-	**48 101**
Furniture and office equipment	22 003		600	-	**22 603**
Other machinery and equipment	352 011	38	53 934	(2 152)	**403 831**
FINANCE LEASE ASSETS	**31 851**	**2 073**	**5 285**	**(1 889)**	**37 320**
Finance lease assets	31 851	2 073	5 285	(1 889)	**37 320**
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**468 921**	**2 111**	**63 188**	**(4 041)**	**530 179**

26.1.1. Prior period error

Nature of prior period error	Note	2024/25 R'000
Relating to 2024/25 *[affecting the opening balance]*		
Finance lease - photocopiers		184
Finance Assets (Fleet) disposed in incorrect FY		1 889
Mobile device assets		38
Total prior period errors		**2 111**

26.2. Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26						
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	23 507	-	-	**23 507**
Value adjustments							**-**
Additions	-	-	-	94	-	-	**94**
Disposals	-	-	-	(1 463)	-	-	**(1 463)**
Total Minor assets	**-**	**-**	**-**	**22 138**	**-**	**-**	**22 138**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	-	-	-	**-**
Number of minor assets at cost	-	-	-	12 788	-	-	**12 788**
Total number of minor assets	**-**	**-**	**-**	**12 788**	**-**	**-**	**12 788**

Minor capital assets under investigation

	Note	Number	Value R'000
Included in the above total of the minor capital assets per the asset register that are under investigation:			
Machinery and equipment		409	632

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25						
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	23 430	-	-	**23 430**
Prior period error	-	-	-	-	-	-	**-**
Additions	-	-	-	286	-	-	**286**
Disposals	-	-	-	(209)	-	-	**(209)**
Total Minor assets	**-**	**-**	**-**	**23 507**	**-**	**-**	**23 507**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	-	-	-	**-**
Number of minor assets at cost	-	-	-	13 990	-	-	**13 990**
Total number of minor assets	**-**	**-**	**-**	**13 990**	**-**	**-**	**13 990**

27. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	120 502	30 074	-	**150 576**
TOTAL INTANGIBLE CAPITAL ASSETS	**120 502**	**30 074**	**-**	**150 576**

Intangible Capital Assets under investigation

	Note	Number	Value R'000

Included in the above total of the intangible capital assets per the asset register that are under investigation:		
Software	3	60

27.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	97 071	-	23 431	-	**120 502**
TOTAL INTANGIBLE CAPITAL ASSETS	**97 071**	**-**	**23 431**	**-**	**120 502**

28. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	2 919 527	168 066	-	**3 087 593**
Dwellings	-	-	-	**-**
Non-residential buildings	2 919 527	168 066	-	**3 087 593**
Other fixed structures	-			
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	**2 919 527**	**168 066**	**-**	**3 087 593**

28.1. MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	2 663 322	19 392	268 673	(31 860)	**2 919 527**
Dwellings	-		-	-	**-**
Non-residential buildings	2 663 322	19 392	268 673	(31 860)	**2 919 527**
Other fixed structures	-		-	-	**-**

TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	**2 663 322**	**19 392**	**268 673**	**(31 860)**	**2 919 527**

28.1.1. Prior period error

Nature of prior period error	*Note*	**2024/25 R'000**
Relating to 2024/25 *[affecting the opening balance]*		
Project incorrectly disclosed as WIP in the prior year		213
Project incorrectly disclosed as current expenditure in prior years		19 179
Total prior period errors		**19 392**

28.2. Immovable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2026

		2025/26			
	Note Annex 6	**Opening balance 1 April 2025**	**Current Year WIP**	**Ready for use (Assets to the AR) / Contracts terminated**	**Closing balance 31 March 2026**
		R'000	**R'000**	**R'000**	**R'000**
Heritage assets		-	-	-	-
Buildings and other fixed structures		1 029 284	617 199	(168 066)	1 478 417
Land and subsoil assets		-	-	-	-
Total		**1 029 284**	**617 199**	**(168 066)**	**1 478 417**

Payables not recognised relating to Capital WIP	*Note*	**2025/26 R'000**	**2024/25 R'000**
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress		37 403	43 636
Total		**37 403**	**43 636**

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

		2024/25				
	Note	Opening balance 1 April 2024	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2025
		R'000	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-	-
Buildings and other fixed structures		812 092	(213)	486 078	(268 673)	1 029 284
Land and subsoil assets		-	-	-	-	-
Total		**812 092**	**(213)**	**486 078**	**(268 673)**	**1 029 284**

29. Principal-agent arrangements

29.1. Department acting as the principal

	Note	2025/26 R'000	2024/25 R'000
INDEPENDENT DEVELOPMENT TRUST		674	1 014
Total		**674**	**1 014**

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.

30. Prior period errors

30.1. Correction of prior period errors

		2024/25		
	Note	Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
Expenditure:				
Finance lease - photocopiers		900 869	(43 138)	**857 731**
Finance lease - Motor vehicles		514 633	43 138	**557 771**
Net effect		**1 415 502**	**-**	**1 415 502**

	2024/25

	Note	Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
Assets:				
Finance lease - photocopiers		6 734	184	6 918
Finance lease - Motor vehicles		28 513	1 889	30 402
Other Machinery and equipment		403 793	38	403 831
Immovable assets		2 900 135	19 392	2 919 527
Work in progress		1 029 497	(213)	1 029 284
Net effect		**4 368 672**	**21 290**	**4 389 962**

Correction was required due to errors identified in prior year schedules.

		2024/25	
	Note	Amount bef error correction	Prior period error
		R'000	R'000
Other:			
Irregular expenditure		-	2 363
Net effect		**-**	**2 363**

Incorrect amount disclosed for IDT irregular expenditure in the 2024/2025 financial year.

31. Statement of conditional grants received

	2025/26									2024/25	
	GRANT ALLOCATION					SPENT					
Name of grant	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	274 106				274 106	274 106	274 106	-	100.0%	260 461	260 461
Maths, Science and Technology Grant	29 447				29 447	29 447	29 355	92	99.7%	28 474	28 474
Learners for Profound Disabilities Grant	17 637				17 637	17 637	17 466	171	99.0%	16 786	16 786
Early childhood Development Grant	75 467				75 467	75 467	75 467	-	100.0%	28 797	28 797
Education Infrastructure Grant	746 990				746 990	746 990	746 754	236	100.0%	716 303	716 303
HIV and AIDS (life skills education) Grant	7 770				7 770	7 770	7 770	-	100.0%	7 435	7 435
SOCIAL Sector EPWP Incentive Grant for Provinces	3 272				3 272	3 272	3 272	-	100.0%	2 461	2 461
EPWP Incentive Grant for Provinces					-			-		2 243	2 243
TOTAL	**1 154 689**	**-**	**-**	**-**	**1 154 689**	**1 154 689**	**1 154 190**	**499**		**1 062 960**	**1 062 960**

32. Statement of conditional grants and other transfers paid to municipalities

	2025/26							2024/25	
	GRANT ALLOCATION				TRANSFER				
Name of municipality	DORA and other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury / National Department	DORA and other transfers	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
NAMA KHOI MUNICIPALITY	-	-	-	-	-	-	-	-	35
SOL PLAATJE LOCAL MUNICIPALITY	-	-	-	-	79	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**79**	**-**	**-**	**-**	**35**

33. 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.

34. Financial Viability Assessment

	2025/26 R'000	2024/25 R'000
Current Assets	64 569	58 540
Cash and cash equivalents	5	5
Prepayments and advances	2 007	1 557
Receivables	62 557	56 978
Add: Net Assets	811 766	539 854
Unauthorised expenditure	811 766	539 854
Total Current Assets	**876 335**	**598 394**
Current Liabilities	875 433	597 502
Voted funds to be surrendered to the Revenue Fund	26 754	27 580
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	1 091	1 112
Bank overdraft	823 489	556 148
Payables	24 099	12 662
Add: Current Liabilities in Notes	704 253	908 107
Provisions	2 500	-
Employee Benefits	359 275	279 704
Accruals and payables not recognised	327 058	569 869
Finance lease liability	15 107	57 456
Intergovernemental payables (unconfirmed)	313	1 078
Total Current Liabilities	**1 579 686**	**1 505 609**
Net Current Assets / (Liabilities)	**(703 351)**	**(907 215)**

The overall net liability of R703 million indicates an unfavourable position but is not considered to pose any risk to the department as a going concern. This is an improvement from prior year. The employee benefits of R359 275 million reflects an increase of R79 million largely driven by the early retirement programme effective 31st of March 2026. The Department also reflected a decrease of

R242.8 million in accruals through various interventions of targeted and responsible savings. This presents improved liquidity for the department which will enhance the turnaround period of payments for most commitments. Regular monitoring of performance against resources spent will be further strengthened to ensure alignment between outputs and spending.

Management continues to consider the economic environment in which the Department operates and the likelihood on continued government funding. The wage agreement continues to track above inflation rate whilst the growth in the budget does not match the minimum required growth.

We bring your attention to the current bank overdraft balance which is standing at R823 million as at 31 March 2026. The escalation of the bank overdraft to the current level has been largely influenced by two consecutive financial years unfunded wage agreements with a cumulative net effect of about R520 million. The Department has put mechanisms in place to mitigate the effect of non-funded wage agreements, this includes but not limited to “Targeted and Responsible Savings Plan” which we implement to ensure cost efficiencies within the Department. Further to that we are commencing a process of clearing all legacy unauthorised expenditure through Provincial Legislature which should reduce the bank overdraft level provided it is approved with funding.

ANNEXURE 1A
STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

	2025/26											2024/25	
	GRANT ALLOCATION				TRANSFER			SPENT					
Name of Municipality	DoRA and Other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Re-allocations by National Treasury or National depart-ment	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	DORA and other transfers	Actual transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Nama Khoi Municipality	-	-	-	-	-	-	-	-	-	-	-	-	35
Sol Plaatje Local Municipality	-	-	-	-	-	-	-	79	79	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**79**	**79**	**-**	**-**	**-**	**35**

ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

	2025/26						2024/25	
	TRANSFER ALLOCATION				TRANSFER			
Departmental Agency or Account	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	5 000	-	-	5 000	5 000	100.0%	10 000	-
TOTAL	**5 000**	**-**	**-**	**5 000**	**5 000**	**100.0%**	**10 000**	**-**

ANNEXURE 1C
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

	2025/26						2024/25	
	TRANSFER ALLOCATION				EXPENDITURE			
Non-profit institutions	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
Public Ordinary Schools	363 863	-	-	363 863	366 059	100.6%	348 528	202 811
School Nutrition(Grant)	254 526	-	-	254 526	254 084	99.8%	243 338	240 329
Special Schools	13 017	-	-	13 017	10 295	79.1%	12 468	9 630
Independent Schools	12 128	-	-	12 128	13 853	114.2%	11 617	9 581
Grade R in Public Schools	19 107	-	-	19 107	18 908	99.0%	17 643	18 301
Early Childhood Development Grant	63 107	-	-	63 107	65 796	104.3%	22 184	22 860
School Nutrition (Voted)	10 000	-	-	10 000		0.0%	13 900	3 669
CG Social Sector EPWP		-	-	-			1 461	1 361
Math, Science and Technology	1 000	-	-	1 000	960	96.0%	840	770
Early Childhood Development (Pre Grade R)	44 000	-	-	44 000	32 315	73.4%	41 646	44 927
Learners with Severe to Profound Intellectual Disabilities	-	-	-	-	3 107		-	3 182
School Support	-	-	-	-	-	-	-	21
Curriculum	-	-	-	-	-	-	331	-
Grade R in ECD Centres	-	-	-	-	-	-	150	-
Special Matric Interventions	-	-	-	-	23 113	-	-	-
Special Projects	-	-	-	-	23 570	-	-	-
TOTAL	**780 748**	**-**	**-**	**780 748**	**812 060**		**714 106**	**557 442**

ANNEXURE 1D
STATEMENT OF TRANSFERS TO HOUSEHOLDS

	2025/26						2024/25	
	TRANSFER ALLOCATION				EXPENDITURE			
Household	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
Bursaries	34 000	-	-	34 000	35 863	105.5%	50 070	30 048
H/H Empl S/Ben: Leave Gratuity	-	-	-	-	24 763		20 533	33 021
Donations and Gifts	6 000	-	-	6 000	5 182	86.4%	4 000	10 067
Claims against the state	-	-	-	-	5 377		-	167
Injury on duty	-	-	-	-	10		-	15
Resettlement cost	-	-	-	-	89		-	-
TOTAL	**40 000**	**-**	**-**	**40 000**	**71 284**		**74 603**	**73 318**

ANNEXURE 1E
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

Name of organisation	Nature of gift, donation or sponsorship	2025/26 R'000	2024/25 R'000
Received in cash			
Donations			
Vodacom	Matric Awards	100	-
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED		**100**	**-**

ANNEXURE 2A
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2026 - LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2025	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2026	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2026
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
FIRST RAND BANK	Housing	86	34	-	-	-	34	-	-
NEDBANK LIMITED	Housing	21	6	-	-	-	6	-	-
OLD MUT (NEDB/P)	Housing	23	-	-	-	-	-	-	-
STANDARD BANK	Housing	182	102	-	-	-	102	-	-
GREENSTART	Housing	36	36	-	-	-	36	-	-
	TOTAL	348	178	-	-	-	178	-	-

ANNEXURE 2B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2026

Nature of liability	Opening balance 1 April 2025	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2026
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
RN MC GALTY	13 297	338	-	-	13 635
AMANDA LOOTS	12 094	1 333	-	-	13 427
LOSPER TAXI'S	685	72	-	-	757
PATRICK TEBOGO SELEKE	6 700	739	-	-	7 439
MTHETHELI MOGODELI	633	67	-	-	700
PHAGISA	1 835	129	-	-	1 964
DT MAY	1 145	80	-	-	1 225
RENE SEBOLAI	4 354	480	(4 834)	-	-
ELMARIE AND VERNON MOSTERT	2 666	293	-	-	2 959
MD CHIKANDU	996	110	(1 106)	-	-
ELVAH VALELA OBO TAELO EDDIE VALELA	3 981	418	-	-	4 399
CORNEY LEN MOORCROFT	692	76	-	-	768
WELANI MDUNYELWA	2 500	-	-	-	2 500
CLARISSA CARSTEN	12 038	1 327	-	-	13 365
CROW	261		(261)	-	-
TARIEN STRYDOM	450	45	-	-	495
C JORDAAN OBO LJ JORDAAN	1 945	215	-	-	2 160
ASJ GASWINT & OBO KA GASWINT	1 075	119	-	-	1 194
R MCGALTY	1 400	-	(1 400)	-	-
NC FLEET (DEPT OF ROADS AND PUBLIC WORKS)	245	-	(245)		-
WILLEM LINKS OBO MICHAEL LINKS	-	21 215			21 215
TOTAL	**68 992**	**27 056**	**(7 846)**	**-**	**88 202**

ANNEXURE 3
CLAIMS RECOVERABLE

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2025/26	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025	31/03/2026	31/03/2025	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
Department of Education - FS	-	-		358	-	358		
Department of Education - NW	-	-	1 522	1 719	1 522	1 719		
Department of Education - WC	-	-	99	73	99	73		
Department of Higher Education	-	-	163	163	163	163		
Department of Education - EC	-	181	444	444	444	625		
Department of Education GP	-	-	35	35	35	35		
Department of Education LP	-	-		38	-	38		
Department of Education KZN	-	-	65	65	65	65		
Department of Education MP	-	-	103	-	103	-		
Department of Health NC	-		63	-	63	-		
TOTAL	**-**	**181**	**2 494**	**2 895**	**2 494**	**3 076**		

ANNEXURE 4
INTERGOVERNMENTAL CONTINGENT LIABILITIES, PROVISIONS, ACCRUALS, PAYABLES NOT RECOGNISED AND EMPLOYEE BENEFITS

GOVERNMENT ENTITY	Total		Cash-in-transit at year end 2025/26	
	31/03/2026	31/03/2025	Payment date up to six (6) working days after year end	Amount
	R'000	R'000		R'000
DEPARTMENTS				
Contingent liabilities				
Department of Education - NW	-	448		
Office of the Premier - NC	313	313		
Department of Justice and Constitutional Development	-	238		
Department of Higher Education and Training	-	79		
Subtotal	**313**	**1 078**		
Payables not recognised				
Department of Education - NW	-	58		
Office of the Premier - NC		-		36
Transport, Safety and Liaison - NC		-		16
Department of Education - EC		-		41
Department of Justice and Constitutional Development		-		731
Department of Sports, Arts and Culture		-		137

GOVERNMENT ENTITY	Total		Cash-in-transit at year end 2025/26	
	31/03/2026	31/03/2025	Payment date up to six (6) working days after year end	Amount
	R'000	R'000		R'000
Department of Education - FS		85	464	
Northern Cape Provincial Treasury		269	289	
Department of Education – MP		452	-	
Subtotal		**806**	**1 772**	
Total Departments				
Contingent liabilities		**313**	**1 078**	
Payables not recognised		**806**	**1 772**	
OTHER GOVERNMENT ENTITIES				
Accruals				
Northern Cape Fleet Management Trading Entity (NCFMTE)		2 150	-	
State Information Technology Agency (SITA)		397	-	
Subtotal		**2 547**	**-**	
Payables not recognised				
Northern Cape Fleet Management Trading Entity (NCFMTE)		32 049	25 645	
SAPS		-	109	
State Information Technology Agency (SITA)		3 144		

GOVERNMENT ENTITY	Total		Cash-in-transit at year end 2025/26	
	31/03/2026	31/03/2025	Payment date up to six (6) working days after year end	Amount
	R'000	R'000		R'000
Subtotal		**35 193**	**25 754**	
Total Other Government Entities				
Accruals		2 547	-	
Payables not recognised		35 193	25 754	
TOTAL INTERGOVERNMENT CONTINGENT LIABILITIES, PROVISIONS, ACCRUALS, PAYABLES NOT RECOGNISED AND EMPLOYEE BENEFITS		**38 859**	**28 604**	

ANNEXURE 5
INVENTORIES

Inventories for the year ended 31 March 2026	Text books R'000	LTSM Stationery and Consumables R'000	Other LTSM R'000	Total R'000
Opening balance	754	-	-	**754**
Add/(Less: Adjustments to prior year balances	-	-	-	**-**
Add: Additions/Purchases - Cash	26 211	686	144 342	**171 239**
Add: Additions - Non-cash	-	-	-	**-**
(Less): Disposals	-	-	-	**-**
(Less): Issues	-	(686)	(143 553)	**(144 239)**
Add/(Less): Received current, not paid; (Paid current year, received prior year)	(26 211)	-	-	**(26 211)**
Add/(Less): Adjustments	-	-	-	**-**
Closing balance	**754**	**-**	**789**	**1 543**

Included in the inventory is school furniture and equipment procured and distributed directly to schools i.e. ECD outdoor equipment, school furniture, tables and chairs, tablets and e-learning software.

Inventories for the year ended 31 March 2025	Text books	LTSM Stationery and Consumables	Other LTSM	Insert major category of inventory	Total
	R'000	R'000	R'000	R'000	R'000
Opening balance	754	-	-	-	754
Add/(Less: Adjustments to prior year balances	-	-	-	-	-
Add: Additions/Purchases - Cash	3 900	3 191	193 720	-	200 811
Add: Additions - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	(27 554)	(3 191)	(249 461)	-	(280 206)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	23 654	-	-	-	23 654
Add/(Less): Adjustments	-	-	55 741	-	55 741
Closing balance	**754**	**-**	**-**	**-**	**754**

ANNEXURE 6
MOVEMENT IN CAPITAL WORK IN PROGRESS

Movement in capital work in progress for the year ended 31 March 2026

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT				
Transport assets	-	-	-	-
Computer equipment	-	-	-	-
Furniture and office equipment	-	-	-	-
Other machinery and equipment	-	-	-	-
BUILDINGS AND OTHER FIXED STRUCTURES	1 029 284	617 199	(168 066)	1 478 417
Dwellings	-	-	-	-
Non-residential buildings	1 029 284	617 199	(168 066)	1 478 417
Other fixed structures	-	-	-	-
TOTAL	**1 029 284**	**617 199**	**(168 066)**	**1 478 417**

Movement in capital work in progress for the year ended 31 March 2025

	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
MACHINERY AND EQUIPMENT					
Transport assets	-	-	-	-	-
Computer equipment	-	-	-	-	-
Furniture and office equipment	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-
BUILDINGS AND OTHER FIXED STRUCTURES	**812 092**	**(213)**	**486 078**	**(268 673)**	**1 029 284**
Dwellings	-	-	-	-	-
Non-residential buildings	812 092	(213)	486 078	(268 673)	1 029 284
Other fixed structures	-	-	-	-	-
TOTAL	**812 092**	**(213)**	**486 078**	**(268 673)**	**1 029 284**

ANNEXURE 7
INTERENTITY ADVANCES RECEIVED

	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2026	31/03/2025	31/3/2026	31/03/2025	31/3/2026	31/03/2025
ENTITY	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
OTHER ENTITIES						
Current						
Globeleq De-Aar Solar - Literacy	93	93			93	93
Globeleq De-Aar Solar - Scholarships	4	4			4	4
Globeleq Droog Solar - Practitioners	8	8			8	8
Globeleq Droog Solar - Literacy	358	382			358	382
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
Matric Awards	50	-			50	-
Subtotal	**2 191**	**2 165**	**-**	**-**	**2 191**	**2 165**
Non-current						
Subtotal	-	-	-	-	-	-
TOTAL	**2 191**	**2 165**	**-**	**-**	**2 191**	**2 165**
Current	2 191	2 165	-	-	2 191	2 165
Non-current	**-**	**-**	**-**	**-**	**-**	**-**



Annual Report 2025/26

Provincial Office:
156 Barkly Road
Homestead
Kimberley
8301
Tel: (053) 839-6500

Frances Baard District:
9 Hayston Road
Hadison Park
Kimberley
8301
Tel: (053) 830-1600

John Taolo Gaetsewe District:
6164 Kgosi Mothibi Road
Mothibistad
Kuruman
8474
Tel: (053) 773-9100

Namakwa District:
Corner Phillip &
Bree Street
Springbok
8240
Tel: (027) 718-8600

Pixley Ka Seme District:
Alpha Road
Happy Valley
De Aar
7000
Tel: (053) 632-9200

ZF Mgcawu District:
2 JG Smith Street
Progress
Upington
8801
Tel: (054) 337-6300