



# **DEPARTMENT OF EDUCATION PROVINCE OF KWAZULU-NATAL VOTE NO. 5**

**DEPARTMENT OF EDUCATION  
PROVINCE OF KWAZULU NATAL  
VOTE NO. 5  
ANNUAL REPORT  
2024/2025 FINANCIAL YEAR**

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# **PART A: GENERAL INFORMATION**

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**1. DEPARTMENT GENERAL INFORMATION**

PHYSICAL ADDRESS : 247 BURGER STREET  
PIETERMARITZBURG  
3200

POSTAL ADDRESS : PRIVATE BAGX9137  
PIETERMARITZBURG  
3200

TELEPHONE NUMBER : (033) 392 1089

EMAIL ADDRESS : [info@kzndoe.gov.za](mailto:info@kzndoe.gov.za)

WEBSITE ADDRESS : [www.kzneducation.gov.za](http://www.kzneducation.gov.za)

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## 2. LIST OF ABBREVIATIONS/ACRONYMS

|         |  |
|---------|--|
| ACE     | Advanced Certificate in Education                        |
| AET     | Adult Basic Education and Training                       |
| AGSA    | Auditor-General of South Africa                          |
| ASER    | Age Specific Enrolment                                   |
| AFS     | Annual Financial Statement                               |
| BBBEE   | Broad Based Black Economic Empowerment                   |
| BREPRCO | Budget Review Expenditure Performance and Risk Committee |
| CAPS    | Curriculum Assessment Policy Statement                   |
| CASS    | Continuous Assessment                                    |
| CPF     | Community Policing Forum                                 |
| DBE     | Department of Basic Education                            |
| DTC     | Departmental Training Committee                          |
| ECD     | Early Childhood Development                              |
| EMIS    | Education Management Information System                  |
| EPWP    | Expanded Public Works Programme                          |
| EFA     | Education for All  |
| ETDP    | Education, Training and Development Practices            |
| GET     | General Education and Training                           |
| GETC    | General Education and Training Certificate               |
| HEDCOM  | Heads of Education Departments' Committee                |
| ICT     | Information and Communication Technology                 |
| IQMS    | Integrated Quality Management System                     |
| LTSEN   | Learners with Special Education Needs                    |
| LTSM    | Learning and Teaching Support Materials                  |
| LURITS  | Learner Unit Record Information and Tracking System      |
| MDGs    | Millennium Development Goals                             |
| MEC     | Member of the Executive Council                          |
| MTEF    | Medium-Term Expenditure Framework                        |
| MTSF    | Medium Term Strategic Framework                          |
| MST     | Mathematics, Science and Technology                      |

|          |   |
|----------|---|
| NEIMS    | National Education Infrastructure Management System               |
| NEPA     | National Education Policy Act                                     |
| NQF      | National Qualifications Framework                                 |
| NSC      | National Senior Certificate                                       |
| NSNP     | National School Nutrition Programme                               |
| PAJA     | Promotion of Administrative Justice Act                           |
| PEDs     | Provincial Education Departments                                  |
| PFMA     | Public Finance Management Act                                     |
| PGDP     | Provincial Growth Development Plan                                |
| PGDS     | Provincial Growth Development Strategy                            |
| PPP      | Public-Private Partnership  |
| PSA      | Public Service Act  |
| RCL      | Representative Council of Learners                                |
| SACMEQ   | Southern Africa Consortium for Monitoring Educational Quality     |
| SIAS     | Screening, Identification, Assessment and Support (SIAS) Strategy |
| SASA     | South African Schools Act   |
| SASAMS   | South African School Administration and Management System         |
| SBA      | School Based Assessments  |
| SCM      | Supply Chain Management   |
| SDGs     | Sustainable Development Goals                                     |
| SDIP     | Service Delivery Improvement Plan                                 |
| SDP      | School Development Plan   |
| SGB      | School Governing Body   |
| SITA     | State Information Technology Agency                               |
| Stats-SA | Statistics South Africa   |
| SMT:     | School Management Team  |
| TR       | Treasury Regulations  |
| WSE:     | Whole-School Evaluation   |
| LURITS   | Leaner Unit Record Information and Tracking System                |
| MDGs     | Millennium Development Goals                                      |
| MEC      | Member of the Executive Council                                   |

|          |   |
|----------|---|
| MTEF     | Medium-Term Expenditure Framework                                 |
| MTSF     | Medium Term Strategic Framework                                   |
| MST      | Mathematics, Science and Technology                               |
| NEIMS    | National Education Infrastructure Management System               |
| NEPA     | National Education Policy Act                                     |
| NQF      | National Qualifications Framework                                 |
| NSC      | National Senior Certificate                                       |
| NSNP     | National School Nutrition Programme                               |
| PAJA     | Promotion of Administrative Justice Act                           |
| PEDs     | Provincial Education Departments                                  |
| PFMA     | Public Finance Management Act                                     |
| PGDP     | Provincial Growth Development Plan                                |
| PGDS     | Provincial Growth Development Strategy                            |
| PPP      | Public-Private Partnership  |
| PSA      | Public Service Act  |
| RCL      | Representative Council of Learners                                |
| SACMEQ   | Southern Africa Consortium for Monitoring Educational Quality     |
| SIAS     | Screening, Identification, Assessment and Support (SIAS) Strategy |
| SASA     | South African Schools Act   |
| SASAMS   | South African School Administration and Management System         |
| SBA      | School Based Assessments  |
| SCM      | Supply Chain Management   |
| SDGs     | Sustainable Development Goals                                     |
| SDIP     | Service Delivery Improvement Plan                                 |
| SDP      | School Development Plan   |
| SGB      | School Governing Body   |
| SITA     | State Information Technology Agency                               |
| Stats-SA | Statistics South Africa   |
| SMT:     | School Management Team  |
| TR:      | Treasury Regulations  |
| WSE:     | Whole-School Evaluation   |

### 3. FOREWORD BY THE MINISTER/MEC



**MR S. E HLOMUKA MPL**

**MEC: DEPARTMENT OF EDUCATION**

The 2024/25 Annual Report of KwaZulu-Natal Department of Education highlights our commitment to providing a quality education for every child, in every classroom, in every school in the KwaZulu-Natal. Every decision taken in relation to education is informed by the need to improve learning outcomes, and to provide greater and more equitable access to quality education across the Province.

As a Provincial Department of Education we have been faced with our fair share of challenges related to natural disasters, crime and vandalism at schools as well as challenges brought about by severe budgetary constraints.

Despite these pressures and constraints, our focus remains on our vision for schools to be innovative hubs for quality teaching and learning that produce learners developed to exploit opportunities for lifelong success.

We have adopted and adapted to doing more with less by maximising our resources to ensure optimal teaching and learning.



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**MR S.E. HLOMUKA MPL**

**MEC: Department of Education**

**Date: 31 August 2025**

The Department implemented government policies on procurement in order to maximise the current budget allocation. Stringent cost cutting measures were implemented to ensure that savings are directed towards resourcing schools. Teacher development is aimed at ensuring that we have a competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world. Funding does not always allow us to rely on conventional modes of physical training of educators. Digital learning, as a transformative tool in scaling up teacher professional development is being embraced by our department.

In order to ensure equitable provision of education to learners with special education needs, the department continued with the construction of special schools. The scope included the construction of new teaching and learning facilities, specialised rooms for assessment and consultation, as well as boarding facilities. The department completed the construction of the Tongaat Special School in Pinetown.

We have made commendable strides in addressing the educational needs of persons with disabilities and learners who experience barriers to learning. In the financial year under review a wide array of stakeholders provided support strategies to teachers and learners who pursue South African Sign Language Home Language (SASLHL). The success of the ongoing support and engagements is reflected in the remarkable improvement in the results of SASLHL in the NSC. Furthermore blind candidates were provided with braille and other support while deaf learners and learners with other barriers to learning were provided with support in the classroom as well as in their examinations.

We thank all officials and school staff for the tremendous work they have done over the past year to deliver quality education that gives our children a better future.

## 4. REPORT OF THE ACCOUNTING OFFICER



**MR. G. N. NGCOBO**

**HEAD: DEPARTMENT OF EDUCATION**

### Introduction

The Annual Report 2024/25 reflects on the achievements of the Department within the context of a myriad of challenges. The plans for the 2024/25 financial year have been severely thwarted by the tough economic times within which we operate. Budget cuts meant that the available budget could not sufficiently cater for adequate staffing throughout on the system. This was mainly due to the budget cuts attributed to fiscal consolidation and the budget reductions implemented because of the public service wage freeze against compensation of employees. The impact of the budget cuts has been severely felt by learners in the classroom. Due to these budget cuts educators were overloaded; schools were not sufficiently supported by districts offices; and Head Office could not effectively support the entire system.

Despite the challenges we were able to make significant inroads in all spheres of teaching, learning and administration.

### Administration

In this financial year the Department ensured that 5 812 schools could be contacted electronically (via email) as part of ensuring a seamless system of communication. Furthermore, all 5 812 Public schools are using the South

African Schools Administration and Management Systems (SA-SAMs) or any alternative electronic solution to provide data.

### Online Learner Admission – “One Province, One Plan, One Future”

The Department has initiated a pilot plan for online learner admission in schools within designated pilot districts. This pilot programme for Online Learner Admissions involves four districts: Amajuba, UMgungundlovu, Pinetown, and the uMlazi Districts.

### Academic Support

To improve learning outcomes in all grades the Department implemented various interventions. One such intervention is the Provincial Academic Improvement Plan, which is yielding positive spin-offs in all grades, especially Grade 12.

We supported Early Childhood Development (ECD) through the provision of guidance for teaching and learning, teacher support in mathematics teaching, teacher support in language teaching and life skills teaching and classwork support material. In the General Education and Training (GET) band, interventions included diagnosis of challenges facing primary school teaching, teacher orientation, management of curriculum delivery, support on assessment practices, learning and teaching support material, curriculum related workshops relating to School Based Assessment (SBA) and curriculum coverage.

To improve matric results in particular, the Department focused on providing support programmes to the matric class of 2024. Video lessons and audio lessons were developed. Radio also provided effective support. In this regard, specific focus was given to capacitating teachers by conducting Just in Time content and methodology workshops, where the work to be done in each term was discussed and methodologies of delivery were shared. Extra classes were held on weekends and during vacation camps. Furthermore, districts deployed lead teachers to assist in schools where teachers were struggling. This led to a significant improvement in the matric results.

Due to our rigorous interventions the National Senior

Certificate results have been steadily increasing over the past few years. The overall KZN pass rate for the class of 2024 stands at 89,5% which is an increase of a 3,1% from the class of 2023. Of the 89,5% learners that passed, 52% of the learners obtained Bachelor passes which is an increase of 6% from the class of 2023. Furthermore, 17,6% of learners achieved 60% and above in Mathematics whilst 15% of learners attained 60% and above in Physical Sciences. The number of secondary schools with NSC pass rate of 60% and above increased by 28 from the class of 2023. The number of schools with an NSC pass rate below 60% decreased by 27 from the class of 2023.

### **Early Childhood Development (ECD)**

Early Childhood Development (ECD) is one of the priority areas of the Department. The Department is committed to strengthening Early Childhood Development (ECD). During this financial year the Department reports that 2 140 ECD centres are fully registered, whilst 1 259 ECD centres are conditionally registered. A total of 175 001 learners are accessing registered ECD programmes.

In 2024/25 the Department trained 1 874 Grade R teachers and practitioners in pre-literacy content and methodology, and 2 588 Grade R teachers and practitioners in pre-numeracy. Furthermore, 2 494 ECD practitioners from ECD centres were trained on the National Curriculum Framework (NCF) for birth to four-year-olds, and 1 380 monitoring and support visits were conducted

### **Special Needs Education**

The Department continues with concentrated efforts to ensure that special schools are well resourced and supported throughout the year. Twenty-two thousand five hundred and ninety-three (22 593) learners were reported to be enrolled in public special schools against a target of 21 600 with a total of 2 030 educators employed within public special schools. The Department has also ensured the training of 2 957 teachers on the screening, identification, assessment, and support (SIAS) policy.

### **Resourcing special schools**

The need to increase inclusive education facilities for disabled learners remains a key priority. In response, the

Department has instructed districts to identify non-viable schools for conversion to special schools, especially in districts where there is inadequate provisioning and where learners have to travel long distances to attend existing schools. It is hoped that additional schools will be converted during the next MTEF.

In order to ensure equitable provision of education to learners with special education needs, the department continued with the construction of special schools. The scope included the construction of new teaching and learning facilities, specialised rooms for assessment and consultation, as well as boarding facilities. The department completed the construction of the Tongaat Special School in Pinetown.

### **Focus Schools**

The Department has 3 focus schools in the Province. The Department has ensured that these schools, Mandla Mthethwa School of Excellence in Ndumo under uMkhanyakude District, Anton Lembede Mathematics, Science & Technology Academy in La Mercy under the Pinetown District and the Maritime School of Excellence in Umlazi District continue to be fully resourced.

Despite severe financial constraints we are forging ahead with our plans to open more focus schools in the province. The Mbuso Kubheka School of ICT and Engineering in Amajuba is currently under construction and progress to date is at 76% completion. The project is anticipated to be completed by 30 September 2025 and earmarked to operate in the new school calendar year. A Maritime School of Excellence in Umlazi is currently under construction and progress to date is at 96% completion. The Department of Education is closely monitoring the project to ensure practical completion is achieved by the anticipated completion date of 25 July 2025.

### **Three Stream Model**

The Department has implemented a curriculum with skills and competencies for a changing world in many more public schools by adequate provisioning for and implementation of the Three Streams Model (Academic, Technical Vocational and Technical Occupational). The Department engaged the Department of Higher Education and Training (DHET) on developing programmes that will assist the Department in

implementing the three streams model and a programme that will help FET educators who are artisans to fit into the mainstream schools.

### **Teacher provisioning**

The Department had a surplus of educators in the form of unplaced graduates; however, there was still a shortage of educators for Mathematics, Science, Technical Mathematics, Technical Science, as well as Engineering Graphics and Design. The problem was exacerbated by the fact that the schooling system is not producing many learners who do well in Mathematics, and those who do well, do not choose teaching as their profession.

### **Teacher development**

Capacity building of teachers has remained one of the priorities of the Department with 6 358 foundation phase teachers trained in reading content and methodology, 6 252 foundation phase teachers trained in numeracy content and methodology, 18 927 teachers trained in mathematics content and methodology, and 25 610 teachers trained in language content and methodology.

There are 39 District Teacher Development Centres spread in all 12 districts throughout the province and each of these centres is led by a centre manager who reports directly to the District Chief Education Specialist. The key mandate of the Provincial Teacher Development Institute (PTDI) is to be a physical site for the co-ordination and delivery of national and provincial priority professional teacher development programmes.

### **Primary School Reading Improvement Programme (PSRIP)**

The Department developed the KZN Education Reading Strategy 2020-2025 and issued an instruction for schools to set aside a period per grade for reading with comprehension. Focus was placed on strengthening classroom-based reading activities with 3 264 Reading Champions and Teacher-Mentors trained to effectively implement the KZN Education Reading Strategy activities which include storytelling, reading aloud, shared reading, peer reading, and independent reading.

We also undertook the capacitation of 1 630 Foundation

Phase Department Heads to understand and support the delivery of a quality, language rich, Grade R programme and reading methodology in Grade 1 – 3. Training was undertaken for School Management Teams (SMTs) in 326 schools, with storybooks delivered to 222 primary schools in line with the target. An additional 60 primary schools (five schools per district) were resourced with storybooks, which exceeded the target of 50 schools. The department utilised the REALS-SA to procure additional reading resources for 282 primary schools, to improve learning outcomes. Also, 5 873 school governing bodies (SGBs) were mobilised to train parents in Leading for Reading support to learners.

### **LTSM provisioning**

The provision of LTSM is a constitutional obligation which seeks to provide learners access to quality education. LTSM which is consumable in nature, such as stationery, is replenished on an annual basis. Annual orders are informed by projected learner enrolments for the ensuing academic year in consultation with schools and district offices.

With regard to textbooks, adequate supply is progressive in nature as each annual purchase serves to increase learner coverage. To accelerate textbook coverage at schools, the Department has ensured that each school is furnished with an updated textbook inventory at the end of each financial year. These inventory records serve as the basis for determining shortages accurately and prioritising the use of funds efficiently.

### **Learner Transport**

In KZN a learner who travels a minimum distance of three (3) kilometres to the nearest appropriate school qualifies for dedicated learner transport. The policy also states clearly that if there are budgetary constraints, the Department cannot provide learner transport to all qualifying learners. Learners from 433 schools are currently benefiting from the dedicated learner transport programme. The learner transport programme is spread across all 12 Education Districts in KwaZulu-Natal, with particular focus in rural areas where there is no formal public transport service. The overall demand for learner transport in KZN far exceeds the Department's financial capacity to provide transport to all qualifying learners.

### **National School Nutrition Programme (NSNP)**

The programme caters for 2 479 269 learners in 5 405 public primary, combined and secondary schools including 62 identified special schools throughout the province. 1 765 SMMEs are contracted to supply and deliver food items including cooking fuel to schools. The programme has created work opportunities for 14 919 unemployed parents of learners to work as Volunteer Food Handlers (VFHs) in participating schools to prepare meals daily for the learners in line with the NSNP feeding calendar.

### **No fees Schools**

The KZN Department of Education provides equitable access to learning through the implementation of the pro-poor funding policy. The province is currently at 81% of learners benefiting from the no-fee policy exceeding the Nationally declared percentage for the province by about 15.7%. For the past period of more than a decade as KwaZulu-Natal Department of Education, we have been responsive to the plight and poverty challenges experienced by our school communities and schools. Through contestation adjustments over the past period several fee-paying schools have benefitted from poverty re-assessment of geographic areas where these schools are located, resulting to them becoming no-fee-paying schools.

### **Coding and Robotics**

The Department piloted coding and robotics in 6 Districts since its introduction in Amajuba, Uthukela, Umkhanyakude, King Cetshwayo, Pinetown and Zululand districts. A total of 260 schools are piloting the new Coding and Robotics subject (33 in Foundation Phase, 112 in Grades 4-7, and 115 in Grades 8-9). uMalusi approved Coding and Robotics as subject in February 2024 and the Basic Education Minister promulgated the subject in June 2024. The approved coding and robotics current focus is on 3 pillars which are Coding, Robotics and Digital Concepts. The National Department of Basic Education plans to do full implementation in 2025 in Grade R-3 (foundation phase) and thereafter on an incremental phase. Coding and robotics will be funded

through the MST Grant allocation in the three categories which is teacher support, learner support and resource provision. In the financial year 2024/25 only 6 schools were resourced through the grant while 54 more schools were resourced through the equitable share budget.

### **School Infrastructure**

The Department implemented various infrastructure programmes aimed at ensuring that schools comply with the norms and standards for educational facilities. The programmes implemented included new and replacement schools, upgrades and additions, refurbishment and rehabilitation and maintenance and repairs programmes.

In this financial year we completed the building of the Ekucabangeni Secondary School in uMzinyathi, the JG Zuma Secondary School in Pinetown, and the Solomon Mahlangu Primary School in Pinetown as well.

Various other schools are under construction and are scheduled to be completed by November 2025. These are Collingwood Primary in Umlazi, Meadow Sweet Combined in Uthukela, Vimbukhalo Primary in Uthukela, Thembinkosi Primary in Amajuba, Woodlands Primary in Umgungundlovu, and Dilanga Secondary in Umkhanyakude.

### **School rationalisation and realignment**

The number of small and non-viable schools changes on an annual basis. The schools to be considered for the rationalisation and realignment process are those that have below the acceptable learner enrolment norm of less than 135 in primary schools, and less than 200 in secondary schools.

After ensuring that all due processes were followed in line with SASA, the MEC for Education approved the closure of 86 Section 14 schools in 2024/25. The legal service of the Department is currently finalising the gazetting of a further 256 public ordinary schools for closure in 2025/26. A further 27 public ordinary schools were identified to be repurposed for alternative use, such as special schools and technical vocational skills centres.

### **School Safety/ Safety Communities**

School violence is on the upsurge in schools in KwaZulu-Natal. Learners and educators who are exposed to violence

on a regular basis suffer from various adverse psychological and physical effects. Recent incidents have highlighted the urgent need for collective action to ensure our schools remain safe havens for teaching and learning.

KZNDOE takes the safety of learners and educators seriously. We acknowledge the challenges and are committed to addressing them head-on through our School Safety Strategy which is premised on four pillars, namely physical security of the school; working with the community and the community structures; partnering with other Government Departments to address the issue of crime; and providing security personnel in our schools.

### **Co-curricular Programmes**

Circular No. 85 of 2024/25 was issued to reinforce our commitment to the memorandum of understanding between the Department of Education and the Department of Sports, Arts and Culture whereby we ensure that regular sports and co-curricular activities takes place at schools on an ongoing basis. KZNDOE has introduced Siyadlala Thursdays to

encourage schools to dedicate time to sports every Thursday as part of our programme to see the revival of in-school sports. This programme is gaining traction throughout the province, and it forms part of the province's efforts to promote school sports.

### **Support for female learners**

We are focused on ensuring that our female learners gain maximally from our school programmes by ensuring that female learners in particular get the necessary guidance and support related to academic choices and general welfare to curb teenage pregnancy, school dropouts and improve attendance throughout the academic year. The sanitary dignity programme for example has a direct relationship with school attendance and academic achievement. To this end the Department provides free sanitary towels to indigent girl learners attending quintiles 1 – 3 public schools, some quintile 4 learners, farm schools and special schools. 970 945 Female learners benefitted from the programme in 2024/25.

## 1. Overview of the financial results of the department

### 1.1 Departmental Receipts

| Departmental receipts                                | 2023/2024 |                     |                            | 2024/25  |                     |                            |
|--|-----------|---------------------|----------------------------|----------|---------------------|----------------------------|
|  | Estimate  | Actual              | (Over)/Under<br>Collection | Estimate | Actual              | (Over)/Under<br>Collection |
|  |           | Amount<br>Collected |                            |          | Amount<br>Collected |                            |
|  | R'000     | R'000               | R'000                      | R'000    | R'000               | R'000                      |
| Tax Receipts   |           |                     |                            |          |                     |                            |
| Casino taxes   |           |                     |                            |          |                     |                            |
| Horse racing taxes                                   |           |                     |                            |          |                     |                            |
| Liquor licences                                      |           |                     |                            |          |                     |                            |
| Motor vehicle licences                               |           |                     |                            |          |                     |                            |
| Sale of goods and services other than capital assets | R63 945   | R64 826             | (881)                      | R66 822  | R67 344             | (522)                      |
| Transfers received                                   |           |                     |                            |          |                     |                            |
| Fines, penalties and forfeits                        |           |                     |                            |          |                     |                            |
| Interest, dividends and rent on land                 | R487      | R496                | (9)                        | R509     | R905                | (396)                      |
| Sale of capital assets                               |           |                     |                            |          |                     |                            |
| Financial transactions in assets and liabilities     | R45 538   | R38 531             | R7 007                     | R47 587  | R25 431             | R22 156                    |
| Total  | R109 970  | R103 853            | R6 117                     | R114 918 | R93 680             | R21 238                    |

The department collected R103.853 million, which was an under-collection of R6.117 million against the budget of R114.918 million. The under-collection is explained as follows:

Sale of goods and services other than capital assets over-collected at R64.826 million against a budget of R66.822 million. The major revenue is collected against rental dwellings (residential areas owned by the department and income received as rent from the lessees), parking bays open and covered rented out to the officials, commission received in respect of service rendered on behalf of other institutions and PERSAL deductions such as insurance premiums and garnishees, tender fees etc.

Interest dividend and rent on land over-collected at R496 thousand against a budget of R509 thousand. The income is generated from monthly deductions made on PERSAL to recover all staff debts that were higher than projected.

Sales of Capital Assets relate to the revenue collected on proceeds of disposable state-owned vehicles and is not showing any revenue.

Financial transactions in assets and liabilities under-collected at R38.531 million against a budget of R47.587 million. The major revenue collected is made up of recoveries of debts, such as breached bursary debts from staff, salary overpayments, suppliers disallowance, tax debts, state guarantees in respect of in/out service debts, staff debts such as leave disallowance, reversed salaries, and salary overpayments belonging to the previous financial year.

### 1.2 Discussion

The main appropriation of the department was R62.989 billion in 2024/25. During the year, the department's budget was adjusted by R232.925 million. This was due to the following:

- The Provincial Executive Council approved the allocation of R95 million in additional funds for the pressures highlighted in respect of the National School Nutrition Programme. These funds were allocated under Programme 2, against Goods and Services (Agency and support / outsourced services).
- The National Treasury issued Government Gazette No. 52207, which made changes to the Education Infrastructure grant (EIG). R137.925 million was stopped, in terms of Section 18 of the Division of Revenue Act (DORA), 2024, from the EIG in Limpopo and allocated to the department against the EIG in terms of Section 19 of DORA, 2024.

## 2. Virements and Shifting of funds

### 2.1 Shifts

The amount of R6.636 million was shifted from Transfers and subsidies to: Non-profit institutions to Goods and Services within the sub-programme Public Primary, in respect of Section 21 schools with function (c) who opted to follow through with the purchase inventory: LTSM via a management agent instead of procuring on their own. The department thus made the payment on their behalf to the management agent. The purpose of these funds remains unchanged.

### 2.2 Virements

The table below reflects the major final virements that were undertaken by the department, approval has been granted by the Provincial Treasury.

#### SUMMARY OF VIREMENTS ACROSS PROGRAMMES

| Programme<br>From    | Classification<br>From    | Amount<br>From<br>(‘000) | Programme<br>From    | Classification<br>From    | Amount<br>From<br>(‘000) |
|----------------------|---------------------------|--------------------------|----------------------|---------------------------|--------------------------|
| Prog 1 - Admin       | Compensation of employees | (12 167)                 | Prog 2 - POS         | Compensation of employees | 12 167                   |
| Prog 1 - Admin       | Goods and services        | (134 909)                | Prog 2 - POS         | Compensation of employees | 134 909                  |
| Prog 1 - Admin       | Transfers and subsidies   | (6 329)                  | Prog 2 - POS         | Transfers and subsidies   | 6 329                    |
| Prog 2 - POS         | Goods and services        | (26 066)                 | Prog 7 - Exams & Aux | Goods and services        | 26 066                   |
| Prog 4 - LSEN        | Goods and services        | (9 710)                  | Prog 2 - POS         | Compensation of employees | 9 710                    |
| Prog 4 - LSEN        | Transfers and subsidies   | (1 939)                  | Prog 2 - POS         | Transfers and subsidies   | 1 939                    |
| Prog 4 - LSEN        | Goods and services        | (2 562)                  | Prog 7 - Exams & Aux | Transfers and subsidies   | 2 562                    |
| Prog 5 - ECD         | Transfers and subsidies   | (403)                    | Prog 2 - POS         | Transfers and subsidies   | 403                      |
| Prog 5 - ECD         | Goods and services        | (60 638)                 | Prog 7 - Exams & Aux | Goods and services        | 60 638                   |
| Prog 6 - Infra       | Goods and services        | (1 581)                  | Prog 7 - Exams & Aux | Goods and services        | 1 581                    |
| Prog 7 - Exams & Aux | Compensation of employees | (38 690)                 | Prog 2 - POS         | Compensation of employees | 38 690                   |
| <b>Summary</b>       |                           |                          |                      |                           | <b>Outcome</b>           |
| Prog 1 - Admin       |                           | (200 835)                | Prog 1 - Admin       |                           | 47 430                   |
| Prog 2 - POS         |                           | (471 657)                | Prog 2 - POS         |                           | 649 738                  |
| Prog 3 - Indep       |                           | (5 181)                  | Prog 3 - Indep       |                           | 5 181                    |
| Prog 4 - LSEN        |                           | (20 735)                 | Prog 4 - LSEN        |                           | 6 524                    |
| Prog 5 - ECD         |                           | (94 465)                 | Prog 5 - ECD         |                           | 33 424                   |
| Prog 6 - Infra       |                           | (142 240)                | Prog 6 - Infra       |                           | 140 659                  |
| Prog 7 - Exams & Aux |                           | (44 712)                 | Prog 7 - Exams & Aux |                           | 96 869                   |
|                      |                           |                          |                      |                           | -                        |

### 3. Programme Expenditure

The table below reflects the budget after adjustments was R63.222 billion, and the expenditure of R63.738 billion, showing a net overspend of R516.627 million.

| Per Programme                              | 2023/2024     |             |                             | 2024/2025     |             |                             |
|--|---------------|-------------|-----------------------------|---------------|-------------|-----------------------------|
|  | Final         | Actual      | (Over)/Under<br>Expenditure | Final         | Actual      | (Over)/Under<br>Expenditure |
|  | Appropriation | Expenditure |                             | Appropriation | Expenditure |                             |
|  | R'000         | R'000       | R'000                       | R'000         | R'000       | R'000                       |
| ADMINISTRATION                             | 2 145 562     | 2 145 562   | 0                           | 2 178 216     | 2 177 177   | 1 039                       |
| PUBLIC ORDINARY SCHOOL EDUCATION           | 50 926 268    | 50 944 624  | (18 356)                    | 52 489 766    | 53 011 062  | (521 296)                   |
| INDEPENDENT SCHOOL SUBSIDIES               | 85 508        | 85 508      | 0                           | 74 986        | 74 673      | 313                         |
| PUBLIC SPECIAL SCHOOL EDUCATION            | 1 649 033     | 1 649 033   | 0                           | 1 759 946     | 1 756 629   | 3 317                       |
| EARLY CHILDHOOD DEVELOPMENT                | 1 956 476     | 1 956 476   | 0                           | 2 067 980     | 2 067 980   | 0                           |
| INFRASTRUCTURE DEVELOPMENT                 | 3 022 346     | 3 022 346   | 0                           | 2 824 001     | 2 824 001   | 0                           |
| EXAMINATION AND EDUCATION RELATED SERVICES | 3 066 754     | 3 111 856   | (45 102)                    | 1 826 618     | 1 826 618   | 0                           |
| Total                                      | 62 851 947    | 62 915 405  | (63 458)                    | 63 221 513    | 63 738 140  | (516 627)                   |

#### 3.1 Programme 1: Administration

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent.
- Goods and Services was underspent by R1.039 million the specifically and exclusively appropriated funding of the District Champion (OSS/DDM) that was not fully spent due to the change in the Ministry.
- Interest on rent and land was R215 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies to: Provinces and municipalities show no spending due to the delayed payment of licenses for fleet vehicles that were accrued.
- Transfers and subsidies to: Households was fully spent and mainly ascribed to staff exit costs and claims against the state.
- Buildings and other fixed structures was fully spent and relates to urgent repairs in administrative buildings.
- Machinery and equipment was fully spent.
- Payment for financial assets was R271 thousand relates to debts that were written off.

#### 3.2 Programme 2: Public Ordinary School Education

The programme was overspent at 101.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was overspent by R521.296 million due to the non-funding of the wage agreement.
- Goods and Services was fully spent.
- Interest on rent and land was R42 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies to: Non-profit institutions was fully spent in respect of the transfers to public ordinary schools that comply with the transfer requirements as stipulated in the National Norms and Standards for School Funding.

- Transfers and subsidies to: Households was fully spent in respect of staff exit costs.

### **3.3 Programme 3: Independent Schools Subsidies**

The programme was underspent by R313 thousand or 99.6 per cent of the Final Appropriation relating to transfers to independent schools that request subsidies and comply with subsidy and financial transfer requirements. The underspend relates to schools that closed in the year, and funds could not be transferred.

### **3.4 Programme 4: Public Special School Education**

The programme underspent by R3.317 million or 99.8 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent.
- Goods and Services was underspent by R3.317 million, resulting from goods not being delivered before year-end, within the LSPID grant, and a roll-over was requested.
- Transfers and subsidies to: Non-profit institutions was fully spent in respect of transfers undertaken to public special schools per the norms and standards.
- Transfers and subsidies to: Households was fully spent in respect of staff exit costs.
- Machinery and Equipment was fully spent on the procurement of buses for special schools.

### **3.5 Programme 5: Early Childhood Development**

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent.
- Goods and Services was fully spent.
- Transfers and subsidies to: Non-profit institutions was fully spent and relate to the payment of subsidies for running costs in schools offering pre-primary grades and subsidies to ECD centers, including conditional grant funding.
- Transfers and subsidies to: Households was fully spent, ascribed to staff exit costs.

### **3.6 Programme 6: Infrastructure Development**

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was underspent by R4.374 million due to the two vacant posts that have not yet been filled within the EIG grant.
- Goods and Services was overspent by R4.374 million, resulting from pressures against current maintenance costs (Property Payments) within the EIG grant.

- Buildings and other fixed structures was fully spent and relates to the payment of invoices upon completion of capital projects.

### 3.7 Programme 7: Examination and Education-Related Services

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of employees was fully spent.
- Goods and services was fully spent.
- Interest on rent and land was R29 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies to: Households was fully spent in respect of staff exit costs.
- Machinery and equipment was fully spent on the procurement of critical tools of trade.

## 4. Post Establishment (Head Counts)

The table below reflects the employee numbers during the year:

| 31 March 2025                             | 2024/25        |                |                |                |                |                |                |                |                |                |                |                |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Head Counts per category                  | Approved Posts | Apr            | May            | Jun            | Jul            | Aug            | Sep            | Oct            | Nov            | Dec            | Jan            | Feb            | Mar            |
|   |                | Quarter 1      |                |                | Quarter 2      |                |                | Quarter 3      |                |                | Quarter 4      |                |                |
| EDUC                                      | 90 057         | 85 355         | 85 992         | 86 802         | 86 870         | 86 905         | 86 949         | 86 836         | 86 764         | 86 614         | 85 553         | 85 139         | 85 153         |
| PS  | 15 017         | 11 447         | 11 392         | 11 344         | 11 287         | 11 241         | 11 199         | 11 169         | 11 138         | 11 115         | 11 041         | 10 995         | 10 961         |
| SPEC                                      | 2 239          | 964            | 955            | 950            | 925            | 919            | 914            | 910            | 908            | 907            | 899            | 886            | 880            |
| THERAPISTS                                | 190            | 167            | 165            | 165            | 180            | 178            | 178            | 177            | 177            | 177            | 177            | 177            | 178            |
| <b>TOTAL: FIXED ESTABLISHMENT</b>         | <b>107 503</b> | <b>97 933</b>  | <b>98 504</b>  | <b>99 261</b>  | <b>99 262</b>  | <b>99 243</b>  | <b>99 240</b>  | <b>99 092</b>  | <b>98 987</b>  | <b>98 813</b>  | <b>97 670</b>  | <b>97 197</b>  | <b>97 172</b>  |
| OTHER ES (INTERNS, SCHOOL SAFETY, ETC)    | 18 426         | 11 169         | 14 827         | 16 204         | 17 158         | 15 862         | 15 969         | 15 959         | 16 039         | 18 318         | 15 984         | 15 646         | 15 887         |
| OTHER COND GRANTS                         | 16 984         | 15 918         | 16 796         | 16 916         | 16 929         | 16 933         | 16 997         | 16 960         | 16 953         | 16 977         | 16 949         | 16 843         | 16 821         |
| <b>TOTAL: ADDITIONAL TO ESTABLISHMENT</b> | <b>35 410</b>  | <b>27 087</b>  | <b>31 623</b>  | <b>33 120</b>  | <b>34 087</b>  | <b>32 795</b>  | <b>32 966</b>  | <b>32 919</b>  | <b>32 992</b>  | <b>35 295</b>  | <b>32 933</b>  | <b>32 489</b>  | <b>32 708</b>  |
| <b>Total</b>                              | <b>142 913</b> | <b>125 020</b> | <b>130 127</b> | <b>132 381</b> | <b>133 349</b> | <b>132 038</b> | <b>132 206</b> | <b>132 011</b> | <b>131 979</b> | <b>134 108</b> | <b>130 603</b> | <b>129 686</b> | <b>129 880</b> |

The posts approved for the department are 107,503 (90,057 Educators, 2,239 Specialists, 15,017 Public Service employees, and 190 therapists). Specialists include psychologists and specialist subject advisors. A further 35,410 posts are provided for Interns, EPWP grants, NSNP food handlers, Periodic appointments, ECD practitioners, and school security.

At year-end, the fixed establishment reflected 97,172 filled posts against the fixed establishment, which equates to 10,331 vacant posts. Due to the carry-through effects of the 2021/22 budget reductions and the non-funding of the nationally implemented wage agreement, the budget was insufficient to fully cover the Compensation of Employees for filled posts.

## 5. Conditional Grants

The following table reflects the performance of the conditional grants.

|  | Unaudited<br>Actual | Adjusted<br>Appropriation | Virement Post<br>Adj. Est. | Final<br>Appropriation | Under/<br>(Over) | % spent      |
|--|---------------------|---------------------------|----------------------------|------------------------|------------------|--------------|
| R thousand   | (1)                 | (2)                       | (3)                        | (4) = (2) + (3)        | (5) = (4) - (1)  | (1) / (2)    |
| Education Infrastructure Grant                         | 2 526 243           | 2 526 243                 | -                          | 2 526 243              | -                | 100.0%       |
| HIV and AIDS (Life Skills Education) Grant             | 65 952              | 65 952                    | -                          | 65 952                 | -                | 100.0%       |
| Learners with Profound Intellectual Disabilities Grant | 33 267              | 36 584                    | -                          | 36 584                 | 3 317            | 90.9%        |
| Maths, Science and Technology Grant                    | 71 988              | 71 988                    | -                          | 71 988                 | -                | 100.0%       |
| National School Nutrition Programme Grant              | 2 187 840           | 2 187 840                 | -                          | 2 187 840              | -                | 100.0%       |
| EPWP Integrated Grant for Provinces                    | 2 045               | 2 045                     | -                          | 2 045                  | -                | 100.0%       |
| EPWP Soc Sect Incentive Grant                          | 20 971              | 20 971                    | -                          | 20 971                 | -                | 100.0%       |
| Early Childhood Development Grant                      | 248 650             | 248 650                   | -                          | 248 650                | -                | 100.0%       |
| <b>Total</b>   | <b>5 156 956</b>    | <b>5 160 273</b>          | <b>-</b>                   | <b>5 160 273</b>       | <b>3 317</b>     | <b>99.9%</b> |

- 5.1 *Education Infrastructure grant:* The grant was fully spent at 100 per cent and relates to the payment of various infrastructure projects that are still under construction in respect of the new schools' program and the payments of invoices to projects with upgrades and additions undertaken. Expenditure on the provision of mobile classrooms, electrification to schools, and maintenance programs.
- 5.2 *HIV and AIDS (Life-Skills Education) grant:* The grant was fully spent at 100 per cent and relates to the payment of salaries for Learner Support Agents (who serve as a first line of support for vulnerable learners infected and affected by HI V & AIDS) and four Assistant Directors who coordinate the program at the provincial level. It further relates to costs for travel and subsistence, advocacy and social mobilisation on DBE National Policy on HIV, TB and STI's as well as monitoring and evaluation of the grant and other grant administrative tasks.
- 5.3 *Learners with Profound Intellectual Disabilities grant:* The grant was underspent at 90.9 per cent, due to non-delivery of goods before year-end, and relates mainly to the payment of salaries for specialists appointed against the grant and travel and subsistence costs for the monitoring of DSD care centres with learners with special needs. A roll-over was requested for the underspending.
- 5.4 *Maths, Science and Technology grant:* The grant was fully spent at 100 per cent and provides ICT resources together with Science Equipment and consumables to selected schools. Two Cuban Mathematics Specialists are deployed to the province by the Department of Basic Education (DBE). The specialists are currently hosted by the MST & ICT Directorate to assist the Curriculum Management Subject Advisory components in supporting Mathematics teaching and materials development.
- 5.5 *National School Nutrition Programme grant:* The grant was fully spent at 100 per cent and includes the training of Food Handlers on food safety and hygiene, as well as the feeding of learners.
- 5.6 *EPWP Integrated Grant for Provinces* The grant was fully spent at 100 per cent and targets the cleaning of public ordinary school gardens, grounds, and ablution facilities through labour-intensive methods utilising unemployed youth and indigent women.
- 5.7 *Social Sector EPWP Incentive Grant for Provinces:* The grant was fully spent at 100 per cent and relates to the payment of stipends to Chief Food Handlers in the feeding scheme.
- 5.8 *Early Childhood Development Grant:* The grant was fully spent at 100 per cent and is provided to increase the number of poor children accessing subsidies in ECD services. It is targeted toward children from birth until the year before they enter formal schooling.

## 6. Exclusive and Specific Funding

The following table reflects the performance of the specifically and exclusively appropriated funding.

|   | Unaudited<br>Actual | Adjusted<br>Appropriation | Virement Post<br>Adj. Est. | Final<br>Appropriation | Under/<br>(Over) | % spent      |
|---|---------------------|---------------------------|----------------------------|------------------------|------------------|--------------|
| R thousand  | (1)                 | (2)                       | (3)                        | (4) = (2) + (3)        | (5) = (4) - (1)  | (1) / (2)    |
| Prog 1: Improving Infrastructure support              | 8 670               | 8 670                     | -                          | 8 670                  | -                | 100.0%       |
| Prog 1: District Champion of OSS/DDM responsibilities | 961                 | 2 000                     | -                          | 2 000                  | 1 039            | 48.1%        |
| Prog 2: Sanitary Dignitary Project                    | 57 540              | 57 540                    | -                          | 57 540                 | -                | 100.0%       |
| <b>Total</b>  | <b>67 171</b>       | <b>68 210</b>             | <b>-</b>                   | <b>68 210</b>          | <b>1 039</b>     | <b>98.5%</b> |

- 6.1 Improving Infrastructure Support relates to payments for assistant program managers in the twelve districts responsible for updating the Infrastructure Reporting Model (IRM) that was specifically and exclusively appropriated in the 2012/13 MTEF. There are 42 posts funded from this allocation.
- 6.2 District Champion of OSS/DDM relates to the amount of R2 million in each year of the MTEF that is allocated for the MEC as the district champion of OSS/DDM responsibilities.
- 6.3 The Sanitary Dignity Project relates to the provision of free sanitary pads to indigent girl learners attending quintiles 1-3 public schools, farm schools, and special schools. This is in line with the National Sanitary Dignity Framework, 2019, promulgated by the Department of Women, Youth and Persons with Disabilities, aiming at protecting and preserving the sanitary dignity of indigent persons as a fundamental human right.

## 7. Unauthorised, Irregular, and Fruitless expenditure

- 7.1 The unauthorised expenditure for the year amounts to R521.296 million:
- Programme 2: Public Ordinary School Education reflects unauthorised expenditure of R521.296 million, which relates to overspending on Compensation of Employees resulting from the non-funding of the wage agreement.
- 7.2 Irregular expenditure for the year amounts to R114.136 million as disclosed in Note 31 largely due to not following supply chain management processes.
- 7.3 Fruitless and wasteful expenditure for the year amounts to R1.732 million as disclosed in Note 32. The bulk of this expenditure arises from interest incurred in the settlement of legal debts as well as late payment of overdue accounts.

## 8. Supply Chain Management

The Department was able to put in place several periodic contracts for frequently procured Goods and Services. These contracts include Printing of Examination Papers, Procurement of LTSM, Transportation of Examination Papers, among others. The contracts will assist in avoiding irregular expenditure and facilitate procurement processes. The Department is currently implementing a new period contract for services such as Security and cleaning for the whole department. These services were previously procured through quotations, which resulted in inconsistencies in pricing and, in some cases, non-compliance with the SCM Prescript.

Refresher training and workshops were conducted by the Provincial Treasury for all SCM Staff Members in the Department, including all Bid and Quotations Committee. These refresher training and workshops will be conducted every second quarter of the financial year going forward. Human Capacity constraints remain a major challenge in the functions of the Unit, such as Contract and Acquisitions Management; however, the Unit continues to deliver services under these difficult circumstances.

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

Donations of IT projection equipment valued at R26 thousand were received to assist with the Second Chance program to assist learners to achieve their matric certificate. A further 32 tablets valued at R35 thousand to assist in the Early Childhood development sector for the training of subject advisors, teachers and practitioners.

**10. Public-Private Partnerships**

Due to the unavailability of funds, the project would not continue over the MTEF period.

**11. Discontinued activities/activities to be discontinued**

There were no discontinued activities during the year. However, enforced cost-cutting measures were implemented to limit projected overspending due to pressures on the compensation budget and staff exit costs.

**12. New or proposed activities**

There were no new activities to report.

**13. Exemptions and deviations received from the National Treasury**

No deviations or exemptions were received from the National Treasury.

**14. Events after the reporting date**

There were no events to report.



.....  
Mr. G. N. Ngcobo  
HEAD OF DEPARTMENT - EDUCATION  
DATE: 31/08/2025

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

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

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

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

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

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

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

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

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

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

Yours faithfully



Mr. G. N. Ngcobo  
HEAD OF DEPARTMENT - EDUCATION

DATE: 31/08/2025

## **6. STRATEGIC OVERVIEW**

### **6.1 Vision**

To be an innovative hub for quality teaching and learning that produces learners developed to exploit opportunities for lifelong success.

### **6.2 Mission**

To facilitate quality teaching and learning in a conducive classroom environment every day.

### **6.3 Values**

#### **(i) Teamwork**

- Striving to be together with one's team at all times and promote 'Team Education',
- Striving to bring everyone together to support, embrace and excel in whatever we do,
- Being part of a collective in everything we do and learning to support one another than to let one another down,
- Establishing and maintaining shared goals,
- Working together towards improving service delivery.
- Focusing the Department on improving cooperation through shared common goals.

#### **(ii) Altruism**

- Displaying unselfish concern for the welfare of others.
- Doing work for a greater cause without the expectation of reward.
- Selflessness and dedication to the national cause in the delivery of service and putting people first

#### **(iii) Empathy**

- Discharging our duties with kindness and generosity.
- Being mindful of the circumstances of others, their needs, special requirements.
- Sharing another's concerns, emotions and feelings.
- Doing the right thing the first time around
- Vicarious identification with other employees' concerns, emotions and feelings through demonstrations of compassion, consideration and care.

#### **(iv) Professionalism**

- Producing the highest standard of work and demonstrating the highest standard of conduct in our professions.
- Being at the most acceptable behaviour all the times under all conditions.
- Showing emotional maturity.
- Respect for self and others;
- Uplifting the Department to higher performance with high degree of commitment and responsibility.

#### **(v) Integrity**

- Consistency of actions and conduct with the highest ethical and moral conduct.
- Abiding by the unwritten rules and doing the right thing even when no one is watching.
- Displaying honesty, intolerance to fraud, corruption, nepotism and maladministration
- Straightforward communication, saying what needs to be said without withholding information.

- Treating all (employees, stakeholder and others) in a manner that is fair and just
- The backbone to efficiency and upholding responsibility in a corrupt free environment

**(vi) Openness and Transparency**

- Taking conscious steps to share information that is relevant to a particular level uniformly.
- Treating all (employees, stakeholders, and others) in a manner that is fair and just.

**(vii) Excellence**

- Maintaining high standards of performance and professionalism by aiming for quality and avoiding mediocrity in everything we do.
- Performing above minimum requirements the first time around without delays and avoiding repeats.

**(viii) Ubuntu**

- Ubuntu refers to respect, patience, tolerance, humility and caring; all of which should be embedded within every employee in performing everyday duties.
- Being open and available to others,
- Affirming others without feeling threatened;
- Belonging to a greater whole
- Recognising that we are all bound together in ways that are invisible to the eye;
- Recognising that we achieve our individual selves by sharing ourselves with others and caring for those around us.

## 7. LEGISLATIVE AND OTHER MANDATES

### ➤ CONSTITUTION OF THE REPUBLIC OF SOUTH AFRICA ACT NO.: 108 OF 1996

In terms of the Constitution, education other than higher education is a concurrent function shared by the national and provincial spheres of government. The MEC has overall responsibility for providing basic education and progressively providing further education and training. In the execution of his mandate, the Executive Authority operates within the framework of the Constitution and a number of other legislative prescripts and policies in the public service in general and the education sector specifically.

The Constitution of the Republic of South Africa (1996) requires education to be transformed and democratised in accordance with the values of human dignity, equality, human rights and freedom, non-racism and non-sexism. It guarantees access to basic education for all, with the provision that everyone has the right to basic education, including adult basic education.

### ➤ LEGISLATIVE MANDATES:

Since 1994, a number of policies and legislation have been implemented which creates a framework for transformation in education and training. The fundamental policy framework of the Ministry of Education is stated in the Ministry's first White Paper: Education and Training in a Democratic South Africa: First Steps to Develop a New System, February 1995. This document adopted as its point of departure the 1994 education policy framework of the African National Congress. After extensive consultation, negotiations and revision, it was approved by Cabinet and has served as a fundamental reference for subsequent policy and legislative development.

The Department is informed by key legislation and policies and summary of the key legislation is reflected hereunder. The development in case law also provides direction to the Department on how to apply legislation and policy and dictates amendments thereto.

### ➤ NATIONAL EDUCATION POLICY ACT NO. 27 OF 1996

The National Education Policy Act (NEPA) provides a framework for intergovernmental relations with regard to the provision of education. It establishes the roles of the Minister of Education in relation to those of the MECs of Education in provinces. NEPA promotes a spirit of cooperative governance. It was designed to inscribe into law the policies, as well as the legislative and monitoring responsibilities of the Minister of Education, as well as to formalize the relations between national and provincial authorities. NEPA laid the foundation for the establishment of the Council of Education Ministers (CEM), as well as the Heads of Education Departments Committee (HEDCOM), as inter-governmental forums that will collaborate in the development of a new education system. As such, it provides for the formulation of national policy in general, and further education and training policies for, *inter alia*, curriculum, assessment and language, as well as for quality assurance. NEPA embodies the principle of cooperative governance, elaborated upon in Schedule Three of the Constitution.

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

The South African Schools Act (SASA) provides access, quality and democratic governance in the schooling system. SASA provides a framework for all learners to exercise their right of access to quality education without discrimination and provides for compulsory education for children aged 7 to 15 (or 6 to 14). It provides for two types of schools, namely independent schools and public schools. The provision in the Act for democratic school governance, via school governing bodies, is now in place in public schools countrywide. The school funding norms, outlined in SASA, prioritized redress and target poverty with regard to the allocation of funds for the public schooling system.

SASA has been amended by the Education Laws Amendment Act No. 24 of 2005, so as to authorize the declaration of schools in poverty-stricken areas as “no fee schools” and by the Education Laws Amendment Act No. 31 of 2007 to provide among others for the functions and responsibilities of school principals, and matters pertaining to the control of substance abuse and other matters related thereto.

Significant amendments were made to SASA by the Basic Education Laws Amendment Act 2011(BELA). BELA brought about changes to *inter alia* to the definition section of the Act, provided for the non-discrimination in respect of official languages, the responsibility of the Principal in assisting the governing body with the management of school funds, the obligation on the Departments to ensure that provision is made for the training and development of governing bodies and the prerequisite for the governing bodies obtaining the consent of the MEC before entering into agreements relating to the immovable property of the school.

A further amendment is contemplated in the form of the Basic Education Laws Amendment Bill, 2014. Should the Act be promulgated during the period concerned then the Department would actively sensitize officials on the amendments.

SASA serves as an enabling act for the publication of various Provincial Notices which includes but not limited to the following notices:

- Composition and Election of Governing Bodies of Public Schools for Learners with Special Education Needs No. 118 published in Provincial Gazette No. 1895
- Notice relating to the Election of Members of Governing Bodies for Public Ordinary Schools No. 119 published in Provincial Gazette No.1895.
- Code of Conduct for Members of School Governing Bodies of Public Schools No. 1 of 2018 published in the Provincial Gazette No. 1914.

➤ **BASIC EDUCATION LAWS AMENDMENT ACT 32 OF 2024**

The BELA Act aims to amend certain sections of the South African Schools Act by making provisions for the revision of certain admission and language policies. It details processes that should be followed in determining language and admission policies, introducing the adoption of more than one medium of instruction in a school, and gives the head of department the final decision-making power in this regard. Formerly the authority to decide on admission requirements, language policy and code of

conduct policies rested with the school governing body. This has affected education for certain groups as well as failed to take into account South Africa's diverse society.

The BELA Act makes reference to cases that have come before the court in recent years, which have exposed the existence of discrimination in admission and language policies in schools.

➤ **THE CHILDREN'S ACT 38 OF 2005**

The Children's Act 38 of 2005 intends:

- to give effect to certain rights of children as contained in the Constitution;
- to set out principles relating to the care and protection of children;
- to define parental responsibilities and rights;
- to make further provision regarding children's courts;
- to provide for the issuing of contribution orders;
- to make new provision for the adoption of children;
- to provide for inter-country adoption;
- to give effect to the Hague Convention on Inter-country Adoption;
- to prohibit child abduction and to give effect to the Hague Convention on International Child Abduction;
- to provide for surrogate motherhood;
- to create certain new offences relating to children; and
- to provide for matters connected therewith.

➤ **EMPLOYMENT OF EDUCATORS ACT NO. 76 OF 1998**

The Employment of Educators Act provides for the employment of educators. The Act provides for the determination of salaries and other conditions of service for educators and also provides for educators' professional, moral and ethical responsibilities. The act is subject to the Labour Relations Act, collective agreements concluded by the Education Relations Council and the Personnel Administrative Measures (PAM).

➤ **GENERAL AND FURTHER EDUCATION AND TRAINING QUALITY ASSURANCE ACT, (ACT 58 OF 2001)**

The General and Further Education and Training Quality Assurance (GENFETQA) Act provides for the establishment of uMalusi, which is charged with a provision of quality assurance in general and further education and training, the issuing of certificates at the various exit points, control over norms and standards of curricula and assessment, as well as conducting of the actual assessment.

➤ **SOUTH AFRICAN COUNCIL FOR EDUCATORS ACT NO. 31 OF 2000**

The South African Council for Educators Act provides for the governance of the professional teaching corps under a single professional council. The SACE Act further aims to enhance the status of the teaching profession, and to promote the development of educators and their professional conduct. It makes provision for a Legal Affairs and Ethics Department which

has to ensure that educators do not breach the Code of Professional Ethics for educators; protect the dignity of the profession and revised the Code of Educators on a continuous basis.

➤ **ACT PUBLIC FINANCE MANAGEMENT NO. 1 OF 1999 AS AMENDED (PFMA)**

PFMA regulates financial management in the national government, provincial governments and departments within those governments. It further ensures that all revenue, expenditure, assets and liabilities of those governments are managed efficiently and effectively; and provides the responsibilities of persons entrusted with financial management in those governments.

➤ **THE ANNUAL DIVISION OF REVENUE ACT**

These Acts provide for the equitable division of revenue raised nationally amongst the national, provincial and local spheres of government; for the reporting requirements for allocations pursuant to such division; for the withholding and delaying of payments; and for the liability for costs incurred in litigation in violation of the principles of co-operative governance and international relations.

➤ **PUBLIC SERVICE ACT, 1947 AS AMENDED (PROCLAMATION 103 OF 1994) (PSA)**

PSA provides for the organisation and administration of the public service of the Republic, as well as the regulation of the regulation of conditions of employment, terms of office, discipline, retirement and discharge of members of the public service.

➤ **PROMOTION OF ADMINISTRATIVE JUSTICE ACT, 2000 (ACT 3 OF 2000)**

The Promotion of Administrative Justice Act (PAJA), 2000 (Act 3 of 2000) is legislation that emanated from Section 33 of the Constitution. PAJA Applies to administrative acts performed by the State administration that has an effect on the members of the public. It seeks to protect the public from unlawful, unreasonable and procedurally unfair administrative decisions. It ensures that people who are affected by administrative actions are aware of the reason a decision is taken, given an opportunity to provide representations why the decision should not be taken and the right to have the administrator consider the representations. In terms of PAJA the public must be informed of the right to review. PAJA seeks to promote the principles of openness, transparency and accountability.

During the period concerned PAJA awareness will be actively promoted to ensure that it is applied especially in the area of Admissions, Withdrawal of functions of governing bodies, Dissolution of governing bodies, Closure of schools and in certain areas of misconduct.

➤ **PROMOTION OF ACCESS TO INFORMATION ACT, 2000 (Act No. 2 of 2000) (PAIA)**

Promotion of Access to Information (PAIA) is legislation that emanated from section 32 of the Constitution.

It provides that every person has a right of access to a record or information held by the state or information held by the state or another person that is required for the exercise or protection of any rights. It seeks to promote a culture of transparency and

accountability in the public sector. A compulsory Section 32 report is completed annually and forwarded to the Human Rights commission. PAIA requests will be attended to in accordance with the Act.

➤ **PROTECTION OF PERSONAL INFORMATION ACT, 2013 (Act No. 4 OF 2013) (POPIA)**

POPIA applies to the processing of personal information which is entered into a record by a responsible party who is domiciled in South Africa or makes use of automated or non-automated means in South Africa.

The purpose of POPI is to-

- 1 Give effect to the constitutional right of privacy by safeguarding Private information;
- 2 Balance the right of privacy against other rights;
- 3 Regulate the manner in which private information must be processed;
- 4 Provide persons with rights and remedies if POPI is contravened;
- 5 Establish an information regulator to ensure that the rights protected by POPI are respected and those rights are protected and enforced.

The Department will not permit release of Confidential Personal Information of their staff, learners and partner stakeholders without their explicit permission. Information received in confidence will be kept and maintained in that condition until permission is granted for it to be released to third party/ parties.

➤ **BROAD-BASED BLACK ECONOMIC EMPOWERMENT STRATEGY**

The Broad-Black Economic Empowerment strategy is a necessary government intervention to address the systematic exclusion of the majority of South Africans from full participation in the economy.

➤ **ENERGY MASTER PLAN**

The goals of the Masterplan are premised on broad government policy and objectives as presented in the 1998 Energy White Paper. The objectives are to:

- Address energy requirements of the poor;
- Enhance the competitiveness of the economy by provision of low cost, high quality energy inputs to industrial, mining and other sectors; and
- Achieve environmental sustainability of natural resources;

**POLICY MANDATES:**

➤ **THE EDUCATION WHITE PAPER 5 ON EARLY CHILDHOOD DEVELOPMENT (2000)**

White Paper 5 provides for the expansion and full participation of 5-year-olds in pre-primary school reception grade education by 2010, as well as for an improvement in the quality of programmes, curricula and teacher development for 0 to 4-year-olds and 6 to 9-year-olds.

➤ **EDUCATION WHITE PAPER 6 ON INCLUSIVE EDUCATION (2001)**

White Paper 6 describes the intent of the Department of Education to implement inclusive education at all levels in the system by 2020. Such an inclusive system will facilitate the inclusion of vulnerable learners and reduce the barriers to learning, via targeted support structures and mechanisms, which will improve the retention of learners in the education system, particularly those learners who are prone to dropping out.

➤ **EDUCATION WHITE PAPER 7 ON e-LEARNING**

The Education White Paper 7 on e-Learning provides a framework for the roll out of information and Communication Technology (ICT) infrastructure in schools as well as curriculum delivery through ICTs.

➤ **NATIONAL CURRICULUM STATEMENTS (GRADES 10 TO 12)**

The National Curriculum Statements embody the vision for general education to move away from rote-learning model, to a learner-centered outcomes-based approach. In line with training strategies, the reformulation is intended to allow greater mobility between different levels and between institutional sites, as well learning pathways. Its assessment, qualifications, competency and skills-based framework as to promote the integration of knowledge and skills through encourage the development of curriculum models that are aligned to the NQF in theory and practice. The NCS was declared policy in November 2003 to roll out curriculum transformation to schools in the Further Education and Training Band (Grades 10-12). The first year of implementation was 2006 in Grade 10, with Grades 11 implemented in 2007 and the first Grade 12 NCS results released at the end of 2008 academic year.

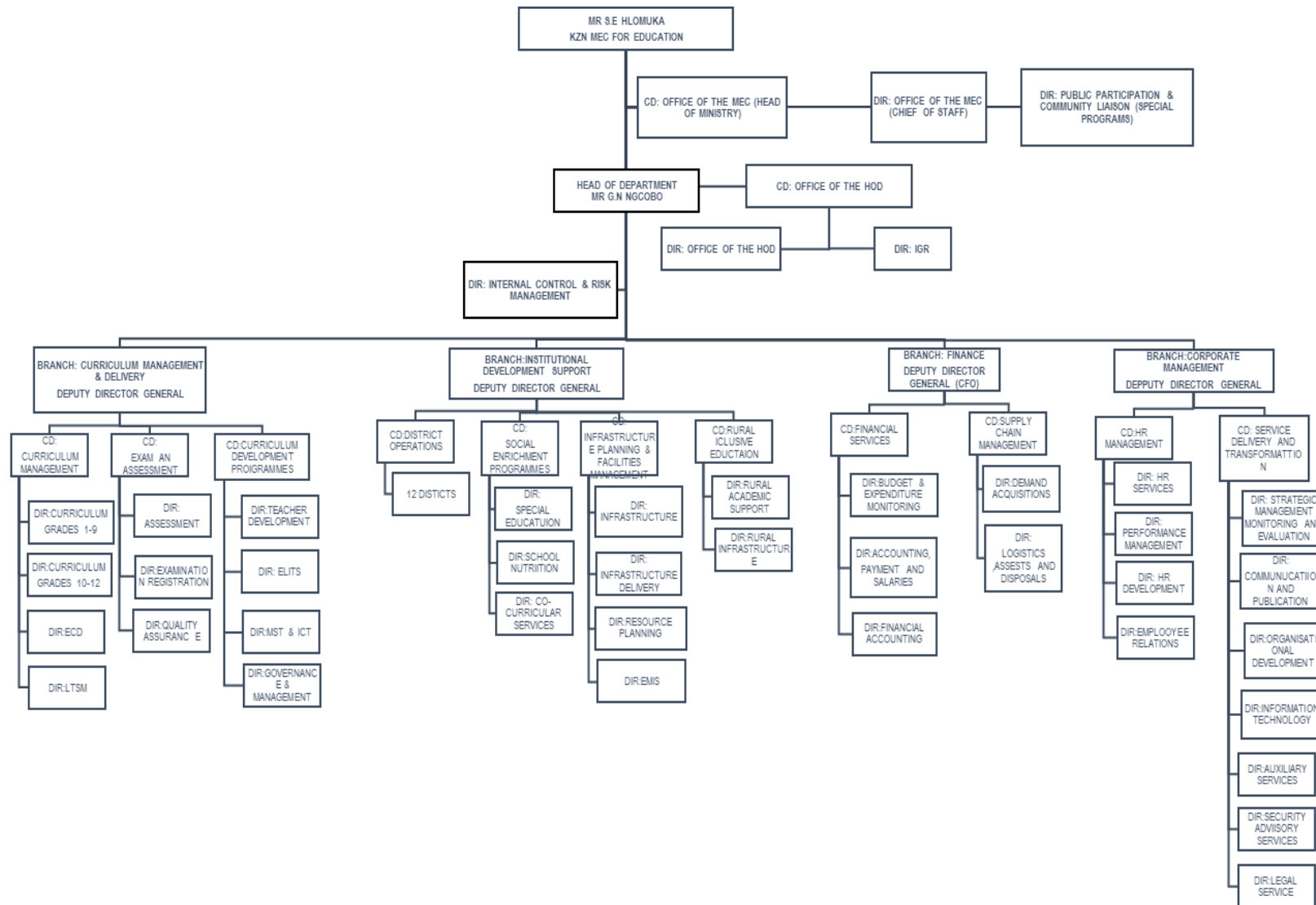
## **2. Updates to institutional policies and strategies**

Other than the legislation and policies pertaining to its core function, the Department is obliged to comply with all the legislation and policies in the public service. In addition to the National Education Legislation Mandates and Education White Papers (EWP) 1-7, the following mandates have been included:

- Public Service Act No 104 of 1994;
- Labour Relations Act No 66 of 1995;
- Basic Conditions of Employment Act No. 75 of 1997;
- Skills Development Act No.97 of 1998;
- National Qualifications Framework Act 67 of 2008
- Employment Equity Act No 55 of 1998;
- Public Finance Management Act No 1 of 1999;
- Preferential Procurement Framework Act No 5 of 2000;
- Treasury Regulations;
- Children Act 38 of 2005;
- Promotion of Administrative Justice Act No 3 of 2000;
- Promotion of Access to Information Act No 2 of 2000;
- Protection of Personal Information Act No 4 of 2013;
- Protected Disclosures Act No 4 of 2000;

- Occupational Health and Safety Act No. 85 of 1993;
- Language in Education Policy, 1997
- Norms and Standards for Educators, Government Gazette, Vol. 415, No. 20844, 2000
- National Policy on Whole School Evaluation (July 2001)
- National Curriculum Statement: Grade R-9 (Gazette 23406, Vol. 443-May 2002)
- National Policy on Religion and Education, 2003
- Policy Document on Adult Basic Education and Training (12 December 2003)
- National Education Information Policy (Government Notice 1950 of 2004)
- National policy regarding Further Education and Training Programmes: Approval of the amendment to the programme and promotion requirements for the National Senior Certificate: A Qualification at Level 4
- Intergovernmental Relations Framework Act No. 13 of 2005
- Addendum to FET Policy document, National curriculum Statement on National Framework regulating learner with Special Needs (11 December 2006)
- National Policy on HIV/AIDS for Learners and Educators in Public Schools and Students and Educators in Further Education and Training Institutions, 1998 on the National Qualification Framework (NQF) [Gazette 29851 of April 2007].
- National Policy on the conduct, administration and management of assessment for the National Certificate (vocational), 2007
- National Education Policy Act: Requirements for Administration of Surveys, (2 April 2007)
- National Policy Framework for Teacher Education and Development in South Africa (26 April 2007)
- Regulation pertaining to conduct, administration and management of assessment for the National Senior Certificate (Gazette 31337, Volume 518 of 29 August 2008)
- National Planning on an Equitable Provision of an Enabling School Physical Teaching and Learning Environment (21 November 2008)
- Construction Industry Development Board (Act 38 of 2000)

## ORGANISATIONAL STRUCTURE



**8. ENTITIES REPORTING TO THE MEC**

There are no entities reporting to the Department

## PART B: PERFORMANCE INFORMATION

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

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

Refer to page 219 to 222 of the Report of the Auditor-General, published as Part E: Financial Information.

## **2. OVERVIEW OF DEPARTMENTAL PERFORMANCE**

### **2.1 Service Delivery Environment**

The Kwa-Zulu Natal Department of Education comprises of 12 districts, 41 CMC's, 203 Circuits and 6 118 functioning schools. Of these, 5 754 are public ordinary schools, 273 independent ordinary schools, 77 public special schools, 4 independent special schools and 10 Pre-primary schools. The 5 754 for public ordinary schools comprised of 3 803 primary schools, 1 593 secondary schools and 358 combined schools.

There are 2 816 731 learners in public ordinary schools. The Pinetown district (with 362 846 or 12.88% learners) has the highest percentage of learners in the province, while Amajuba district (139 204 or 4.94% learners) has the lowest percentage of learners.

There are 88 718 educators in public ordinary schools in KwaZulu - Natal. Umlazi district (11 667 or 13.15%) has the highest percentage of educators, while two districts – namely, Amajuba and Harry Gwala – has fewer than 5 000 educators each.

Given the sheer size of the Department and the number of beneficiaries to whom we provide services, it is a rather daunting task to operate within the context of severe budgetary constraints and unrealistic expectations. We are always striving to do more with less.

There is limited scope for reprioritisation of our budget for good and services as the Department's budget is allocated against Compensation of employees, as well as specific national and provincial priorities. We have that the carry-through impact of the significant reduction of our budget from 2021/22 onward implemented by National Treasury, has resulted in the unaffordability of critical filled and vacant posts. Further contributing to the budget pressures against Compensation of employees is the fact that National Treasury did not provide funding for the wage agreement in 2024/25, nor has funding been provided for this over the MTEF.

Due to the largest slice of the budget going towards compensation of employees, provisioning at schools and infrastructure projects have suffered. In 2024/25, for example, schools had a minimal budget to procure school furniture to meet the needs of learners. The need was much higher than the budget provided, hence the Department required more funding to procure additional school furniture. These funds were reprioritised from Buildings and other fixed structures. Planned activities and service delivery has suffered due to lack of funds.

Despite the implementation of stringent cost cutting measures, the Department was unable to identify adequate savings in-year to fully address the shortfall to deliver key services, as most programmes show budget pressures.

The Department also finds itself in a position where service providers cannot be paid within 30 days. This has resulted in threats of litigation, the withholding of services and the breach of trust with stakeholders.

To save costs we are gradually moving towards the realisation of operational efficiencies arising from an increasingly digitised work environment. This is aimed at effective maintenance of internal financial and non-financial controls, risk management and good governance in the context of extremely challenging fiscal environment.

To improve efficiencies in the Department, we have adopted an e-submission system and are currently capacitating all components to use it. Virtual meetings and workshops are also held using MS Teams or Zoom to save costs.

Socio-economic challenges such as poverty, crime and vandalism at schools accompanied by adverse weather conditions have worsened the plight of the Department. The Department has to repair vandalised and storm damaged schools to ensure that learning and teaching is not compromised. This devours our meagre budget for goods and services even further.

Another challenge remains the demand for the provision of meals to needy learners in quantile 4 and 5 schools that cannot be accommodated in the current national allocation to the province as well as the demand for learner transport from qualifying learners who are in the waiting list.

Despite the constraints, we have made headway in improving access to learning. We nonetheless acknowledge the continuing challenges, especially in respect of: equity and redress; the drop-out rates; the levels of literacy and numeracy; the performance of our learners in the subjects of maths and science; teacher support and development; and learner behaviour and parental involvement in the education system.

## 2.2 Service Delivery Improvement Plan

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

### Main services and standards

| Main services                               | Activities  | Standard of service (2023-24)   | Targeted standard of service (2024-25)   | Actual achievement   |
|---|---|---|--|--|
| Monitoring of high-risk examination centres | Issue an audit of the examination centre tool to all examination centres                                    | Provided audit tools to all examination centres via the district office   | 1764 Examination centres issued with audit tools.  | Centres received and completed the Audit tools.<br>Centres were authenticated to conduct credibility examinations.   |
|   | Conduct verification of schools offering examination for the first time and independent examination centres | Centres visited by districts for verification   | 3 new public schools verified<br><br>All independent centres visited by districts for verification                                 | 3 Public schools will be offering Grade 12 for the first time IN 2025  |
|   | Training of district core teams on invigilation and monitoring  | Conducted training of District Core Training teams for 12 District, Each Core team led by the District Head of Exams, | Trained 12 District Core Training Teams for the May/June 2025 Examinations.<br><br>Core teams for the Nov/Dec Examinations will be | Province trained the District Core Team on 29 April 2025. Training material developed by the province and distributed to district heads for utilisation during training of chief invigilators<br><br>In accordance with the integrated management plan core teams will be trained in July 2025 |

| Main services | Activities  | Standard of service (2023-24)   | Targeted standard of service (2024-25)  | Actual achievement  |
|---------------|---|---|---|---|
|               |   |   | trained in July 2025.   |   |
|               | Train provincial monitors on examination monitoring | Training of Provincial Monitors conducted on 13 April and September 2024 for the May/June and Nov/Dec Examinations, respectively. | 30 Provincial Monitors trained for the May/June SC/NSC Exams on 30 April 2025.<br><br>70 Provincial Monitors will be trained for the Nov/Dec examinations.  | In 2024 All Provincial Monitors were successfully trained, accredited and strategically placed at high-risk centres.<br><br>Monitoring Instrument developed and distributed to all provincial monitors for easy reporting.<br>Training of provincial monitors for Nov/Dec has been scheduled for 8 September 2025.  |
|               | Monitor Training of chief invigilators              | District Heads of Exams conducted training in 12 districts. Training was closing monitored by the province.                       | 12 District Heads of Exams trained 1764 NSC principals which was monitored by the province.<br><br>Chief Invigilators for Nov/Dec 2025 exams is scheduled for August/September.   | Training was conducted in Aug/Sept of 2024 in accordance with the management plan. All chief invigilators were officially appointed by the district director.<br><br>District components are currently developing management plans with regards to the training of chief invigilators for the Nov/Dec examinations. |
|               | Monitoring of invigilators                          | Adequately trained monitors were deployed to examination centres to monitor, inter alia, invigilation                             | 1426 examination centres were monitored by adequately trained provincial and district monitors in respect of the May/June 2025 examination<br><br>Competent monitors will be identified to monitor, inter alia, invigilation at 1764 NSC exam centres | 844 Provincial and district personal were deployed to monitor 1764 examination centres<br><br>In August 2025 examination monitors will be identified to monitor the invigilation process at exam centres.   |
|               | Monitoring the conduct of the examination process   | Conducted monitoring of May/June Senior Certificate (SC)/National Senior Certificate (NSC) Examination in June and                | 844 Conducted monitoring of May/June Senior Certificate (SC)/National Senior Certificate (NSC) Examination in June and  | 826 High risk centres monitored despite the lack monitoring capacity in 2024.   |

| Main services | Activities | Standard of service (2023-24) | Targeted standard of service (2024-25) | Actual achievement |
|---------------|------------|-------------------------------|--|--------------------|
|               |            | November respectively.        | November respectively.                 |                    |

***Batho Pele arrangements with beneficiaries (Consultation access, etc.)***

| Current/actual arrangements   | Desired arrangements  | Actual achievements   |
|---|---|---|
| Beneficiaries consulted through media engagements, forums, and social media platforms | Continuous consultation to all relevant stakeholders                              | Continuous consultation to all relevant stakeholders                              |
| Information is provided through various media platforms and newsletters               | Continuously provide information through multiple media platforms and newsletters | Continuously provide information through multiple media platforms and newsletters |
| Complaints received through the Departmental Call Centre, Social media platforms      | Development of a complaints management system                                     | The development of a system is in the initial stages                              |

***Service delivery information tool***

| Current/actual information tools   | Desired information tools                              | Actual achievements                                    |
|--|--|--|
| Beneficiaries consulted and provided information through media engagements, forums, and social media platforms | Continuous consultation with all relevant stakeholders | Continuous consultation with all relevant stakeholders |

### Complaints mechanism

| Current/actual complaints mechanism   | Desired complaints mechanism   | Actual achievements  |
|---|--|--|
| <ul style="list-style-type: none"> <li>Complaints are received and acknowledged through the Call Centre.</li> <li>Complaints are assigned a reference number then referred to the relevant directorates for investigation and redress.</li> <li>Manual system is currently used to capture complaints daily.</li> <li>Monthly reports are compiled manually.</li> </ul> | <ul style="list-style-type: none"> <li>Complaints to be received via the Call Centre and captured on the web-base programme or online programme which will automatically generate a reference number.</li> <li>Complaints to be instantly referred to the relevant directorate via email.</li> <li>Directorates to investigate and resolve complaints.</li> <li>Feedback given to the call centre via email indicating the outcome.</li> <li>The Call Centre agent will update the complaint and close it on the system.</li> <li>Monthly reports to be generated from the web-based indicating the key indicators.</li> </ul> | <ul style="list-style-type: none"> <li>Achieving Complaints resolution rate above 90%</li> </ul> |

## 2.3 Organisational environment

The overall performance of the department is dependent on the efficacy of its operations within the various strata of the organization. The continuous financial constraints require an innovative approach within the department to deliver on its strategic plan and annual performance plan.

The Minister of Public Service and Administration (MPSA) has issued a directive dated 1 April 2022 on Organisational Functionality Assessment (OFA) in the public service. In accordance with this directive, departments were required to conduct an OFA using the prescribed toolset to assess the effectiveness of its internal systems and processes and to submit a report to the MPSA by 1 April 2024. OFA is the systematic analysis of organisational functionality measured against:

- Capacity to deliver
- Resource utilisation and deployment
- Institutionalised systems, policies and processes

In this regard the department has completed this project which culminated in a detailed report with accompanying findings and recommendations as well as an implementation plan. The findings and recommendations contained in the implementation plan are being implemented and monitored on a quarterly basis.

DPSA has developed a productivity management framework, productivity management toolkit and operations management framework. These documents are aimed at guiding the public service towards improved efficiency, effectiveness and operations that would yield an improvement in the provision of service delivery.

Standard operating procedures and business process maps were developed in functional areas wherein challenges were identified. An impact assessment undertaken of the standard operating procedures revealed that it has improved the overall functionality of business units in terms of efficiency, effectiveness, workflow and accountability.

The Constitution of South Africa envisages a public service that is professional, accountable and development oriented. The National Development Plan (NDP) identifies specific steps that need to be taken to promote principles contained in the constitution to build an efficient, effective and development oriented public service. In keeping with the aforementioned principles, the DPSA has issued a directive on Human Resources Management and Development for Public Service Professionalization. This directive comprises four pillars viz.:

- Pillar 1 – Recruitment and Selection
- Pillar 2 - Induction and Onboarding
- Pillar 3 - Planning and Performance Management
- Pillar 4 - Continuing Learning and Professional Development

In line with the aforementioned directive, the department has commenced with the alignment of job descriptions to the minimum entry requirements into Senior Management Services and mobility within the Senior Management Services.

The year under review has been characterised with a variety of challenges as the department is extremely concerned with the high levels of disruption in academic activities caused by community protests, learner-on-learner violence, bullying and other social ills that have surfaced within the schooling environment. It is common cause that such occurrences have a traumatic effect on learners and, in order to address these issues, appropriate measures/interventions have been implemented. Furthermore, the province has experienced extreme heat waves and thunderstorms as weather patterns are impacted by global climate change, which has a negative effect on the wellbeing of learners and communities. Other natural disasters such as tornados, flooding, etc. have also caused tremendous damage to school infrastructure resulting in funding being reprioritized to mitigate further losses, hence significantly impacting on the budget.

Despite the budgetary constraints that threaten the education sector the department was able to fill a total of 3471 level 1 critical posts. These posts had become vacant as a result of attrition, retirement, promotions and resignations. These posts became vacant in critical subjects such as maths, physical sciences, life sciences, technical subjects and other new subjects. This is a significant milestone for the department, as it would enable us to improve the teacher to learner ratio, enhance teaching and learning, and ultimately improve pupil outcomes.

Phase I of the Presidential Employment Stimulus (PES) was implemented from December 2020. During that period, the Basic Education Sector implemented the Basic Education Employment Initiative (BEEI) as part of the PES. BEEI has gone on to be viewed as a flagship programme of the PES with over a million job opportunities having been created for youth over the 4 phases of which approximately 260 000 were in KwaZulu-Natal. The success of BEEI within the PES is attributed to the fact that Department of Education has a school in every community and thus can have an impact in every community.

The Programme has the dual purpose of providing youth (between ages of 18 to 35) with temporary employment while also giving much needed support to teachers in the classroom and the school in general. The youth gain valuable work experience as well as training and are remunerated a stipend which equips them eventually pursuing long term careers.

Notwithstanding the success of BEEI, the interest to extend the programme and the possible institutionalisation of it, the funding of the Programme was a challenge. While funding was sourced from UIF, their governing policies does not allow money from UIF going to government. The New Minister for Department of Employment & Labour intervened, and it was

resolved by the appointment of Industrial Development Corporation (IDC) acting as an Agency to manage the payment functions.

The Funding from UIF is R4, 013 billion and allows for the creation of 158 402 job opportunities, of which R881 413 040 will be utilised to fund 35 336 jobs for KZN. In addition to the stipends R4000 x 6months, this allocation will also cover other costs including 1% UIF for employer contribution, R30 x 6 months Data for Assistants, Exit Opportunities (that includes incubation, start-ups of businesses, etc). The Funding Agreement has been signed by the 4 parties viz. UIF, IDC, DBE and the Presidential Project Management Office (PPMO). It must be noted that these funds will not be transferred to the bank account of the department. The funds will be managed by IDC and be paid directly to the bank accounts of the Assistants via Kwantu Payment Solutions.

National Treasury has also come on board to top up the funding by allocating R1,6 billion. This allows for the creation of 46274 posts of which R260 851 774 will be utilised to fund 10 322 jobs for KZN. The funding from National Treasury also covers stipends (R4000 x 6months), 1% UIF for employer contribution, R30 x 6 months, Data for Assistants, Project Management. The allocation for training of the Assistants for all PEDs will be located in the DBE. The funds from National Treasury became available on 1 April 2025.

The combination of the funding will result in KZN having 45 658 job opportunities for the youth during Phase 5 of BEEI. KZN is once again being allocated the largest number with having 22,31% of the budget allocated to the BEEI Phase V and this is based on the total number of learners in KZN against the total of the country.

The schools may appoint Assistants in accordance with the allocation in respect of the following categories:

Reading Champions – to promote literacy in Grades 1 to 3 with priority being No Fee Schools

Curriculum Assistants – to promote improvement in Languages and Mathematics in Senior Phases

E Cadres – promotion of IT in schools and the support for the Kwantu Payment System

Care and Support Assistants – assist with the social support needs of the learners

Handymen/women – promote plumbing, Painting, electrical skills of youth which benefitting the infrastructure needs of the schools

Sports & Enrichment Assistant – to promote sports and arts at schools

Lab Assistant – to assist educators with the preparation before and after lessons

Workshop Assistants – to assist educators in Technical Schools to prepare equipment and tools before and after lessons.

The contract period for the Assistants is 2 June 2025 up to 30 November 2025 and they will be remunerated a stipend of R4000 per month.

## 2.4 Key policy developments and legislative changes

### **Education Laws:**

The Basic Education Laws Bill which sought to amend the South African Schools Act No.84 of 1996 (SASA) was passed by the National Assembly on 26 October 2023 and was assented to by the President on 13 September 2024. Section 4 and 5 of the Basic Education Laws Amendment Act No 32 of 2024(BELA Act) became fully operational on 24 December 2024. The BELA significantly impacted the operations of the Department during the period under review and it also had financial implication.

The BELA very briefly and *inter alia* –

- gave effect to court judgments that affected the education sector and remained compliant with international human rights principles such as the changes to the admission and language policies of the school;
- Changed the compulsory age of learners to Grade R
- provided for financial and public accountability framework for Governing bodies;
- increased the Ministers regulatory powers;
- removed certain functions from the MEC and placed those with the MEC;
- provided for more transparency and included the principles of the Promotion of Administrative Justice Act No.3 of 2000;
- Enhanced the decision making and oversight powers of the MEC and HOD;
- Provided for Dispute Resolution mechanisms which would seek to decrease the litigation against the Department;
- Provided guidance for the review of school policies and code of conduct
- Liability of the state(MEC) for contractual and delictual damages in instances where the approval of the HOD was not sought.
- The DBE is presently drafting regulations to give effect to the BELA and which will guide Provinces on the implementation of the amendments.

### **Transversal Legislation**

The South African Public Procurement Act No 28 of 2024 was assented to by the President on 23 July 2024 however it is not yet in force.

This Act once in force would standardize and improve public procurement practices. The Act itself promotes transparency, accountability and cost effectiveness in the public procurement processes and would combat corruption and promote the efficient use of public resources.

### 3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Impact Statement of the Department is: *Skilled and competent learners prepared for socio-economic emancipation.*

The 5 outcomes of the Department contribute towards the impact *Skilled and competent learners prepared for socio-economic emancipation, while all output indicators contribute towards the outcomes.*

#### **Outcome 1: Sound corporate governance and accountability**

The Department has implemented various measures to advance good governance, financial discipline, accountability, and professional ethics of fairness and equity, where no one is discriminated against for any reason.

Significant strides have been made in strengthening internal controls and improving the efficiency of the system. The Department's audit and performance turnaround strategies for the entire system will lead to sound corporate governance and accountability.

The output indicators for Programme 1 contribute to good governance and accountability whereby we ensure that data is efficiently processed and shared for curriculum delivery and general planning by the utilisation of SA-SAMS; the indicator on connectivity ensures that both educators and learners can access much needed curriculum and administration information; the indicator on expenditure on non-personnel items tries to ensure that more financial resources are allocated to infrastructure and curricular needs as opposed to personnel expenditure; the indicators on staffing pursue redress and equity by strengthening the prioritization of women in management positions; while the indicator on payment of suppliers is intended to ensure that all suppliers are paid within the prescribed period which promotes good governance and accountability by ensuring that service delivery continues without any disruptions to teaching and learning which may arise when suppliers are not paid on time.

#### **Outcome 2: Youth better prepared for further learning and the world of work**

The output indicators under Programmes 2, 3 and 5 ensure that schools are well resourced and prepared for teaching and learning so that our learners are better prepared for further learning and the world of work while the indicators under Programme 7 measures academic achievements in our pursuit of preparing learners for further learning and the world of work.

The Department has increased access to subjects such as STEM subjects for historically disadvantaged learners. In addition, the Department has implemented a curriculum with skills and competencies for a changing world in many more public schools by adequately making provisioning for the implementation of the Three Streams Model (Academic, Technical Vocational and Technical Occupational). There is an increase offering of subjects such as: Visual Arts; Woodworking; Fitting and Machining; Agricultural Technology; Construction; Tourism; Agricultural Management Practices; Consumer Studies; Dramatic Arts; Hospitality Studies; Digital Systems; Music; Power Systems; and Engineering Graphics and Design. The Department has also introduced Coding and Robotics in selected schools. Despite the serious challenges brought about by environmental factors

such as floods, load shedding and service delivery disruptions, once again the Department was able to remain resolute and make progress towards achieving Outcome 2.

**Outcome 3: A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world.**

Improving teachers' knowledge, skills and dispositions is one of the most critical steps to improving learner achievement. It is therefore essential to equip educators to meet the evolving needs of the province and country in ensuring effective curriculum delivery.

The Department's teacher training programme was also adversely affected by the severe austerity measures which were exacerbated by the natural disasters and other societal upheavals that disrupted education programmes in the province.

In addition to physical meetings the Department implemented alternative methods of teacher training such as virtual workshops and training to curtail travel, accommodation and other costs.

The output indicators on the training of educators ensures that our educators are competent with the requisite skills for curriculum delivery and assessment in a changing world.

**Outcome 4: Improved reading for meaning, numeracy and digital skills**

The Department in collaboration with support partners, non-profit organizations and other government agencies have collaborated to improve reading for meaning through various reading promotion strategies such as: storytelling; reading aloud; shared reading; peer reading; independent reading; establishment of reading clubs; organising read to lead campaigns and young writer's projects.

As part of the province's commitment to improving literacy and reading for meaning, the Department, amongst other interventions, provided 147 schools with multimedia resources. The output indicators on the supply of LTSM, multimedia resources as well as the training of educators in language and literacy contribute to the outcome *Improved reading for meaning, numeracy and digital skills*.

**Outcome 5: Collaborative and responsive infrastructure planning and implementation**

The output indicators in Programme 5 measure the provisioning of basic services to schools which include electricity, water and sanitation, additional infrastructure, and maintenance as part of our commitment to providing a safe and dignified teaching and learning environment. Collectively, these indicators respond to the realisation of the outcome *Collaborative and responsive infrastructure planning and implementation*. In ensuring that our learners are provided with the requisite infrastructure, we are also contributing to the outcome *Youth better prepared for further learning and the world of work* by ensuring that our learners are accommodated in a suitable learning environment until the completion of their schooling.

## INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

### 3.1 Programme 1: Administration

#### Programme Purpose

The purpose of Programme 1 is to provide for the overall management of the education system in accordance with the National Education Policy Act., the Public Finance Management Act, and other policies. Programme 1 includes publicly funded goods and services, in particular teachers, non-teachers, and office items, utilized for governance, management, research and administration, as well as general office services, e.g., cleaning and security services, if utilized in the provincial head office and its subsidiary district and circuit offices.

#### Sub-Programmes

This programme has six sub-programmes analyzed as follows:

- (i) **Office of the MEC**  
To provide for the functioning of the office of the Member of the Executive Council (MEC) for education in line with the ministerial handbook.
- (ii) **Corporate Services**  
To provide management services which are not education specific for the education system.
- (iii) **Education Management**  
To provide education management services for the education system
- (iv) **Human Resource Development**  
To provide human resource development for office-based staff
- (v) **Education Management Information System (EMIS)**  
To provide education management information in accordance with the National Education Information Policy
- (vi) **Conditional Grants**  
To provide for projects (including inclusive education) under programme 2 specified by the Department of Basic Education and funded by conditional grants.

### **Summary of Achievements**

During the Financial Year, the Department ensured that 5 812 schools could be contacted electronically (via email) as part of ensuring a seamless system of communication. Furthermore, all 5 812 Public schools are reported to be using the South African Schools Administration and Management Systems (SA-SAMs) or any alternative electronic solution to provide data.

## **3.2 Programme 2: Public Ordinary Schools**

### **Programme Purpose**

The purpose of programme 2 is 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. The majority of programmes rolled out within programme 2 (to support youth in being better prepared for further learning and world of work) have reported positive achievements.

### **Sub-Programmes**

*This programme has five sub-programmes, analysed as follows:*

- (i) Public Primary Schools**  
To provide specific public primary ordinary schools (including inclusive education) with resources required for the Grade 1 to 7 level.
- (ii) Public Secondary Schools**  
To provide specific public secondary ordinary schools (including inclusive education) with resources required for the Grade 8 to 12 levels.
- (iii) Human Resource Development**  
To provide departmental services for the development of educators and non-educators in public ordinary schools (Including inclusive education).
- (iv) In-school Sport and Culture**  
To provide additional and departmentally managed sporting, cultural and reading activities in public ordinary Schools (including inclusive education).
- (v) Conditional Grant**  
To provide for projects (including inclusive education) under programme 2 specified by the Department of Basic Education and funded by conditional grants.

### **Summary of Achievements**

During the reporting period, seven hundred and fifty (750) Learner Support Agents (LSAs) were appointed to implement care and support interventions for learners. A total of 2 479 269 (88%) learners out of 2 817 421 learners that are enrolled at public ordinary schools were reported to be benefitting from the National School Nutrition Programme and 2 136 976 learners were reported to be benefitting from the No Fees School Policy.

Four hundred and thirty-three (433) schools with a total number of 74 586 learners were reported to be benefitting from learner transport. As part of the province's commitment to improving literacy and reading for meaning, the Department provided 147 schools with multimedia resources.

Capacity building of teachers has remained one of the priorities of the Department with 6 358 foundation phase teachers trained in reading content and methodology, 6 252 foundation phase teachers trained in numeracy content and methodology, 18 927 teachers trained in mathematics content and methodology, and 25 610 teachers trained in language content and methodology.

## **3.3 Programme 3: Independent Schools**

### **Programme Purpose**

The purpose of Programme 3 is to support independent schools in accordance with the South African Schools Act as enshrined in the Norms and Standards for School Funding Regulations.

### **Sub-Programmes**

This programme has two sub-programmes, analysed as follows:

- (i) **Primary Phase**  
To support independent schools offering Grades 1 to 7
- (ii) **Secondary Phase**  
To support independent schools offering Grades 8 to 12

### **Summary of Achievements**

Funding for qualifying learners at Independent Schools ensures that the Department is providing access to quality education. During the reporting period the Department has reported 40,5% (115) registered independent schools as receiving subsidies, out of a total of 284 Independent schools in the province. These schools are monitored on both administration and curriculum delivery.

## **3.4 Programme 4: Public Special Schools Education**

### **Programme Purpose**

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

### **Sub-Programmes**

This programme has three sub-programmes analysed as follows:

- (i) **Schools**  
To provide specific public special schools with resources (including E-learning and inclusive education)
- (ii) **Human Resource Development**  
To provide departmental services for the development of educators and non - educators in public special schools (including inclusive education).
- (iii) **Conditional Grants**  
To provide for projects under programme 4 specified by the Department of Basic Education and funded by conditional grants (including inclusive education).

### **Summary of Achievements**

During the reporting period, 22 593 Learners were reported to be enrolled in public special schools against a target of 21 600 with a total of 2 030 educators employed within public special schools. The Department has also ensured the training of 2 957 teachers on the screening, identification, assessment, and support (SIAS) policy.

## **3.5 Programme 5: Early Childhood Development**

### **Programme Purpose**

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

### **Sub-Programmes**

This programme has four sub-programmes analysed as follows:

- (i) **Grade R in Public Schools**  
To provide specific public ordinary schools with resources required for Grade R.
- (ii) **Pre-Grade R Training**  
To provide training and payment of stipends of Pre-Grade R practitioners/ educators
- (iii) **Grade R in Grade R in early childhood development centres**  
To support Grade R, at early childhood development centres.

**(iv) Human Resource Development**

To provide departmental services for the development of practitioners/ educators and non-educators in grade R

**Summary of Achievements**

During the reporting period the Department reports 2 140 fully registered ECD centres, whilst 1 259 ECD centres are reported to be conditionally registered. A total of 175 001 learners were reported to be accessing registered ECD programmes.

### **3.6 Programme 6: Infrastructure Development**

**Programme Purpose**

To provide and maintain school infrastructure facilities through infrastructure programmes in support of teaching and learning at schools. The aim is to ensure that the school infrastructure is in compliance to the Regulations Relating to the Minimum Norms and Standards for Public School Infrastructure.

**Sub-Programmes**

This programme has four sub-programmes analysed as follows:

**(i) Administration**

To provide and maintain infrastructure facilities for administration

**(ii) Public Ordinary Schools**

To provide and maintain infrastructure facilities for public ordinary school

**(iii) Special Schools**

To provide and maintain infrastructure facilities for public special school

**(iv) Early Childhood Development**

To provide and maintain infrastructure facilities for early childhood development

**Summary of Achievements**

During the 4th quarter of the financial year, the Department reports 40 schools as having been provided with water infrastructure; while 11 schools were provided with electricity infrastructure and 88 schools were supplied with sanitation facilities.

### **3.7 Programme 7: Examination and Education Related Services**

**Programme Purpose**

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

### **Sub-Programmes**

This programme has five sub-programmes analysed as follows:

- (i)       **Payments to SETA**  
To provide human resource development for employees in accordance with the Skills Development Act.
- (ii)       **Professional Services**  
To provide educators and learners in schools with departmentally managed support services.
- (iii)       **Special Projects**  
To provide for special departmentally managed intervention projects in the education system.
- (iv)       **Examination**  
To provide for departmentally managed examination services.
- (v)       **Conditional Grants**  
To provide for projects specified by the department that is applicable to more than programme and funded with conditional grants.

### **Summary of Achievements**

The overall KZN pass rate for the class of 2024 stands at 89,5% which is an increase of a 3,1% from the class of 2023. Of the 89,5% learners that passed, 52% of the learners obtained Bachelor passes which is an increase of 6% from the class of 2023. Furthermore, 17,6% of learners achieved 60% and above in Mathematics whilst 15% of learners attained 60% and above in Physical Sciences. The number of secondary schools with NSC pass rate of 60% and above increased by 28 from the class of 2023. The number of schools withan NSC pass rate below 60% decreased by 27 from the class of 2023

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

**Table 2.4.4.1:**

### PERFORMANCE INFORMATION – ORIGINALLY TABLED ANNUAL PERFORMANCE PLAN

#### PROGRAMME PERFORMANCE INFORMATION FOR FINANCIAL YEAR 2024/25

| PROGRAMME 2: PUBLIC ORDINARY SCHOOLS                         |   |  |                                      |                                      |                          |  |   |       |   |   |
|--|---|--|--------------------------------------|--------------------------------------|--------------------------|--|---|-------|---|---|
| Outcome  | Output  | Output Indicator   | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | *Actual Achievement 2024/2025 until date of re-tabling | Deviation from Planned Target to actual Achievement for 2024/2025 |       | Reasons for Deviation   | Reasons for revisions to the Outputs / Output indicators / Annual Targets |
| Youth better prepared for further learning and world of work | Learners benefitting from school nutrition programme. | NON-STANDARDISED OUTPUT INDICATORS   |                                      |                                      |                          |  |   |       |   |   |
|  |   | NSOI 2.1: Percentage of learners benefitting from school nutrition programme | 83%                                  | 84%                                  | 83%                      | 87%  | 4,00%   | 4,82% | The target has was exceeded due to the increased number of learners in the programme in the 2024/25 financial year. | The initial target was under-stated.                                      |

| PROGRAMME 3: INDEPENDENT SCHOOLS                             |   |   |                                      |                                      |                          |  |   |   |   |   |
|--|---|---|--------------------------------------|--------------------------------------|--------------------------|--|---|---|---|---|
| Outcome  | Output  | Output Indicator  | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | *Actual Achievement 2024/2025 until date of re-tabling | Deviation from Planned Target to actual Achievement for 2024/2025 |   | Reasons for Deviation   | Reasons for revisions to the Outputs / Output indicators / Annual Targets |
| Youth better prepared for further learning and world of work | Registered independent schools receive subsidies            |   |                                      |                                      |                          |  |   |   |   |   |
|  |   | SOI 301: Percentage of registered independent schools receiving subsidies.      | NEW                                  | 42.6%                                | 38%                      | -  | -   | - | This is an annual target which is reported on in the 4th quarter. | The initial target was under-stated.                                      |
| Youth better prepared for further learning and world of work | Funded independent schools visited for monitoring purposes. | NSOI 3.1: Number of funded independent schools visited for monitoring purposes. | 126                                  | 121                                  | 121                      | -  | -   | - | This is an annual target which is reported on in the 4th quarter. | The initial target was under-stated.                                      |

| PROGRAMME 4: PUBLIC SPECIAL SCHOOLS EDUCATION                |  |  |                                      |                                      |                          |  |   |   |   |                                      |   |
|--|--|--|--------------------------------------|--------------------------------------|--------------------------|--|---|---|---|--------------------------------------|---|
| Outcome  | Output                                       | Output Indicator                                       | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | *Actual Achievement 2024/2025 until date of re-tabling | Deviation from Planned Target to actual Achievement for 2024/2025 |   |   | Reasons for Deviation                | Reasons for revisions to the Outputs / Output indicators / Annual Targets |
| Youth better prepared for further learning and world of work | Learners enrolled in public special schools. | STANDARDISED OUTPUT INDICATORS                         |                                      |                                      |                          |  |   |   |   |                                      |   |
|  |  | SOI 401: Number of learners in public special schools. | 20 761                               | 21 371                               | 21400                    | -  | -   | - | This is an annual target which is reported on in the 4th quarter. | The initial target was under-stated. |   |

**TABLE 2.4.4.2:**

**PERFORMANCE INFORMATION – RE-TABLED ANNUAL PERFORMANCE PLAN**

**PROGRAMME PERFORMANCE INFORMATION FOR FINANCIAL YEAR 2024/25**

| PROGRAMME 1: ADMINISTRATION                   |   |  |                                      |                                      |                          |                              |   |              |  |
|---|---|--|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|--------------|--|
| Outcome                                       | Output  | Output Indicator   | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | Actual Achievement 2024/2025 | Deviation from Planned Target to actual Achievement for 2024/2025 |              | Reasons for Deviation  |
| Sound corporate governance and accountability | Public schools using the South African Schools Administration and Management Systems (SA-SAMs) to electronically provide data | STANDARDISED OUTPUT INDICATORS   |                                      |                                      |                          |                              |   |              |  |
|   |   | SOI 101: Number of public schools that use the South African Schools Administration and Management Systems (SA-SAMs) or any alternative electronic solution to provide data. | 5 865                                | 5 831                                | 5 860                    | 5 812                        | -48   | -0,82%       | The issue of non-viable schools has impacted negatively on achieving the set target.   |
| Sound corporate governance and accountability | Public schools contacted electronically (e-mail)  | SOI 102: Number of public schools that can be contacted electronically (e-mail).   | 5 540                                | 5 831                                | 5 860                    | 5 812                        | -48   | -0,82%       | Non-viable schools have negatively contributed to not achieving the set target.  |
| Sound corporate governance and accountability | Education Expenditure going towards non personnel items   | SOI 103: Percentage of education expenditure going towards non-personnel items.  | 9.91%                                | 9,84%                                | 10,26%                   | 9,99%                        | -0,27%  | -2,63%       | Enforced cost-cutting due to the non- funding of the wage agreement resulted in pressures on Compensation of Employees. Matter raised with oversight committees and treasuries for more funding.   |
| Sound corporate governance and accountability | Women in Senior Management Service  | NON-STANDARDISED OUTPUT INDICATORS   |                                      |                                      |                          |                              |   |              |  |
|   |   | NSOI 1.1: Percentage of women in Senior Management Service.  | 35%                                  | 41%                                  | 50%                      | 40%                          | -10,00%   | -20,00%<br>- | Posts can only be filled by females as they become vacant and subject to availability of suitable female candidates. Selection committees are being appraised of the department's obligations in regard with this, prior to proceeding with selections so as to increase its representation of women in SMS posts. |

| PROGRAMME 1: ADMINISTRATION                   |                         |   |                                      |                                      |                          |                              |   |          |   |
|---|-------------------------|---|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|----------|---|
| Outcome                                       | Output                  | Output Indicator  | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | Actual Achievement 2024/2025 | Deviation from Planned Target to actual Achievement for 2024/2025 |          | Reasons for Deviation   |
| Sound corporate governance and accountability | Women School Principals | NSOI 1.2: Percentage of women school principals.  | 40%                                  | 40%                                  | 50%                      | 40%                          | -10,00%   | 20,00%   | Posts can only be filled by females as they become vacant and subject to the availability of suitable female candidates. District offices were directed to scrutinize nominations and where necessary, return to the selection committee for reconsideration in line with EE goals. |
| Sound corporate governance and accountability | Payments within 30 days | NSOI 1.3: Percentage of payments with requisite supportive documents made within 30 days. | NEW                                  | NEW                                  | 100%                     | 0%                           | -100,00%  | -100,00% | Due to budget cuts and cash flow problems payments cannot be made within 30 days. The Executive of the Department is in engagements with Provincial Treasury for more funding.  |

| PROGRAMME 2: PUBLIC ORDINARY SCHOOLS   |   |   |                                      |                                      |                          |                              |   |          |   |
|--|---|---|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|----------|---|
| Outcome  | Output  | Output Indicator  | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | Actual Achievement 2024/2025 | Deviation from Planned Target to actual Achievement for 2024/2025 |          | Reasons for Deviation   |
| Youth better prepared for further learning and world of work   | Schools provided with media resources.  | STANDARDISED OUTPUT INDICATORS<br>SOI 201: Number of schools provided with multi-media resources    | 204                                  | 140                                  | 120                      | 147                          | 27  | 22,50%   | The target was exceeded due to the celebration of Literacy month.   |
| Youth better prepared for further learning and world of work   | Learners in no fee public ordinary schools in line with the National Norms and Standards for School Funding | SOI 202: Number of learners in public ordinary schools benefiting from the "No Fee Schools" policy. | 2 118 615                            | 2 131 042                            | 2 113 105                | 2 136 976                    | 23 871  | 1,13%    | SNAP data differences and contestations adjustments led to the target being exceeded.   |
| Youth better prepared for further learning and world of work   | Learners in schools that are funded at a minimum level  | SOI 203: Percentage of learners in schools that are funded at a minimum level.                      | 0                                    | 0%                                   | 100%                     | 0%                           | -1,00   | -100,00% | There are insufficient funds for the implementation of this indicator. The Executive Authority of the Department is in engagements with Provincial Treasury for more funding. |
| A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world | Foundation phase teachers trained in reading methodology  | SOI 204: Number of foundation phase teachers trained in reading methodology.                        | NEW                                  | 10 495                               | 4010                     | 6358                         | 2348  | 58,55%   | More than the anticipated number attended the workshop.   |
| A competent cohort of educators with the requisite skills for curriculum delivery and assessment in                  | Foundation phase teachers trained in numeracy content and methodology                                       | SOI 205: Number of foundation phase teachers trained in numeracy content and methodology.           | NEW                                  | 11 722                               | 4010                     | 6252                         | 2242  | 55,91%   | More than the anticipated number attended the workshop.   |

| PROGRAMME 2: PUBLIC ORDINARY SCHOOLS   |   |  |                                      |                                      |                          |                              |   |            |  |
|--|---|--|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|------------|--|
| Outcome  | Output  | Output Indicator   | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | Actual Achievement 2024/2025 | Deviation from Planned Target to actual Achievement for 2024/2025 |            | Reasons for Deviation  |
| a changing world   |   |  |                                      |                                      |                          |                              |   |            |  |
| A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world | Teachers trained in mathematics content and methodology | SOI 206: Number of teachers trained in mathematics content and methodology.  | NEW                                  | 9 557                                | 7850                     | 18924                        | 11074   | 141,07%    | More than the anticipated number attended the workshop.  |
| A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world | Teachers trained in language content and methodology    | SOI 207: Number of teachers trained in language content and methodology.     | NEW                                  | 24 598                               | 15 020                   | 25 610                       | 10 590  | 70,51%     | More than the anticipated number attended the workshop.  |
| Youth better prepared for further learning and world of work   | Learners benefitting from school nutrition programme.   | <b>NON-STANDARDISED OUTPUT INDICATORS</b>                                    |                                      |                                      |                          |                              |   |            |  |
|  |   | NSOI 2.1: Percentage of learners benefitting from school nutrition programme | 83%                                  | 84%                                  | 86%                      | 88%                          | 2,00%   | 2,33%<br>- | The increased percentage of learners apart from the general increased number of beneficiaries that was recorded at the start of 2024/25 financial year led to the target being surpassed.<br>The positive deviation can be largely attributed to the Directorate's audit turnaround strategy that is being implemented. This included training of districts in October 2024 which was subsequently cascaded to schools to improve the completion of feeding registers, reporting thereon as well the verification process of feeding registers and the feeding trackers that were initiated in October 2024. |

| PROGRAMME 2: PUBLIC ORDINARY SCHOOLS                         |   |   |                                      |                                      |                          |                              |   |        |   |
|--|---|---|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|--------|---|
| Outcome  | Output  | Output Indicator  | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | Actual Achievement 2024/2025 | Deviation from Planned Target to actual Achievement for 2024/2025 |        | Reasons for Deviation   |
| Youth better prepared for further learning and world of work | Core LTSM delivered to public ordinary schools by day one of the school year, as ordered.       | NSOI 2.2: Percentage of core LTSMs delivered to public ordinary schools by day one of the school year, as ordered.    | 94%                                  | 80%                                  | 100%                     | 71%                          | -29,00%   | 29,00% | The deviation is largely attributed to S21c schools' reluctance to place orders due to transfers not been effected as was envisaged by KZN Circular No 136 of 2024. The Department issued KZN Circular No 4 of 2025 to assure schools and service providers that transfers shall be effected within 30 days of submission of proof of deliveries. The delivery process was monitored on a weekly basis to assist in prioritising the release of transfer payments to schools. |
| Youth better prepared for further learning and world of work | Schools provided with dedicated learner transport.  | NSOI 2.3: Number of schools provided with dedicated learner transport.  | NEW                                  | 420                                  | 420                      | 433                          | 13  | 3,10%  | The reason for the target being exceeded was that there were new schools that became beneficiaries to the learner transport programme during the year. This was as a result of schools of choice being removed from the programme and new schools being introduced into the programme.  |
| Youth better prepared for further learning and world of work | Learner Support Agents (LSAs) appointed to implement care and support interventions for learner | NSOI 2.4: Number of Learner Support Agents (LSAs) appointed to implement care and support interventions for learners. | NEW                                  | 750                                  | 750                      | 750                          | 0   | 0,00%  | The target has been achieved.   |

**Programme 2: Medium Term Strategic Framework Indicators**

| No. | Indicator   | 2024/25 Annual target and key milestone | 2024/25 Progress Report/Achievement | Reason for Deviation/challenge  |
|-----|---|---|-------------------------------------|---|
| 1   | Number of schools provided with multi-media resources   | 120                                     | 147                                 | Target Achieved   |
| 2   | Number of learners in no fee public ordinary schools in line with the National Norms and Standards for School Funding | 2 113 105                               | 2 136 976                           | Target Achieved   |
| 3   | Number of foundation phase teachers in numeracy content and methodology   | 2500                                    | 2 898                               | Target Achieved   |
| 4   | Number of teachers trained in mathematics content and methodology   | 7850                                    | 18 924                              | Target achieved<br>More than the anticipated number attended the workshop |
| 5   | Number of teachers trained in language content and methodology  | 15 020                                  | 25 610                              | Target achieved<br>More than the anticipated number attended the workshop |
| 6   | Percentage of learners benefitting from school nutrition programme.   | 2 480 134                               | 2 479 269                           | Target not Achieved   |
| 7   | Number of schools provided with dedicated learner transport.  | 63 000                                  | 74 586                              | Target achieved<br>More learners were transported.                        |

| PROGRAMME 3: INDEPENDENT SCHOOLS SUBSIDIES                   |   |   |                                      |                                      |                          |                              |   |         |                               |
|--|---|---|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|---------|-------------------------------|
| Outcome  | Output  | Output Indicator  | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | Actual Achievement 2024/2025 | Deviation from Planned Target to actual Achievement for 2024/2025 |         | Reasons for Deviation         |
| Youth better prepared for further learning and world of work | Registered independent schools receive subsidies            | STANDARDISED OUTPUT INDICATORS  |                                      |                                      |                          |                              |   |         |                               |
|  |   | SOI 301: Percentage of registered independent schools receiving subsidies.      | NEW                                  | 42.6%                                | 48%                      | 40,5%                        | -7,50%  | -15,63% | The target has been achieved. |
| Youth better prepared for further learning and world of work | Subsidised learners at registered independent schools.      | SOI 302: Number of learners subsidised at registered independent schools.       | NEW                                  | NEW                                  | 29 624                   | 29 624                       | 0,00%   | 0,00%   | The target has been achieved. |
| Youth better prepared for further learning and world of work | Funded independent schools visited for monitoring purposes. | PROGRAMME 3: NON-STANDARDISED OUTPUT INDICATORS                                 |                                      |                                      |                          |                              |   |         |                               |
|  |   | NSOI 3.1: Number of funded independent schools visited for monitoring purposes. | 126                                  | 121                                  | 127                      | 115                          | -12   | -9,45%  | The target has been achieved. |

| PROGRAMME 4: PUBLIC SPECIAL SCHOOLS EDUCATION                |  |   |                                      |                                      |                          |                              |   |                       |
|--|--|---|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|-----------------------|
| Outcome  | Output   | Output Indicator  | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2023/2024 | Actual Achievement 2023/2024 | Deviation from Planned Target to actual Achievement for 2023/2024 | Reasons for Deviation |
| Youth better prepared for further learning and world of work | Learners enrolled in public special schools.                     | <b>STANDARDISED OUTPUT INDICATORS</b>                                     |                                      |                                      |                          |                              |   |                       |
|  |  | SOI 401: Number of learners in public special schools.                    | 20 761                               | 21 371                               | 21 600                   | 22 593                       | 993   | 4,60%                 |
| Youth better prepared for further learning and world of work | Therapists/ specialist staff employed in public special schools. | SOI 402: Number of therapists/specialist staff in public special schools. | 189                                  | 175                                  | 192                      | 171                          | -21   | -10,94%               |
| Youth better prepared for further learning and world of work | Teachers trained on SIAS Policy.                                 | <b>NON-STANDARDISED OUTPUT INDICATORS</b>                                 |                                      |                                      |                          |                              |   |                       |
|  |  | NSOI 4.1: Number of teachers trained on SIAS Policy                       | 5 254                                | 2 728                                | 2 500                    | 2 957                        | 457   | 18,28%                |
| Youth better prepared for further learning and world of work | Educators employed at public special schools.                    | NSOI 4.2: Number of educators employed in public special schools          | 2 052                                | 2 027                                | 1 916                    | 2 030                        | 114   | 5,95%                 |

Vote 5: Department of Education

| PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT   |   |   |                                      |                                      |                          |                              |   |        |  |
|--|---|---|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|--------|--|
| Outcome  | Output  | Output Indicator  | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | Actual Achievement 2024/2025 | Deviation from Planned Target to actual Achievement for 2024/2025 |        | Reasons for Deviation  |
| Improved reading for meaning, numeracy and digital skills.   | Public schools offer Grade R.                             | STANDARDISED OUTPUT INDICATORS  |                                      |                                      |                          |                              |   |        |  |
|  |   | SOI 501: Number of public schools that offer Grade R.                         | 4 013                                | 4 168                                | 4 082                    | 4 045                        | -37   | -0,91% | Schools in the Province have been consolidated by closing nonviable schools which led to the decrease in the number of schools   |
| Improved reading for meaning, numeracy and digital skills  | Children accessing registered ECD programmes.             | SOI 502: Number of children accessing registered ECD programmes.              | 166 246                              | 169 104                              | 145 200                  | 175 001                      | 29 801  | 20,52% | More children enrolled in registered ECD centres in 2024/25 financial year.  |
| A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world | Grade R practitioners employed in public ordinary schools | NON-STANDARDISED OUTPUT INDICATORS  |                                      |                                      |                          |                              |   |        |  |
|  |   | NSOI 5.1: Number of Grade R practitioners employed in public ordinary schools | 5 205                                | 5 270                                | 5 274                    | 5 277                        | 3   | 0,06%  | The PPN is considered when practitioners are being employed. If the learner numbers drop no practitioner is employed. If learner numbers increase more practitioners are employed. |
| Improved reading for meaning, numeracy and digital skills.   | Fully registered ECD Centres                              | NSOI 5.2: Number of fully registered ECD centres.                             | 3 786                                | 2 100                                | 2 150                    | 2 140                        | -10   | -0,47% | The number of fully registered ECD centres has decreased because some fully registered centres are no longer in operation.   |
| Improved reading for meaning, numeracy and digital skills  | Conditionally registered ECD centres                      | NSOI 5.3: Number of conditionally registered ECD centers.                     | 166 246                              | 169 104                              | 1 250                    | 1 259                        | 9   | 0,72%  | More ECD centres have qualified for conditional registration   |

## Programme 5: Medium Term Strategic Framework Indicators

| No. | Indicator   | 2025/2025 Annual target and key milestone | Progress Report/Achievement | Reason for Deviation/challenge   |
|-----|---|---|-----------------------------|--|
| 1   | Number of registered partial care facilities                    | 51  | 52                          | Target achieved<br>Overachievement is due to the strengthening registration drive of Partial Care facilities |
| 2   | Number of children accessing registered partial care facilities | 756                                       | 1011                        | Target achieved<br>Overachievement is due to the strengthening registration drive of Partial Care facilities |
| 3   | Number of children accessing registered ECD Programmes          | 144 750                                   | 175 001                     | Target achieved<br>More children enrolled in registered ECD centres in 2024/25 financial year.               |
| 4   | Number of fully registered ECD Centres                          | 3 380                                     | 2 140                       |  |
| 5   | Non-centre based ECD programmes registered.                     | 3   | 1                           | Target not achieved - only 1 ECD Centre is fully functional  |

| PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT                                 |   |   |                                      |                                      |                          |                              |   |         |   |
|---|---|---|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|---------|---|
| Outcome   | Output  | Output Indicator  | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | Actual Achievement 2024/2025 | Deviation from Planned Target to actual Achievement for 2024/2025 |         | Reasons for Deviation   |
| Collaborative and responsive infrastructure planning and implementation | Public ordinary schools provided with water infrastructure.       | STANDARDISED OUTPUT INDICATORS  |                                      |                                      |                          |                              |   |         |   |
|   |   | SOI 601: Number of public schools provided with water infrastructure.           | 300                                  | 155                                  | 150                      | 40                           | -110  | -73,33% | A number of projects had snags. Implementing Agents were informed to request contractors to go back to site and rectify the snags; however, IA's cited issues of non-payment of contractors. Targets will therefore not be achieved. Department to ensure invoices are paid on time so that contractors can be able to go back to complete snags. |
| Collaborative and responsive infrastructure planning and implementation | Public ordinary schools provided with electricity infrastructure. | SOI 602: Number of public schools provided with electricity infrastructure.     | 70                                   | 20                                   | 10                       | 11                           | 1   | 10,00%  | Target Achieved   |
| Collaborative and responsive infrastructure planning and implementation | Public ordinary schools supplied with sanitation facilities       | SOI 603: Number of public schools supplied with sanitation facilities.          | 300                                  | 301                                  | 150                      | 88                           | -62   | -41,33% | A number of projects had snags. Implementing Agents were informed to request contractors to go back to site and rectify the snags; however, IA's cited issues of non-payment of contractors. Targets will therefore not be achieved. Department to ensure invoices are paid on time so that contractors can be able to go back to complete snags. |
| Collaborative and responsive infrastructure planning and implementation | Schools provided with new or additional boarding facilities       | SOI 604: Number of schools provided with new or additional boarding facilities. | 0                                    | 1                                    | 1                        | 1                            | 0   | 0,00%   | Target Achieved   |
| Collaborative and responsive infrastructure planning and implementation | Scheduled maintenance projects completed in schools               | SOI 605: Number of schools where scheduled maintenance projects were completed. | 500                                  | 600                                  | 500                      | 356                          | -144  | -28,80% | A number of projects had snags. Implementing Agents were informed to request contractors to go back to site and rectify the snags; however, IA's cited issues of non-payment of contractors. Targets will therefore not be achieved. Department to ensure invoices are paid on time so that contractors can be able to go back to complete snags. |

| PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT                                 |  |   |                                      |                                      |                          |                              |   |                       |
|---|--|---|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|-----------------------|
| Outcome   | Output   | Output Indicator  | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | Actual Achievement 2024/2025 | Deviation from Planned Target to actual Achievement for 2024/2025 | Reasons for Deviation |
| Collaborative and responsive infrastructure planning and implementation | Women benefitting from EPWP programmes.            | NON-STANDARDISED OUTPUT INDICATORS                                      |                                      |                                      |                          |                              |   |                       |
|   |  | NSOI 6.1: Number of women benefitting from EPWP programmes              | 80                                   | 120                                  | 120                      | 120                          | 0   | 0,00% Target Achieved |
| Collaborative and responsive infrastructure planning and implementation | Youth benefitting from infrastructure projects.    | NSOI 6.2: Number of youth benefitting from infrastructure projects      | 50                                   | 80                                   | 80                       | 80                           | 0   | 0,00% Target Achieved |
| Collaborative and responsive infrastructure planning and implementation | Disabled people benefitting from EPWP programmes.  | NSOI 6.3: Number of disabled people benefitting from EPWP programmes    | 2                                    | 2                                    | 2                        | 2                            | 0   | 0,00% Target Achieved |
| Collaborative and responsive infrastructure planning and implementation | Infrastructure programmes targeted to empower WYPD | NSOI 6.4: Number of infrastructure programmes targeted to empower WYPD. | NEW                                  | 25                                   | 50                       | 50                           | 0   | 0,00% Target Achieved |

| PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES       |  |  |                                      |                                      |                          |                              |   |                       |
|---|--|--|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|-----------------------|
| Outcome   | Output   | Output Indicator   | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | Actual Achievement 2024/2025 | Deviation from Planned Target to actual Achievement for 2024/2025 | Reasons for Deviation |
| Youth better prepared for further learning and world of work. | Learners passing National Senior Certificate Examination (NSC) | <b>STANDARDISED OUTPUT INDICATORS</b>  |                                      |                                      |                          |                              |   |                       |
|   |  | SOI 701: Percentage of learners who passed the National Senior Certificate Examination (NSC) | 83%                                  | 86,4%                                | 89,0%                    | 89,5%                        | 0,50%   | 0,56%                 |
| Youth better prepared for further learning and world of work. | Grade 12 learners passing at Bachelor Pass level               | SOI 702: Percentage of Grade 12 learners passing at Bachelor Pass level.                     | 43%                                  | 46%                                  | 48,0%                    | 52,0%                        | 4,00%   | 8,33%                 |
| Youth better prepared for further learning and world of work. | Grade 12 learners achieving 60% or more in Mathematics         | SOI 703: Percentage of Grade 12 learners achieving 60% and above in Mathematics              | 11.4%                                | 15%                                  | 16,0%                    | 17,6%                        | 1,60%   | 10,00%                |
| Youth better prepared for further learning and world of work. | Grade 12 learners achieving 60% or more in Physical Sciences   | SOI 704: Percentage of Grade 12 learners achieving 60% or more in Physical Sciences          | 17%                                  | 17%                                  | 20,0%                    | 15,0%                        | -5,00%  | -25,00%               |

| PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES       |   |  |                                      |                                      |                          |                              |   |         |  |
|---|---|--|--------------------------------------|--------------------------------------|--------------------------|------------------------------|---|---------|--|
| Outcome   | Output  | Output Indicator   | Audited Actual Achievement 2022/2023 | Audited Actual Achievement 2023/2024 | Planned Target 2024/2025 | Actual Achievement 2024/2025 | Deviation from Planned Target to actual Achievement for 2024/2025 |         | Reasons for Deviation  |
|   |   |  |                                      |                                      |                          |                              |   |         | Programme.   |
| Youth better prepared for further learning and world of work. | Secondary schools achieving a National Senior Certificate (NSC) pass rate of 60% and above<br>Schools with an | SOI 705: Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and above | 1 627                                | 1 679                                | 1 684                    | 1 707                        | 23  | 1,37%   | Development of support documents for teachers and learners across all subjects. Printed learner support documents in high enrolment subjects for Winter Classes and the Last Push Programme. The documents accommodated learners performing at different levels namely: below average, average and above average learners. |
| Youth better prepared for further learning and world of work. | NSC pass rate below 60%   | <b>NON-STANDARDISED OUTPUT INDICATORS</b>  |                                      |                                      |                          |                              |   |         |  |
|   |   | NSOI 7.1: Number of schools with an NSC pass rate below 60%  | 138                                  | 81                                   | 76                       | 54                           | -22   | -28,95% |  |

Linking performance with budgets

Sub-programme expenditure

| Programme 1 - Administration               | 2023/2024     |             |                             | 2024/2025     |             |                             |
|--|---------------|-------------|-----------------------------|---------------|-------------|-----------------------------|
|  | Final         | Actual      | (Over)/Under<br>Expenditure | Final         | Actual      | (Over)/Under<br>Expenditure |
|  | Appropriation | Expenditure |                             | Appropriation | Expenditure |                             |
|  | R'000         | R'000       | R'000                       | R'000         | R'000       | R'000                       |
| OFFICE OF THE MEC                          | 23 521        | 24 536      | -1 015                      | 26 076        | 25 037      | 1 039                       |
| CORPORATE SERVICES                         | 1 335 551     | 1 281 162   | 54 389                      | 1 299 399     | 1 299 399   | 0                           |
| EDUCATION MANAGEMENT                       | 797 667       | 800 862     | -3 195                      | 810 961       | 810 961     | 0                           |
| HUMAN RESOURCE DEVELOPMENT                 | 12 971        | 2 015       | 10 956                      | 289           | 289         | 0                           |
| EDUCATION MGT INFORMATION<br>SYSTEM (EMIS) | 41 028        | 36 987      | 4 041                       | 41 491        | 41 491      | 0                           |
| Total                                      | 2 210 738     | 2 145 562   | 65 176                      | 2 178 216     | 2 177 177   | 1 039                       |

| Programme 2 - Public Ordinary School<br>Education         | 2023/2024     |             |                             | 2024/2025     |             |                             |
|---|---------------|-------------|-----------------------------|---------------|-------------|-----------------------------|
|   | Final         | Actual      | (Over)/Under<br>Expenditure | Final         | Actual      | (Over)/Under<br>Expenditure |
|   | Appropriation | Expenditure |                             | Appropriation | Expenditure |                             |
|   | R'000         | R'000       | R'000                       | R'000         | R'000       | R'000                       |
| PUBLIC PRIMARY LEVEL                                      | 27 451 441    | 27 938 407  | (486 966)                   | 28 177 798    | 28 483 673  | (305 875)                   |
| PUBLIC SECONDARY LEVEL                                    | 20 667 304    | 20 485 192  | 182 112                     | 21 754 835    | 21 970 256  | (215 421)                   |
| HUMAN RESOURCE DEVELOPMENT                                | 221 056       | 168 418     | 52 638                      | 244 733       | 244 733     | 0                           |
| SCHOOL SPORT, CULTURE AND<br>MEDIA SERVICES               | 52 183        | 29 028      | 23 155                      | 29 556        | 29 556      | 0                           |
| NATIONAL SCHOOL NUTRITION<br>PROGRAMME GRANT              | 2 229 954     | 2 229 954   | -                           | 2 187 840     | 2 187 840   | 0                           |
| EPWP INTEGRATED GRANT FOR<br>PROVINCES                    | 1 985         | 1 985       | -                           | 2 045         | 2 045       | 0                           |
| SOCIAL SECTOR EPWP INCENTIVE<br>GRANT FOR PROVINCES GRANT | 29 517        | 29 517      | -                           | 20 971        | 20 971      | 0                           |
| MATHS, SCIENCE AND TECHNOLOGY<br>GRANT                    | 62 123        | 62 123      | -                           | 71 988        | 71 988      | 0                           |
| Total   | 50 715 563    | 50 944 624  | (229 061)                   | 52 489 766    | 53 011 062  | (521 296)                   |

| Programme 3: Independent School<br>Subsidies | 2023/2024     |             |                             | 2024/2025     |             |                             |
|--|---------------|-------------|-----------------------------|---------------|-------------|-----------------------------|
|  | Final         | Actual      | (Over)/Under<br>Expenditure | Final         | Actual      | (Over)/Under<br>Expenditure |
|  | Appropriation | Expenditure |                             | Appropriation | Expenditure |                             |
|  | R'000         | R'000       | R'000                       | R'000         | R'000       | R'000                       |
| PRIMARY LEVEL                                | 54 037        | 52 611      | 1 426                       | 51 192        | 51 192      | 0                           |
| SECONDARY LEVEL                              | 31 246        | 32 897      | -1 651                      | 23 794        | 23 481      | 313                         |
| Total  | 85 283        | 85 508      | -225                        | 74 986        | 74 673      | 313                         |

| Programme 4 - Public Special School Education          | 2023/2024     |             |                          | 2024/2025     |             |                          |
|--|---------------|-------------|--------------------------|---------------|-------------|--------------------------|
|  | Final         | Actual      | (Over)/Under Expenditure | Final         | Actual      | (Over)/Under Expenditure |
|  | Appropriation | Expenditure |                          | Appropriation | Expenditure |                          |
|  | R'000         | R'000       | R'000                    | R'000         | R'000       | R'000                    |
| SCHOOLS  | 1 598 448     | 1 613 767   | (15 319)                 | 1 723 028     | 1 723 028   | 0                        |
| HUMAN RESOURCE DEVELOPMENT                             | 7 184         | 732         | 6 452                    | 334           | 334         | 0                        |
| LEARNERS WITH PROFOUND INTELLECTUAL DISABILITIES GRANT | 34 534        | 34 534      | -                        | 36 584        | 33 267      | 3317                     |
| Total  | 1 640 166     | 1 649 033   | (8 867)                  | 1 759 946     | 1 756 629   | 3 317                    |

| Programme 5 - Early Childhood Development          | 2023/2024     |             |                          | 2024/2025     |             |                          |
|--|---------------|-------------|--------------------------|---------------|-------------|--------------------------|
|  | Final         | Actual      | (Over)/Under Expenditure | Final         | Actual      | (Over)/Under Expenditure |
|  | Appropriation | Expenditure |                          | Appropriation | Expenditure |                          |
|  | R'000         | R'000       | R'000                    | R'000         | R'000       | R'000                    |
| GRADE R IN PUBLIC SCHOOLS                          | 1 268 195     | 1 260 820   | 7 375                    | 1 321 786     | 1 321 786   | -                        |
| GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES     | 88 162        | 85 319      | 2 843                    | 88 549        | 88 549      | -                        |
| PRE-GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES | 417 605       | 421 645     | (4 040)                  | 408 832       | 408 832     | -                        |
| HUMAN RESOURCE DEVELOPMENT                         | 757           | 166         | 591                      | 163           | 163         | -                        |
| EARLY CHILDHOOD DEVELOPMENT GRANT                  | 188 526       | 188 526     | -                        | 248 650       | 248 650     | -                        |
| Total  | 1 963 245     | 1 956 476   | 6 769                    | 2 067 980     | 2 067 980   | -                        |

| Programme 6 -               | 2023/2024     |             |                          | 2024/2025     |             |                          |
|-----------------------------|---------------|-------------|--------------------------|---------------|-------------|--------------------------|
|                             | Final         | Actual      | (Over)/Under Expenditure | Final         | Actual      | (Over)/Under Expenditure |
|                             | Appropriation | Expenditure |                          | Appropriation | Expenditure |                          |
|                             | R'000         | R'000       | R'000                    | R'000         | R'000       | R'000                    |
| ADMINISTRATION              | 35 119        | 58 503      | (23 384)                 | 64 048        | 64 048      | -                        |
| PUBLIC ORDINARY SCHOOLS     | 2 707 211     | 2 880 028   | (172 817)                | 2 631 675     | 2 631 675   | -                        |
| SPECIAL SCHOOLS             | 205 462       | 77 890      | 127 572                  | 58 381        | 58 381      | -                        |
| EARLY CHILDHOOD DEVELOPMENT | 40 309        | 5 925       | 34 384                   | 69 897        | 69 897      | -                        |
| Total                       | 2 988 101     | 3 022 346   | (34 245)                 | 2 824 001     | 2 824 001   | -                        |

| Programme 7 -         | 2023/2024     |             |                          | 2024/2025     |             |                          |
|-----------------------|---------------|-------------|--------------------------|---------------|-------------|--------------------------|
|                       | Final         | Actual      | (Over)/Under Expenditure | Final         | Actual      | (Over)/Under Expenditure |
|                       | Appropriation | Expenditure |                          | Appropriation | Expenditure |                          |
|                       | R'000         | R'000       | R'000                    | R'000         | R'000       | R'000                    |
| PAYMENTS TO SETA      | 33 495        | -           | 33 495                   | 62 910        | 62 910      | -                        |
| PROFESSIONAL SERVICES | 658 932       | 631 700     | 27 232                   | 639 826       | 639 826     | -                        |
| EXTERNAL EXAMINATIONS | 1 012 671     | 891 301     | 121 370                  | 1 057 926     | 1 057 926   | -                        |
| CONDITIONAL GRANTS    | 59 822        | 59 822      | -                        | 65 952        | 65 952      | -                        |
| SPECIAL PROJECTS      | 1 483 931     | 1 529 033   | (45 102)                 | 4             | 4           | -                        |
| Total                 | 3 248 851     | 3 111 856   | 136 995                  | 1 826 618     | 1 826 618   | -                        |

## 5. TRANSFER PAYMENTS

### 5.1 Transfer payments to public entities

| Name of Public Entity | Key Outputs of the public entity | Amount transferred to the public entity | Amount spent by the public entity | Achievements of the public entity |
|-----------------------|----------------------------------|---|-----------------------------------|-----------------------------------|
| N/A                   | N/A                              | N/A                                     | N/A                               | N/A                               |
|                       |                                  |   |                                   |                                   |

### 5.2 Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2024 to 31 March 2025

| Name of transferee  | Type of organisation             | Purpose for which the funds were used                                 | Did the dept. comply with s 38 (1) (j) of the PFMA | Amount transferred<br>(R'000) | Amount spent by the entity | Reasons for the funds unspent by the entity |
|---|----------------------------------|---|--|-------------------------------|----------------------------|---|
| Various Directorates/ Sub Directorates / Districts / Circuits | Administration                   | Leave gratuity / stipend / claims against the state/ vehicle licenses |  |                               |                            |   |
| Various Schools   | Public Ordinary School Education |   |  | 1 403 945                     | 1 403 945                  |   |
| Various Schools   | Independent School               | Running Costs & LTSM  |  | 74 986                        | 74 673                     |   |
| Various Schools   | Public Special School Education  |   |  | 153 603                       | 153 603                    |   |
| Various Schools   | Early Childhood Development      | Payment Leave Gratuity / Non LTSM Running Costs                       |  | 629 493                       | 629 493                    |   |

The table below reflects the transfer payments which were budgeted for in the period 1 April 2024 to 31 March 2025, but no transfer payments were made.

| Name of transferee | Purpose for which the funds were to be used | Amount budgeted for<br>(R'000) | Amount transferred<br>(R'000) | Reasons why funds were not transferred |
|--------------------|---|--------------------------------|-------------------------------|--|
|                    |   |                                |                               |  |
|                    |   |                                |                               |  |

## 6. CONDITIONAL GRANTS

### 6.1 Conditional grants and earmarked funds received

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

#### CONDITIONAL GRANT 1: EDUCATION INFRASTRUCTURE GRANT

|   |  |
|---|--|
| Department who transferred the grant                  | Department of Basic Education  |
| <b>Purpose of the grant</b>                           | <ul style="list-style-type: none"> <li>To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation</li> <li>To ensure capacity to deliver infrastructure in education</li> <li>To address damage to infrastructure</li> <li>To address the achievement of the targets set out in the minimum norms and standards for school infrastructure</li> </ul>  |
| <b>Expected outputs of the grant</b>                  | <ul style="list-style-type: none"> <li>Number of new schools, additional education spaces, education support spaces and administration facilities constructed as well as equipment and furniture provided.</li> <li>Number of existing school's infrastructure upgraded and rehabilitated including schools constructed of asbestos material and other inappropriate material.</li> <li>Number of new and existing schools maintained</li> <li>Number of disaster damaged schools rehabilitated</li> <li>Number of schools provided with water, sanitation and electricity.</li> <li>Number of work opportunities created</li> <li>Number of new special schools provided, and existing special and full-service schools upgraded and maintained.</li> </ul> |
| <b>Actual outputs achieved</b>                        | Output Achievements as per Departmental APP targets tabled above.<br>SOI 601, 602, 603, 604, 605<br>NSOI 6.1, NSOI 6.2, NSOI 6.3 and NSOI 6.4  |
| <b>Amount per amended DORA</b>                        | R 2 526 243 000  |
| <b>Amount received (R'000)</b>                        | R 2 526 243 000  |
| <b>Reasons if amount as per DORA was not received</b> | NOT APPLICABLE   |
| <b>Amount spent by the department (R'000)</b>         | R 2 527 487 285  |
| <b>Reasons for the funds unspent by the entity</b>    | EIG Grant allocated to the Department was fully spent  |
| <b>Reasons for deviations on performance</b>          | <ul style="list-style-type: none"> <li>The Department did not achieve SOI 601, SOI 6.3 and SOI 605.</li> <li>Targets were not achieved because after conducting physical verification process on all completed projects declared by the Implementing Agents; it was discovered that several projects had snags.</li> <li>Implementing Agents were informed to request contractors to go back to site and rectify the snags; however, IA's cited issues of non-payment of contractors, therefore targets were not achieved.</li> </ul>  |
| <b>Measures taken to improve performance</b>          | <ul style="list-style-type: none"> <li>Department to ensure invoices are paid on time so that contractors can be able to go back to complete snags.</li> </ul>   |

|  |   |
|--|---|
| <p><b>Monitoring mechanism by the receiving department</b></p> | <ol style="list-style-type: none"> <li>1. The Department has the following structures that monitor the effectiveness of the Implementing Agents in implementing the infrastructure portfolio: <ul style="list-style-type: none"> <li>• Monthly Provincial Infrastructure Delivery Committee Meetings</li> <li>• Bilateral meetings between Head of Infrastructure and IA management</li> <li>• Site meetings on each specific projects</li> <li>• Pre-audits to ascertain compliance</li> <li>• One on One monitoring meetings by DBE</li> <li>• Programme management meetings</li> </ul> </li> <li>2. The Department monitors the Implementing Agent to ensure they adhere to the Service Delivery Agreements conditions</li> <li>3. Over and above that, the Department has appointed Works Inspectors at Districts and Programme Managers appointed at Head Office are allocated to dedicated Implementing Agents for more controlled monitoring and accountability</li> </ol> |
|--|---|

## Education Infrastructure Grant Indicators

| Indicator   | 2024/25 Target | Output Achieved     | Challenge / Highlights   |
|---|----------------|---------------------|--|
| Number of new schools constructed   | 6              | 1                   | Target of 6 new schools was not achieved due to budget constraints within the Department             |
| Number of new/ additional education spaces constructed.   | 220            | 36                  | Target of 220 additional classrooms was not achieved due to budget constraints within the Department |
| Number of new / additional education support spaces constructed   | 30             | 9                   | Target of 30 support spaces was not achieved due to budget constraints within the Department         |
| Number of new / additional administration facilities constructed  | 0              | 1                   | One admin completed under new school.  |
| Number of schools provided with equipment/ furniture  | 4 243          | 2 189               | 2 189 Out of a targeted amount of 4 243 were provided with equipment/furniture.                      |
| Number of existing schools' infrastructure upgraded and rehabilitated including schools constructed of asbestos material and other inappropriate material | Asbestos 50    | 28                  | Targets not achieved due to budget constraints within the Department                                 |
| Number of disaster damaged schools rehabilitated  | 150            | 25 (included above) | Target of 150 disaster damaged schools not achieved due to budget constraints within the Department  |
| Number of new special schools and existing special schools upgraded and maintained.   | 1              | 1                   | Target was achieved  |
| Number of new and existing full-service schools provided upgraded and maintained.   | 0              | 0                   |  |

## CONDITIONAL GRANT 2: EARLY CHILDHOOD DEVELOPMENT GRANT – INFRASTRUCTURE COMPONENT

|                                      |  |
|--------------------------------------|--|
| Department who transferred the grant | Department of Basic Education  |
| Purpose of the grant                 | <ul style="list-style-type: none"> <li>To support ECD providers delivering and ECD programme to meet basic health and safety requirements for registration</li> <li>To construct low-cost ECD centres</li> </ul>   |
| Expected outputs of the grant        | <ul style="list-style-type: none"> <li>Number of ECD centres provided with Health and Safety support for compliance with registration</li> <li>Number of conditionally registered ECD centres maintained</li> <li>Number of low-cost ECD centres constructed.</li> </ul> |

|   |  |
|---|--|
| <b>Actual outputs achieved</b>                          | <ul style="list-style-type: none"> <li>• Number of ECD centres assessed for Maintenance 117</li> <li>• Number of ECD centres that benefitted from the Maintenance grant 12</li> <li>• Number of new ECD constructed 2</li> </ul>   |
| <b>Amount per amended DORA</b>                          | R24, 120 Million   |
| <b>Amount received (R'000)</b>                          | R24, 120 Million   |
| <b>Reasons if amount as per DORA was not received</b>   | Not Applicable   |
| <b>Amount spent by the department (R'000)</b>           | R24, 120 Million   |
| <b>Reasons for the funds unspent by the entity</b>      | Not Applicable   |
| <b>Reasons for deviations on performance</b>            | Target not achieved. After conducting physical verification process it was discovered that several projects had snags; Implementing Agent was informed to instruct contractors to go back to site to attend all the outstanding snags.   |
| <b>Measures taken to improve performance</b>            | Regular project tracking meetings with Implementing Agent, this means that the department to continue with weekly meetings with implementing agent to close the balance of projects.   |
| <b>Monitoring mechanism by the receiving department</b> | <p>The Department is closely monitoring and engaging implementing agent to ensure the improvements in projects performance.</p> <p>The work will be supervised by the Department officials (district work inspectors and head office technical officials).</p> <p>The Implementing agent will be required to report on the progress at Provincial meetings on monthly basis.</p> <p>The Province will report to National DBE on weekly /quarterly basis and update National Treasury on monthly basis.</p> |

### CONDITIONAL GRANT 3: HIV AND AIDS LIFESKILLS EDUCATION GRANT

|  |   |
|--|---|
| Department who transferred the grant             | Department of Basic Education   |
| Purpose of the grant                             | <ul style="list-style-type: none"> <li>To support South Africa's HIV prevention strategy by providing comprehensive sexuality education and access to sexual and reproductive health services to learners to mitigate the impact of HIV and TB for learners and educators.</li> </ul>   |
| Expected outputs of the grant                    | <ul style="list-style-type: none"> <li>600 educators trained to implement comprehensive sexuality education (CSE) and TB prevention programmes for learners to be able to protect themselves from HIV and TB.</li> <li>1 200 school management teams and governing bodies trained to develop policy implementation plans focusing on keeping girls in school, ensuring that CSE and TB education is implemented for all learners in schools, access to comprehensive sexual and reproductive health (SRH) and TB services</li> <li>18 780 learners and educators reached through co-curricular peer education activities on provision of comprehensive sexuality education, access to sexual and reproductive health and TB services.</li> <li>Care and support programmes implemented to reach 18 000 learners and 1 680 educators. A total of 750 Learner Support Agents appointed and trained to support vulnerable learners using the care and support for teaching and learning framework.</li> <li>12 000 copies of curriculum and assessment policy statement compliant material printed and distributed to schools.</li> <li>Advocacy and social mobilisation events hosted with 60 000 learners, educators, and school community members on the DBE National Policy on HIV, STIs and TB, Integrated School Health Policy and DBE Policy on the prevention and management of learner pregnancy in schools.</li> </ul> |
| Actual outputs achieved                          | <ul style="list-style-type: none"> <li>600 educators trained to implement comprehensive sexuality education (CSE) and TB prevention programmes for learners to be able to protect themselves from HIV and TB.</li> <li>1 200 school management teams and governing bodies trained to develop policy implementation plans focusing on keeping girls in school, ensuring that CSE and TB education is implemented for all learners in schools, access to comprehensive sexual and reproductive health (SRH) and TB services</li> <li>18 780 learners and educators reached through co-curricular peer education activities on provision of comprehensive sexuality education, access to sexual and reproductive health and TB services.</li> <li>Care and support programmes implemented to reach 18 000 learners and 1 680 educators. A total of 750 Learner Support Agents appointed and trained to support vulnerable learners using the care and support for teaching and learning framework.</li> <li>12 000 copies of curriculum and assessment policy statement compliant material printed and distributed to schools.</li> <li>Advocacy and social mobilisation events hosted with 60 000 learners, educators, and school community members on the DBE National Policy on HIV, STIs and TB, Integrated School Health Policy and DBE Policy on the prevention and management of learner pregnancy in schools.</li> </ul> |
| Amount per amended DORA                          | R 65 952 000  |
| Amount received (R'000)                          | R 65 952 000  |
| Reasons if amount as per DORA was not received   | N/A   |
| Amount spent by the department (R'000)           | R 65 952 000  |
| Reasons for the funds unspent by the entity      | N/A   |
| Reasons for deviations on performance            | N/A   |
| Measures taken to improve performance            | <ul style="list-style-type: none"> <li>High rate of attrition is compromising performance. A submission has been written to HOD to request for the vacant posts to be filled to improve performance.</li> </ul>   |
| Monitoring mechanism by the receiving department | <ul style="list-style-type: none"> <li>Monitoring mechanism is done through school visits to monitor and support the implementation of the programme. During visits physical verification and interviews are conduct with school staff who implement the programme to determine the extent to which the programme is implemented</li> </ul>   |

**CONDITIONAL GRANT 4: LEARNERS WITH SEVERE TO PROFOUND INTELLECTUAL DISABILITIES (LSPID) CONDITIONAL GRANT.**

|  |   |
|--|---|
| Department who transferred the grant             | Department of Basic Education   |
| Purpose of the grant                             | <ul style="list-style-type: none"> <li>To provide the necessary support, resources and equipment to identified special care centres and schools for the provision of education to children with severe to profound intellectual disabilities</li> </ul>   |
| Expected outputs of the grant                    | <ul style="list-style-type: none"> <li>One (1) Deputy Chief Education Specialists as provincial grant managers and 35 transversal itinerant outreach team members appointed to provide support in special care centres and targeted schools</li> <li>52 special care centre data captured and managed using the South African School Administration and Management System</li> <li>35 transversal itinerant outreach team members, 250 caregivers, trained on the learning programme for learners with profound intellectual disability and other programmes that support the facilitation of the learning programme</li> <li>Number of caregivers trained on accredited training</li> <li>863 children with severe to profound intellectual disability supported through a range of services</li> <li>30 of children with PID of school going age in special care centres placed in schools</li> </ul>   |
| Actual outputs achieved                          | <ul style="list-style-type: none"> <li>One (1) Deputy Chief Education Specialists as provincial grant managers and 32 transversal itinerant outreach team members appointed to provide support in special care centres and targeted schools</li> <li>47 special care centre data captured and managed using the South African School Administration and Management System</li> <li>31 transversal itinerant outreach team members, 156 caregivers, trained on the learning programme for learners with profound intellectual disability and other programmes that support the facilitation of the learning programme</li> <li>0 Number of caregivers trained on accredited training</li> <li>782 children from Special Care Centres and Special Schools with severe to profound intellectual disability supported through a range of services</li> <li>30 of children with PID of school going age in special care centres placed in schools</li> </ul> |
| Amount per amended DORA                          | N/A   |
| Amount received (R'000)                          | R36 584 000   |
| Reasons if amount as per DORA was not received   | N/A   |
| Amount spent by the department (R'000)           | R33 267 386,00  |
| Reasons for the funds unspent by the entity      | <ul style="list-style-type: none"> <li>Ndabase Implementing Agents for the procurement of Assistive Devices, Self-Care and LTSM -</li> <li>STADIO College for the accredited training of caregivers - Malamulele Onwards for training of therapists - Delays in submission by Supply Chain to Budget to process payment</li> <li>Payment for an assistive device from Edit Microsystems this was due to delays in submission from Supply Chain to Budget to process payment.</li> </ul>   |
| Reasons for deviations on performance            | <ul style="list-style-type: none"> <li>Payment for the purchase of LTSM could not be made as the supplier has not delivered the items. Deliveries will be made before the end of April</li> <li>Payment for training of caregiver and therapists was not done due to delays in submission by Supply Chain to Budget to process payment</li> <li>Delays in submission from Supply Chain to Budget to process payment</li> </ul>  |
| Measures taken to improve performance            | <ul style="list-style-type: none"> <li>Improvement on Supply Chain processes</li> <li>No trainings to be conducted close to the end of the financial year</li> </ul>  |
| Monitoring mechanism by the receiving department | <ul style="list-style-type: none"> <li>Quarterly monitoring of Transversal Teams, Special Care Centres and Special Schools by Provincial Department- Inclusive Education</li> <li>Monitoring conducted by Grant Manager and District Officials</li> </ul>   |

### CONDITIONAL GRANT 5: THE MATHEMATICS, SCIENCE AND TECHNOLOGY (MST) CONDITIONAL GRANT

|  |   |
|--|---|
| Department who transferred the grant             | Department of Basic Education   |
| Purpose of the grant                             | <ul style="list-style-type: none"> <li>To provide support and resources to schools, teachers and learners in line with the</li> <li>Curriculum Assessment Policy Statements for the improvement of mathematics,</li> <li>science and technology teaching and learning at selected public schools</li> </ul>   |
| Expected outputs of the grant                    | <ul style="list-style-type: none"> <li>Provision of ICT resources, ICT trainings with the inclusion of coding and robotics.</li> <li>Provision of Workshop equipment and machinery items as well as repairs/maintenance/replacement where appropriate</li> <li>Provision of laboratories' equipment, apparatus and consumables as well as science/mathematics manipulatives</li> <li>Support learner enhancement programmes for the benefit of MST subjects and this includes competition participation expenses, learner coaching, printing, delivery and mediation of study materials, study camps and TMU (Teaching mathematics for understanding support material learner activity book).</li> <li>Support MST teacher capacity building programmes based on a structured programme developed by subject specialist as per provincial needs and No adhoc training will be supported from the grant.</li> <li>MST IT Schools provided with ICT resources: 3</li> <li>MST Schools provided with Virtual Reality goggles with access to virtual lab application: 50</li> <li>MST Schools provided with virtual laboratory application: 32</li> <li>MST Schools supplied with mathematics manipulatives: 48</li> <li>MST Technical schools provided with machinery: 10</li> <li>MST Agricultural schools supplied with agricultural resources: 2</li> <li>Number of learners who benefited from MST Learner support programmes: 56 624 (Olympiads/Learner Camps) and 13 TMU schools.</li> <li>Number of teachers who participated in MST subject content trainings including coding and robotics: 4 824</li> <li>Number of schools supplied with robotics kits: 6</li> <li>Monitoring and support visit undertaken to schools as part of grant administrative function: 104 MST schools visited.</li> </ul> |
| Actual outputs achieved                          | <ul style="list-style-type: none"> <li>MST IT Schools provided with ICT resources: 3</li> <li>MST Schools provided with Virtual Reality goggles with access to virtual lab application: 50</li> <li>MST Schools provided with virtual laboratory application: 32</li> <li>MST Schools supplied with mathematics manipulatives: 48</li> <li>MST Technical schools provided with machinery: 10</li> <li>MST Agricultural schools supplied with agricultural resources: 2</li> <li>Number of learners who benefited from MST Learner support programmes: 56 624 (Olympiads/Learner Camps) and 13 TMU schools.</li> <li>Number of teachers who participated in MST subject content trainings including coding and robotics: 4 824</li> <li>Number of schools supplied with robotics kits: 6</li> <li>Monitoring and support visit undertaken to schools as part of grant administrative function: 104 MST schools visited.</li> </ul>   |
| Amount per amended DORA                          | R 71 988 000  |
| Amount received (R'000)                          | R 71 988 000  |
| Reasons if amount as per DORA was not received   | N/A   |
| Amount spent by the department (R'000)           | R71 518 698,49 with -R1 160 501,52 on commitment  |
| Reasons for the funds unspent by the entity      | N/A   |
| Reasons for deviations on performance            | Slow expenditure on DBE Cuban programme   |
| Measures taken to improve performance            | Virement applied to accommodate inadequate supply of appropriate resources to needy MST schools   |
| Monitoring mechanism by the receiving department | Establishment of Digital learning working committee to support programmes implementation at district level since there is no filling of vacant post.  |

## CONDITIONAL GRANT 6: NATIONAL SCHOOL NUTRITION PROGRAMME

|  |  |
|--|--|
| Department who transferred the grant             | Department of Basic Education  |
| Purpose of the grant                             | Provide nutritious meals to targeted learners  |
| Expected outputs of the grant                    | Nutritious meals served to learners  |
| Actual outputs achieved                          | A total of 2 496 871 learners in quintile 1 to 5 primary and secondary schools as well identified special schools (accounting for 99.8% of the approved learners in 2024/25) were served with nutritious meals as at the end of the 4 <sup>th</sup> quarter.   |
| Amount per amended DORA                          | R 2 187 840 000.00   |
| Amount received (R'000)                          | R 2 187 840 000.00   |
| Reasons if amount as per DORA was not received   | N/A  |
| Amount spent by the department (R'000)           | R 2 187 840 000.00 (R2 188 840 000.00 Actual spent)  |
| Reasons for the funds unspent by the entity      | N/A  |
| Reasons for deviations on performance            | The programme fell short by 0.2% to achieve a complete 100% of approved learners as at the end of quarter four. This was due to the following reasons. One school's stats for the month of February under Pinetown district was not submitted on time and therefore could not be captured at the time of reporting pending the resolve of a dispute that was between the school and the supplier in terms of shortages. However, the matter has since been resolved with disallowances effected where there identified shortages. Another reason for deviation was due to the two suppliers under Umzinyathi district did not deliver for the month of January affecting a total of eight (8) schools in two different clusters each with three (3) and five (5) schools respectively.   |
| Measures taken to improve performance            | The two suppliers that defaulted under Umzinyathi district were replaced by new suppliers in April 2025 as part of the department's speedy intervention in line with SCM processes to ensure that defaulting suppliers that have failed to remedy the breach within fourteen days' notice are terminated and immediately replaced in mitigation of non-feeding of learners.  |
| Monitoring mechanism by the receiving department | <p>The receiving department uses MRR ( Monitoring, Reporting and Responding) methodology to monitor the implementation of the programme and enhance performance in participating schools. This methodology allows officials at all levels of the system to understand how well schools are performing with regard to the NSNP. Most importantly, it also enables officials to respond based on their findings in order to help schools to improve.</p> <p>While the MRR monitoring tools and reporting templates are nationally aligned for all nine provincial departments with the ongoing support provided by Fuel Partner, however each province is allowed to develop its province specific tool according to a standard framework and guided by the NSNP Conditional Grant Framework. This still allows each province to ask specific questions that are relevant to their implementation model/context whilst always focusing on the Grant Output. Prior the beginning of each financial year, annual provincial monitoring plans are developed during the Business Planning process and incorporated in the final approved Business Plan against which districts are expected to report on monitoring and performance therefore on a quarterly basis. The receiving department consolidates on district quarterly reports and submit MRR Provincial Summary Monitoring Report to the transferring authority (DBE) together with the quarterly narrative report, performance indicator and expenditure reports.</p> |

## 7. DONOR FUNDS

### 7.1 Donor Funds Received

*The Department does not access any donor funding*

## 8. CAPITAL INVESTMENT

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

| Infrastructure projects                          | 2024/2025           |             |                             | 2023/2024           |             |                             |
|--|---------------------|-------------|-----------------------------|---------------------|-------------|-----------------------------|
|  | Final Appropriation | Actual      | (Over)/Under<br>Expenditure | Final Appropriation | Actual      | (Over)/Under<br>Expenditure |
|  | R'000               | Expenditure | R'000                       | R'000               | Expenditure | R'000                       |
|  |                     | R'000       |                             |                     | R'000       |                             |
| New and replacement assets                       | 370 921             | 306 997     | 63 924                      | 259 999             | 259 999     | 0                           |
| Existing infrastructure assets                   |                     |             |                             |                     |             |                             |
| - Upgrades and additions                         | 1 026 219           | 1 079 946   | -53 727                     | 926 104             | 927 216     | -1 112                      |
| - Rehabilitation, renovations and refurbishments | 596 695             | 666 256     | -69 561                     | 973 223             | 973 223     | 0                           |
| - Maintenance and repairs                        | 656 653             | 638 169     | 18 484                      | 718 287             | 718 287     | 0                           |
| Infrastructure transfer                          |                     |             |                             |                     |             |                             |
| Infrastructure: Leases                           |                     | 67 505      | -67 505                     | 109 749             | 109 749     | 0                           |
| Non infrastructure                               | 175 094             | 65 128      | 109 966                     | 144 733             | 33 872      | 110 861                     |
| Current  | 831 747             | 770 802     | 60 945                      | 718 287             | 861 908     | -143 621                    |
| Capital  | 1 993 835           | 2 053 199   | -59 364                     | 2 159 326           | 2 160 438   | -1 112                      |
| Total  | 2 825 582           | 2 824 001   | 1 581                       | 2 877 613           | 3 022 346   | -144 733                    |

## PART C: GOVERNANCE

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## 1. INTRODUCTION

The Department ensures that assurance services and functions enable an effective control environment, and that these support the integrity of information for internal decision making and of the Department's external reports

## 2. RISK MANAGEMENT

The Department has reviewed its Risk Management Policy and Risk Management Strategy to align with the Risk Management framework.

The Department has reviewed its Risk Register beginning of the year, which articulates all the risks identified and tabulates the action plans to be implemented to mitigate those risks. Progress on the action plans is reported quarterly as well as emerging risks. The Department has identified 16 Strategic risks, which 7 of those are critical and 53 Operational risks, 12 are critical risk.

Due to the implementation of action plans by management, the Department has been able to revise the residual risk rating for 8 risks from Critical to Major. This shows that the risk culture in the department is improving.

The Department has established a risk management committee which incorporates ethics management. This committee is chaired by the Head of Department. Members are all Chief Directors and DDGs. Director: Internal Control and Risk management is a standing invitee to the meeting.

The Risk Management Committee meetings were held quarterly as follows:

| Date of the meeting | Quarter |
|---------------------|---------|
| 20 August 2024      | Q1      |
| 22 October 2024     | Q2      |
| 31 January 2025     | Q3      |
| 07 May 2025         | Q4      |

## 3. FRAUD AND CORRUPTION

The Department has approved Fraud prevention policy, strategy, and a plan. As part of implementing the fraud prevention plan, fraud awareness campaigns were conducted to school principals and the members of the school governing bodies and all office-based officials. The department uses the Public Service Commission national hotline for whistleblowing and this number is communicated to all officials, principals and the members of the school governing bodies.

The Department has established a multi-disciplinary task team to assist the Accounting Officer to foster consequence management in the Department. Below are the functions performed by the task team:

- i. Direct all reported cases for investigations.
- ii. Oversee and monitor all cases under investigation.
- iii. To provide a status update of all reported cases.
- iv. Provide directive to all forensic Investigation reports:
- v. Perusal and make decisions on the implementation of the recommendations.

- vi. Consequences Management, to monitor the implementation of the recommendations.
- vii. Preparation of the oversight committee reports for the Accounting Officer, CARC, SCOPA and Portfolio Committee.
- viii. Constantly liaison with OTP on matters under their investigations
- ix. Attending the matters referred by PSC, DPCI, SIU and SAPS to the Department.
- x. Make recommendations to the Head of Department

#### **4. MINIMISING CONFLICT OF INTEREST**

The Department has conducted an Ethics awareness workshop. This has improved the Ethical culture within the Department as we have noted an increase on the applications to conduct Remunerative work outside Public Service and Disclosure of gifts and donations.

The following management processes are implemented to minimise conflict of interest:

- All senior management are required annually to complete their Declaration of Interest on the e-disclosure reporting tool of the Department of Public Service Administration.
- Employees on levels 11 – 12, including all employees in the Supply Chain Management unit, are expected to register on the e-disclosure reporting tool and complete their Declaration of interests.
- All members of the Departmental Bid Evaluation and Bid Adjudication Committees are required to complete a Declaration of Interest form prior to adjudication and evaluation of each bid/tender.
- Suppliers are also required to complete the SBD4 form which is a certificate of declaration of interest

#### **5. CODE OF CONDUCT**

The Department's Code of Conduct comprises primarily of the content of the Public Service Code of Conduct and promotes a high standard of professional ethics in the workplace and encourages public servants to think and behave ethically.

When there is a breach of conduct the matter is investigated thoroughly and dealt with either formally or informally, depending on the seriousness of the conduct.

#### **6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES**

The Occupational Health & Safety (OHS) sub-directorate is responsible for the implementation of the Safety, Health, Environment, Risk and Quality (SHERQ) management pillar which is the one of the programmes with the health and safety of employees. This is the process for establishing and maintaining a safe and health working environment for employees in support of a healthy and productive workforce. Occupational Health and Safety is guided by the Occupational health & Safety Act No 85 of 1993. The employer is tasked as an accounting officer to ensure that the following is implemented and is adhered by the department.

|                                   |   |
|-----------------------------------|---|
| 1. Occupational Health and Safety | Appointments of the following: <ul style="list-style-type: none"> <li>125 SHE representation</li> <li>220 Fire Marshals</li> <li>83 First Aiders</li> <li>25 Safety Officers</li> </ul> |
|                                   | Formulation of the OHS Policy   |
|                                   | Appointment of the Health and Safety Committees   |
|                                   | Training of Health and Safety Representatives   |
|                                   | Identify and manage hazardous risks related to health and safety  |
|                                   | Monitor SHERQ Implementation  |
| 2. Environmental Management       | Health and safety inspections   |
|                                   | Health Risk Assessment<br>e.g. adequate ventilation, physical and chemical risk   |
|                                   | Fumigation of the buildings   |
| 3. Risk and Quality Management    | Disaster Management   |
|                                   | Emergency Preparedness Plan<br>e.g. emergency evacuation plan and conducting drills   |
|                                   | Audit of Compliance   |
|                                   | SHERQ Management Plan   |
|                                   | Good hygiene service<br><br>Housekeeping Procedures pertaining to water supply, soap and paper towels in all ablution facilities<br>Number of Offices and workspaces kept clean         |
|                                   | Information, Awareness and Training<br>Awareness and training session<br>Training provided by webinars and online platforms   |

## 7. PORTFOLIO COMMITTEES

| NO. | DATE OF THE MEETING | RESOLUTIONS  | RESPONSE BY THE DEPARTMENT   |
|-----|---------------------|--|--|
| 1.  | 01/10/2024          | Resolution DOE 01/08/2024: ECD Practitioners.<br>The Department should present a mitigation plan for unaffordable ECD Posts.   | The department will implement the cost saving project to assist in improving its fiscal status<br>3 Payroll verification<br>4 Voucher control<br>5 Smart/energy saving metering  |
|     |                     | Resolution DOE 02/08/2024: Programme Expenditure Plan for 2024/2025.<br>The Department to present a Programme Expenditure plan for 2024/2025 and indicate to the Committee during which quarter the busses would be purchased to transport learners. | A total of 14 buses certified to carry 22 passengers procured in 2024 using the Department of Transport's RTL contract. The buses were distributed to 14 Special Schools spread across the province on the 9 <sup>th</sup> of November 2024. Budget allocation this programme was R15, 675, 000. |
|     |                     | Resolution DOE 03/08/2024: Programme 7 Examinations and Education Related Services.<br>The Department to provide Committee with its expenditure plan for 2024/25.  | Programme 7: Examinations and Associated expenditure plan is R1.466 billion. See annexure A for Breakdown  |
|     |                     | Resolution DOE 01/10/2024: The Department should provide the Committee with a list of all schools that unqualify and the reasons thereof.  | The list of independent schools – Annexure B<br>The school have to comply with Umalusi regulations and the department of Education circular No. 32 of 2024.  |
| 2.  | 20/02/2025          | Late admission of Ozanothando Sigonyela at Pietermaritzburg Girls High School  | The assisted in ensuring that the learner is admitted. This was done on the 11 <sup>th</sup> of February 2025  |

| NO. | DATE OF THE MEETING | RESOLUTIONS  | RESPONSE BY THE DEPARTMENT  |
|-----|---------------------|--|---|
|     |                     |  | Pietermaritzburg Girls High is one of the high demand schools in the area and late applications are generally not considered except for exceptional cases as all admissions are finalised in the previous year.   |
|     |                     | Mr Phelelani Dlomo reported on unavailability of school buses at Entokozweni Special School around Sweetwaters in KZN  | The school has four (4) buses - initially had five (5) Three (3) buses went to repairs in December 2024 and January 2025. The repairs were delayed by services providers (misplacement of paperwork) and merchant (capacity/ shortage of assessors who authorise repairs) The department arranged for a loan bus from local special school whilst awaiting repairs of the 3 buses. Two of the three buses have since been repaired and returned to the school<br>The fourth bus is still on repairs   |
|     |                     | Cllr Mthembu from Ethekwini Metro requested intervention for Bantuvukani Primary School – Unfinished renovations and absence of electricity  | The project went on construction on the 11 <sup>th</sup> of April 2018. The contractor terminated the contract on the 30 <sup>th</sup> of October 2020 due to continuous interference by Business Forums.<br>The project completion contractor ( <i>second contractor</i> ) was appointed and commenced works in September 2023. The new anticipated completion date was scheduled to be end of May 2024.<br>The project has been affected by payment delays and hence this affected the contractor's capacity to implement and complete the project. The implementing agent (DBSA) is engaging the contractor, deadline April 2025.<br><br>The Department is monitoring this process closely to ensure that the project is delivered within the shortest possible time |
|     |                     | AJ Mwelase High School- Principal-teacher conflict that caused political parties to shut down the school, ill-discipline by learners and their exposure to drugs and weapons                             | The department has investigated the matter to ascertain the allegations regarding the principal-teacher conflict. However the department has received a report that some educators have retired whilst others have left for better opportunities.<br><br>Training workshops are conducted for the school and the SGB on codes and conduct and follow due processes for learners displaying ill-discipline.<br>The department is working on engaging SAPS and SNEZ to support the school with relevant programmes e.g. search and seizure, counselling etc.  |
|     |                     | complaint and request for intervention by Mr HS Sishange, the Principal of Dloko High School as presented to the Education Portfolio Committee in the letter dated the 23 <sup>rd</sup> of January 2025. | Under normal circumstances a normal thing to do on a matter like this would be for the department to await the outcome of the appeal lodged. However, the prevailing rule of practice in labour law, is that it is under very rare circumstances where an organisation may take the outcome of its own appointed Presiding Officer on review or appeal<br>The Department will then be revisiting the appeal action instituted by its own representative and give effect to the outcome of not guilty issued by the Presiding Officer, including the lifting of Mr Sishange's suspension within 14 days. However, in doing so the department will take into account the need to safeguard teaching and learning, as well as stability at the school                      |
|     |                     | Nkodibe Secondary School promotion matter.   | The DDG will visit the District. The meeting took place on 12 June 2024 and at Hlabisa Circuit office. Based on findings and revelations during discussions in the meeting involving the SGB, Circuit Management and the District, it was unanimously agreed that the process as initiated by the District Director on 17 January 2024, be allowed to proceed until conclusion. According to the reports, the SGB continued with the selection process and conducted interviews on 04 July 2024.<br>It is therefore requested that the Education Portfolio Committee affords the department an opportunity to finalize and give effect to the selection process conducted by the SGB by 11 April 2025.  |
|     |                     | Dr J Annipen PR Cllr, Ethekwini Municipality requested for:  | The Department is providing mobile classrooms to Phoenix Secondary School. These will be relocated from   |

| NO. | DATE OF THE MEETING | RESOLUTIONS   | RESPONSE BY THE DEPARTMENT   |
|-----|---------------------|---|--|
|     |                     | <p>3 the Portfolio Committees for Education and Public Works to visit the schools.</p> <p>b) Education and Public works to:</p> <p>3 Provide mobile classroom, office, removal of asbestos at Phoenix Secondary School</p>                                      | <p>Solomon Mahlangu Primary School. The Department is and was not able to procure new mobile classrooms due to budget constraints.</p> <p>Removal of the debris and Maintenance works will be done through District Maintenance.</p> <p>The department will initiate the preparation of the Initiation Report for the proposed Upgrades &amp; Additions of the Phoenix Secondary School. The Initiation Report is expected in the first quarter of the 2025/26 financial year. The project will then be put in the Programme Implementation Plan of the Department (IPMP).</p>   |
|     |                     | <p>Dr J Annipen PR Cllr, Ethekeini Municipality requested for:</p> <p>Education and Public works to:</p> <p>1. infrastructure upgrade set aside budget for Daleview Secondary School infrastructure upgrade before the school's jubilee celebration (2027).</p> | <p>The Daleview Secondary School in Pinetown is on the Storm Damage Programme, implemented by the Department of Public Works &amp; Infrastructure (DPWI). The project is at Stage 2: Concept &amp; Viability Stage. The implementation of the project is affected by budget constraints and there is therefore a risk that the project might be delayed entering to construction stage and be delivered</p>  |
|     |                     | <p>The challenge with transferring the learner to Reservoir Hills Secondary was that seven (7) of the 'core' subjects offered by the learner in Grade 11 are not offered at Reservoir Hills Secondary.</p>  | <p>The department facilitated a meeting between Star College and Reservoir Hills Secondary and the learner was transferred to Reservoir Hills secondary School. The issue of subject packages was to be attended to by the District Office and the Provincial Examinations Office.</p>   |
|     |                     | <p>The intervention with the completion of the construction works at Corinth Primary School.</p>  | <p>The contractor for the above works commenced works on the 21<sup>st</sup> of January 2024 and was due for completion on the 21 November 2024. The construction is currently at 50% completion. The contractor suspended the works on site. The suspension of the work is due to payment delays to the contractor.</p> <p>The Implementing Agent, the Independent Development Trust (IDT), has been in consistent liaison with the contractor regarding resumption of works. The contractor has indicated that he can only resume works after the department settles payment of the outstanding invoice. The department will be in a position to settle this payment in the 2025/26 financial year in May 2025 after the transfer of the first tranche of the Education Infrastructure Grant (EIG).</p> <p>As part of the Occupational Health and Safety (OHS), the department has ensured that learners are utilising mobile classrooms which are demarcated away from construction areas. Furthermore, a fence has been erected to ensure the said demarcation and a Security Guard has been posted to man the. These are set measures to ensure that is no encroachment of learners to the construction area/s.</p> |

## 8. SCOPA RESOLUTIONS

| Resolution No.     | Subject  | Details   | Response by the Department   |
|--------------------|--|---|--|
| Resolution 42/2024 | Department of Education:<br>Financial Health:<br>Material uncertainty relating to going concern (relating to resolution 78/2023) | <p>Noting that:</p> <p>(a) The department implemented cost-cutting across the following activities:</p> <p>i. A fuel cap on monthly fuel consumption for all departmental vehicles.</p> <p>ii. A reduction in kilometres travelled by officials on official duty.</p> <p>iii. Reducing contact meetings to virtual; non-filling of office-based support staff posts and filling of only critical educator vacancies at schools.</p> | <p>Department Response</p> <p>The departments' overdraft increased by R397, 944 million to R1, 353 billion due to non-funding of wage agreements which resulted in prior year accruals being processed in 2023/24 and, furthermore, the budget cuts that have been implemented during the financial year. Budget cuts have resulted in an increase of unauthorized expenditure by R59,378 million to R63,458 million in 2023/24 financial year. The saving realized from cost cutting measures were not sufficient to cover the budget shortfalls.</p> |

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|                    |  | <p>iv.Non-payment of acting allowances for vacant office-based public service posts.</p> <p>v.Addressing inefficiencies in the appointment of temporary educators&amp; leave management.</p> <p>vi.Efficient management of Personnel Provisioning Norm (PPN) in schools, where there are excess educators; strict adherence to the deployment of surplus educators to posts that become vacant, resulting in a reduction in the number of surplus educators.</p> <p>vii.Additional areas that have been identified as having the potential of reducing spending within the compensation budget include, management of PILIR, early retirement, overtime, late terminations, and non-payment of performance bonuses.</p> <p>(b)As of 30 November, R156.874 million has been identified by enforced cost-cutting measures largely against non-critical activities largely against training and the procurement of tools of trade.</p> <p>(c)The department has received a net adjustment to its appropriation of R2,2 billion because of engagement with both National and Provincial Treasuries. 78% of the wage agreement was funded amounting to R2.3 billion. Unfortunately, the funding is limited, and the department still is facing severe pressures.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 30 June 2024 on the effectiveness of the measures implemented to reduce the operational expenditure and the overdraft of the department.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 30 June 2024 on the effectiveness of the measures implemented to reduce the operational expenditure and the overdraft of the department.</p> |  |
| Resolution 43/2024 | Department of Education: Provision for impairment of receivables: Staff Debt: R532.59 million (relating to resolution 79/2023) | <p>Noting that: -</p> <p>(a)The biggest challenge the department encounters is late terminations of the employees who exits the system and leave without pay granted to employees that are still in the system.</p>   | <p>Department Response:</p> <p>1.In addition to one-on-one meetings between Head Office and officials from the districts who are directly responsible for the administering of leave, meetings with all District Offices, Head Office as well as the Health Risk Manager are held on a quarterly basis to promote more efficient and effective leave processes. These meetings have shown to be effective in reducing the number of employees on leave which was not advised by the Health Risk Manager.</p> |

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|                    |   | <p>(b)The employees that are still in the system, monthly recoveries are deducted against their salaries and employees that are terminated, recoveries are made against their Leave Gratuities and Pension Benefits.</p> <p>(c)The department thus far recovered R44,9 million in the last 3 quarters in this financial year for debts from employee's Salaries, Leave Gratuities and Pension Benefits.</p> <p>(d)When there are disputes regarding the acknowledgement of debt and recoveries, the debtors file is referred to the departments Labour Section and Legal Service to be recovered.</p> <p>(e)Human Resources Section had issued circulars to all districts with regard to late termination in order to avoid further overpayments and to take disciplinary action against officials responsible for these debts. The Department sent letters, reminders and debt statements to these debtors but did not receive any response.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 30 June 2024 on progress made in the implemented steps recovery of recoverable staff debts and steps taken to fast-track the recovery process.</p> | <p>2.The District Offices are embarking on Workshops for all School SMTs to ensure the proper management of leave at school level where 90% of the employees are stationed.</p> <p>3.To reiterate the position of the Department in recovering overpayments in respect of leave not advised/ approved, the following 2 Circulars are being drafted for issuing:<br/>a. Leave without Pay<br/>b. Institution of Incapacity Code and Procedures in respect of employees on prolonged absence.</p> <p>4.The department has recovered R47,618 million from in-service debt.</p> <p>5.The department is further performing district visits to assist districts that are struggling due to capacity issues which results in delays in serving and collecting acknowledgement of debt. The department has started to issue acknowledgement of debts to all in service debts without recoveries, with a target of 100% signed payment arrangements.</p>  |
| Resolution 44/2024 | Department of Education: Material irregularities: Salary payments to persons no longer in the employ of the department (relating to resolution 80/2023) | <p>Noting that:<br/>(a)In respect of terminations emanating from employee resignations, the department has drastically reduced the number of late terminations due to timeous processing of termination of Persal.<br/>(b)This shows effective implement of the Department's Standard Operating Procedures. Notwithstanding the above promising progress, there are still shortcomings regarding the management of Long Sick Leaves, and this is due to the prolonged period of time taken by the Health Rick Manager to conclude matters refereed by the Department. However, upon the acknowledgement of debt by the employee, the department will recover the debt from leave gratuity and pension fund.<br/>(c)Subsequent to the meeting with District Directors. The</p>  | <p>Department Response:</p> <p>1.The previous report contained various strategies of the Department to address and eradicate salary overpayments as a result of late terminations. These included, inter-alia, the following:<br/>i. Issuring of a Debt Management Policy<br/>ii. Development of SOPs for the processing of service terminations<br/>iii. Monitoring of PERSAL Reports<br/>iv. Monthly meetings with officials responsible for service terminations from Head Office, Districts and GPAA<br/>v. Issuing of various circulars including HRM Circular No. 36 of 2023 on Timeous Notification of Exits whereby notice of exit is immediately e mailed to identified officials in HR and salary is frozen</p> <p>2.The above interventions resulted in a drastic decrease in salary overpayments and has therefore proven to be highly effective.</p> <p>3.Subsequent to the previous meeting, an analysis of the late terminations processed by the Department revealed the following:<br/>a) 47 cases could not be attributed to late terminations because there is no debt incurred.<br/>b) 4 officials salaries were reversed and debt was raised<br/>c)1 salary was recalled.<br/>d)debt was recovered from 3 officials<br/>e) The Department is now in the process of implementing consequence management against officials responsible for salary overpayments for 17</p> |

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|                    |  | <p>Department has identified 72 late terminations of permanent employees.</p> <p>(d) The Department is now in the process of finalizing investigations prior to implementing consequence management against responsible for salary overpayments which were avoidable.</p> <p>(e) There are delays in the procurement of an electronic system, due to financial constraints.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 30 June 2024 on: -<br/>[1] Outcome of the implementation of SOP's relating to timely processing of service terminations, steps taken to monitor implementation, time frame and the effectiveness and adequacy of the measures implemented to avoid salary overpayments.<br/>[2] The implementation of consequence management against officials responsible for salary overpayments where this was avoidable.<br/>[3] Progress made in procurement and implementation of an electronic system to fast-track the flow of termination of service documentation to avoid overpayments on late terminations of service and the time frames for implementation.</p> | cases.  |
| Resolution 45/2024 | Department of Education: Material misstatements in reported performance information: Programme 2: Public Ordinary Schools and Programme 6: Infrastructure Development (relating to resolution 81/2023) | <p>Noting that:</p> <p>(a) The Department developed a turnaround strategy. The following is summary of the process outlined in the turnaround strategy:</p> <p>i. On receipt of completion certificates from the IA, the programme manager responsible for the project reported complete is expected to conduct physical verification of work done and furnish detailed report to Director Infrastructure Delivery.</p> <p>ii. After physical verification by programme manager, feedback meeting shall be convened and presided over by Director Infrastructure Delivery. At this meeting between Director and programme manager, the report is scrutinized and approach in how to communicate (to IA and</p>  | <p>Department Response:</p> <p>The Department developed a turnaround strategy. The following is summary of the process outlined in the turnaround strategy:</p> <ul style="list-style-type: none"> <li>On receipt of completion certificates from the IA, the programme managers responsible for the projects reported complete is expected to conduct physical verification of work done and furnish detailed report to Director Infrastructure Delivery.</li> <li>Subsequent to physical verifications by programme managers, letters with findings were sent to responsible IA's and Districts to ensure snags are attended to on a quarterly basis after quarterly with follow up meetings during directorate meetings.</li> <li>At this meeting between Director and programme managers, the report is scrutinized tracking progress on the findings.</li> <li>Director to certify the project for signing off by Chief Director.</li> <li>Projects completed with snags are rejected and snags are communicated to implementing agent (IA) for action or rectification by contractors.</li> <li>On receipt of the letter (with snag list) IA is expected to revert within seven days and submit action plan to attend to snag list.</li> <li>Responsible programme managers to follow up on snags until work is 100% complete. On completion of snags, both DOE and IA to conduct a joint site visit to verify work and submit report to Director Infrastructure Delivery.</li> <li>Verification checklist was developed which is being used during verifications upon receiving the completion certificates</li> </ul> |

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|                    |  | <p>Districts) site findings as communicated to the office of the Chief Director.</p> <p>iii. Director to certify the project for signing off by Chief Director.</p> <p>iv. Projects completed with snags are rejected and snags are communicated to implementing agent (IA) for action or rectification by contractors.</p> <p>v. On receipt of the letter (with snag list) IA is expected to revert within seven days and submit action plan to attend to snag list.</p> <p>vi. Responsible programme manager to follow up on snags until work is 100% complete.</p> <p>(b) On completion of snags, both DOE and IA to conduct a joint site visit to verify work and submit report to Director Infrastructure Delivery.</p> <p>(c) Verification checklist was developed which is being used during verifications upon receiving the completion certificates.</p> <p>(d) Reporting numbers only after site verifications, site verifications to be conducted after each quarter upon receiving completion certificates.</p> <p>(e) If there is identified snags, correspondence is issued to the responsible District/ IA before it can be declared as achieved.</p> <p>(f) The following are target dates to ensure that verifications is complete:</p> <p>i. Q1 - 31/09/23,</p> <p>ii. Q2 - 30/11/23</p> <p>iii. Q3 – 31/01/24</p> <p>iv. Q4 – 30/04/24</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on: -</p> <p>[1] The outcome and progress report on measures implemented to review and clearly define all performance indicators and to ensure all performance indicators are complete.</p> <p>[2] The progress report and Outcome of measures implemented to ensure reported performance information is reliable and verifiable and supported by sufficient audit evidence.</p> | <ul style="list-style-type: none"> <li>Reporting numbers only after site verifications</li> <li>Site verifications to be conducted after each quarter upon receiving completion certificates</li> <li>If there's identified snags, correspondence is issued to the responsible District / IA before it can be declared as achieved.</li> </ul> |
| Resolution 46/2024 | Department of Education: Key performance targets not | <p>Noting that:</p> <p>(a) The expenditure on multi-year projects in the Departmental Infrastructure</p>   | <p>Department Response:</p> <p>The expenditure on multi-year projects in the Departmental Infrastructure Plan include projects that are spending which are not part of SOI targets. It must be</p>   |

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|                    | achieved:<br>Programme 2: Public Ordinary Schools,<br>Programme 5: Early Childhood Development and<br>Programme 6: Infrastructure Development<br>(relating to resolution 82/2023) | <p>Plan include projects that are spending which are not part of SOI targets. It must be noted that financial year achievements should not be compared with expenditure as most projects are multi-year projects.</p> <p>(b) The categories A&amp;B were completed.</p> <p>(c) The Department has strengthened its monitoring of the implementation of its projects:</p> <p>i. Attending of site progress meetings and regular site visits to check progress.</p> <p>ii. Monthly meetings with IA's senior managers and programme managers and District officials (PIDC).</p> <p>iii. Bilateral meetings with IA's.</p> <p>iv. Submission of monthly reports.</p> <p>v. Site verifications by works inspectors and responsible sub-programme managers.</p> <p>(d) Other contributing factor to 100% expenditure was because of chemical toilets, desludging and eradication of asbestos that were required due to unforeseen floods occurred in 2022, which are not part of the SOI targets.</p> <p>(e) Reason for under-achievement (22/23 period) was due to non-completion of SOI 604 (YWCA Hostel). However, SOI 604 was achieved during Q2 of 2023/24 financial year.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 30 June 2024 on: -<br/>[1] Progress report and outcome of measures implemented to review key performance targets, to improve on underperformance on key targets, to engage in realistic target setting in line with budget allocations, and to align expenditure with key performance targets.<br/>[2] Regular monitoring of targets achieved.</p> | <p>noted that performance should not be compared with expenditure as most projects are multi-year projects.</p> <p>The Department has strengthened its monitoring of the implementation of its projects:</p> <ul style="list-style-type: none"> <li>• Attending of site progress meetings and regular site visits to check progress.</li> <li>• Monthly meetings with IA's senior managers and programme managers and District officials (PIDC)</li> <li>• Bilateral meetings with IA's.</li> <li>• Submission of monthly reports.</li> <li>• Site verifications by works inspectors and responsible sub-programme managers.</li> <li>• Other contributing factor to 100% expenditure was because of chemical toilets that were required due to unforeseen floods occurred in 2022, which were not budgeted for.</li> <li>• Reason for under-achievement (22/23 period) was due to non-completion of SOI 604 (YWCA Hostel). However, SOI 604 was achieved during Q2 of 2023/24 financial year.</li> </ul> |
| Resolution 47/2024 | Department of Education: Irregular Expenditure in 2022/23: R1.52 billion (relating to resolution 84/2023)   | <p>Noting that:</p> <p>(a) The Department has commenced with the determination test for the material amount for the irregular expenditure for LTSM.</p> <p>(b) The supporting documentation and approvals from Treasury for the extension of the contract and the corrective action taken to</p>  | <p>Department Response:</p> <p>1. The Department has completed the determination test.</p> <p>2. The transaction should not have been reported as irregular expenditure. A new contract is in place for LTSM for the period 1 April 2023 to 31 March 2026 after a competitive bidding process was followed.</p> <p>3. A request for condonation was submitted to Provincial Treasury at the end of March 2024 on the basis that the transaction should not have been reported as irregular expenditure. There have been verbal discussions with Provincial Treasury on the submission made for condonation. Treasury has requested additional information. The Department has commenced the gathering of the additional information which will be submitted to Treasury at end of July 2024.</p>  |

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|                    |  | <p>get a new contract in place has been obtained.</p> <p>(c)The department will be commencing with the review of payment vouchers and supporting evidence to validate that goods and services were received.</p> <p>(d)The Department plans to complete the determination test by the end of February 2024.</p> <p>(e)As the determination test is still in progress no submissions for condonation have been made.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on: -</p> <p>[1]Progress made in the determination testing of the irregular expenditure, as required in terms of the PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 and time frames for concluding the determination testing.</p> <p>[2]If the determination testing has been concluded, the outcomes thereof, including:</p> <ul style="list-style-type: none"> <li>•the root causes of the expenditure.</li> <li>•measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures.</li> <li>•disciplinary action taken against the officials responsible for the irregular expenditure and the sanctions imposed.</li> <li>•steps taken to recover any losses.</li> <li>•the outcome of any criminal investigation and steps taken pursuant thereto; and</li> <li>•the time frames for concluding the above processes.</li> </ul> <p>[3]Progress made in submitting a request for condonation to the relevant authority and the outcome of the condonation request.</p> |   |
| Resolution 48/2024 | Department of Education: Cumulative balance of Irregular Expenditure in financial years prior to 2022/23 not yet condoned: R5.2 billion (relating to resolution 85/2023) | <p>Noting that:</p> <p>(a)Forensic investigations are still in progress.</p> <p>(b)The department has submitted the required information for the R708.10 million. There is still outstanding documentation for the R3.730 million as these are very old cases. Engagements will be held with the Treasury to determine how to move forward with the</p>  | <p>Department Response:</p> <p>(1)The forensic investigation was concluded advised that the report was submitted to Treasury in June 2020 requesting condonation of R3,3 billion. During the time when the tender process was conducted which resulted in the Irregular Expenditure, NSNP was managed by consultants who are no longer with the Department. Subsequent to the submission, Treasury approved the condonation in 2022.</p> <p>(2)The Department provided additional information to Treasury. In September 2023, Treasury condoned R479 million relating to LTSM. The balance of R229 million has not been condoned as payment vouchers are not available. These payments date back to 2013/2014 and the Department is unable to retrieve these documents.</p> |

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|                |         | <p>cases where there is no documentation.</p> <p>(c)The determination tests are still in progress. The department plans to finalise the determination tests for the material amounts in February 2024.</p> <p>(d)Submissions for condonation to be submitted to Provincial Treasury prior to 31 March 2024 for the material amounts. Included in the submission for condonation will be for transactions that should not have been classified as irregular, transactions with immaterial amounts and transactions where there is no supporting documentation and the old cases relating to conflict of interest.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 30 June 2024 on: -</p> <p>[1]Progress made in the forensic investigation relating to the NSNP irregular expenditure and the time frames for concluding the investigations. If the investigations have been concluded, the report must contain the findings and recommendations and steps taken to implement the recommendations as well as time frames for implementation.</p> <p>[2]Progress made in submitting the required information to Provincial Treasury in respect of the irregular expenditure amounting R3.730 million for the period 2001 to 2014 and in respect of the amount of R708.170 million, as well as the time frames for submitting the information.</p> <p>[3]Progress made in the determination testing of all outstanding irregular expenditure not yet submitted for condonation, as required in terms of the PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 and time frames for concluding the determination testing.</p> <p>[4]If the determination testing has been concluded, the outcomes thereof, including:</p> <ul style="list-style-type: none"> <li>•the root causes of the expenditure.</li> <li>•measures implemented to</li> </ul> | <p>(3)Provincial Treasury has condoned R 1,296,566.00 of Irregular Expenditure.</p> <p>(4)The Department has made a submission to Treasury to condone a further R298 million of irregular expenditure relating to old transactions, immaterial amounts and transactions which should not have been reported as irregular expenditure.</p> <p>(5)The Department in conjunction with Provincial Treasury is in the process of appointing resources to assisting with the determination tests and the condonation process for the irregular expenditure. The appointment process should be completed by the end of July 2024.</p> |

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|                    |   | <p>address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures.</p> <ul style="list-style-type: none"> <li>•disciplinary action taken against the officials responsible for the irregular expenditure and the sanctions imposed.</li> <li>•steps taken to recover any losses.</li> <li>•the outcome of any criminal investigation and steps taken pursuant thereto; and</li> <li>•the time frames for concluding the above processes.</li> </ul> <p>[5]Progress made in submitting a request for condonation to Provincial Treasury.</p>   |  |
| Resolution 49/2024 | Department of Education: Fruitless and Wasteful Expenditure in 2022/23: R7.558 million (relating to resolution 86/2023) | <p>Noting that:</p> <p>(a)The department incurred fruitless and wasteful expenditure of R7.558 million in 2022/23.</p> <p>(b)The fruitless and wasteful expenditure was mainly due to interest charges on overdue accounts.</p> <p>(c)The register is being consolidated and analysis of the transactions will occur for the review and condonation process.</p> <p>(d)The Department has sought assistance from Provincial Treasury in terms of project management, to allow for effective and efficient management of the information. There is a shortage of staff to assist with this process and technical expertise to address the details.</p> <p>(e)The Director for Internal Control has been appointed and will be key in managing this process.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on: -</p> <p>[1]Outcome of strategies and process implemented to resolve the finding.</p> <p>[2]Progress made in the determination testing of the fruitless and wasteful expenditure, as required in terms of the PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 and time frames for concluding the determination testing.</p> <p>[3]If the determination testing has been concluded, the outcomes thereof, including:</p> | <p>Department Response:</p> <p>(1)The fruitless and wasteful expenditure for the 2022/2023 financial year relates to claims against the state and interest on overdue municipal accounts. These incidents are similar to the prior years. Therefore, the department has taken a decision to conclude the determination tests with the incidents that occurred prior to 31 March 2022.</p> <p>(2)The determination tests will commence once the additional resources have been appointed through the Treasury Financial Management Panel.</p> |

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|                    |  | <ul style="list-style-type: none"> <li>•the root causes of the fruitless and wasteful expenditure.</li> <li>•disciplinary action taken against officials responsible for the fruitless and wasteful expenditure and the sanctions imposed.</li> <li>•steps taken to recover any losses and the amount of any losses recovered or written off.</li> <li>•measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures.</li> <li>•the outcome of any criminal investigation and steps taken pursuant thereto; and</li> <li>•the time frames for concluding the above processes.</li> </ul>  |   |
| Resolution 50/2024 | Department of Education:<br>Cumulative Balance of Fruitless and Wasteful Expenditure in financial years prior to 2022/23 not yet recovered or written off: R192.277 million (relating to resolution 89/2023) | <p>Noting that:</p> <p>(a) The cumulative balance of fruitless and wasteful expenditure incurred by the department in financial years prior to 2022/23 amounting to R192.277 million has not yet been recovered or written off.</p> <p>(b) The register is being consolidated and analysis of the transactions will occur for the review and condonation process.</p> <p>(c) Department has sought assistance from Provincial Treasury in terms of project management, to allow for effective and efficient management of the information.</p> <p>(d) There is a shortage of staff to assist with this process and technical expertise to address the details.</p> <p>(e) The Director for Internal Control has been appointed and will be key in managing this process.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on: -</p> <p>[1] The outcome of the strategies implemented to address the finding.</p> <p>[2] Progress made in the determination testing of the fruitless and wasteful expenditure, as required in terms of the PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 and time frames for concluding the determination testing.</p> <p>[3] If the determination testing has been concluded, the</p> | <p>Department Response:</p> <p>(1) The consolidated register for Fruitless and Wasteful Expenditure has been completed, The transactions have been analysed.</p> <p>(2) The Department has commenced with the determination test of the material amount of R136 million which relates to the LTSM contract and the payment was made as per the outcome of a legal process. This determination test is expected to be completed by 31 July 2024.</p> <p>(3) The balance of the fruitless and wasteful expenditure will commence once the additional resources have been appointed through the Treasury Financial Management Panel.</p> |

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|                    |   | <p>outcomes thereof, including:</p> <ul style="list-style-type: none"> <li>•the root causes of the fruitless and wasteful expenditure.</li> <li>•disciplinary action taken against officials responsible for the fruitless and wasteful expenditure and the sanctions imposed.</li> <li>•steps taken to recover any losses and the amount of any losses recovered or written off.</li> <li>•measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures.</li> <li>•the outcome of any criminal investigation and steps taken pursuant thereto; and</li> <li>•the time frames for concluding the above processes.</li> </ul>  |   |
| Resolution 51/2024 | Department of Education: Compliance with legislation: Procurement and contract management (relating resolution 90/2023) | <p>Noting that:</p> <p>(a) The department started a process to review and update of SCM Policy, Delegation and Standard Operating Procedures (SOPs). This review involves a detailed assessment of the current processes, identifying gaps and areas of improvement to ensure alignment with the relevant legislation and strengthen internal controls.</p> <p>(b) The department has initiated internal training for staff at head office. Furthermore, treasury will also be assisting with capacitating SCM officials and bid committees through training. The training sessions are scheduled to start in January 2024.</p> <p>(c) To further capacitate SCM official a monthly SCM forum meeting has been started. This will help the department to stay informed about challenges related to complying with SCM regulations and will be able to take appropriate steps to address them.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on progress made in reviewing the SCM policy of the department to address the audit findings in relation to non-compliance with applicable legislation, as well as measures and controls put in place to adequately monitor the implementation thereof.</p> | <p>Department Response:</p> <p>a) The process of reviewing the SCM Policy, Delegations and Standard Operating procedures (SOPs) is currently underway, utilizing departmental resources. We have made significant progress in analysing and updating the policy to align with best practices and regulatory requirements. The revised policy is expected to be finalized by 30 June 2024.</p> <p>b) Training sessions for SCM officials at both head office and district levels were successfully conducted in February 2024. The next round of workshops is scheduled to commence in July 2024 to further strengthen their skills and knowledge.</p> <p>c) The first SCM forum meeting is scheduled for July 2024, and subsequent meetings will be held monthly. These meetings will provide a platform for officials to discuss challenges, share best practices, and stay updated on SCM developments.</p> |
| Resolution 52/2024 | Department of Education: Expenditure  | <p>Noting that:</p> <p>(a) The department did not ensure that all suppliers were</p>  | <p>Department Response:</p> <p>The department has failed to pay suppliers with 30 days due to budget and</p>  |

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|                    | Management:<br>Failure to pay suppliers within 30 days (relating to resolution 91/2023)  | <p>paid within 30 days or an agreed period from date of receipt of invoices.</p> <p>(b) A circular has been drafted to sensitize end-users to submit invoices on time for payment to take place within 30 days.</p> <p>(c) The document tracking system has been implemented, whereby every district and head office keep record of the movement of invoices from the time they are received, signed, and stamped by the end user up to where they are finally processed and released on the system.</p> <p>(d) Records are reviewed by responsibility managers every month. Responsibility managers shall provide reasons for any delays more than three working days at each point until it is finally authorized and later released.</p> <p>(e) The office of the CFO through Financial Accounting Directorate shall be responsible for overall review of this and later provide a report to Internal Control in the office of the Head of Department.</p> <p>(f) The Head of Department shall implement consequence management against any responsibility manager who has failed to act against officials within his/her jurisdiction.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on: -</p> <p>[1] Outcome of measures implemented to avoid late payments due to inadequate internal controls.</p> <p>[2] Consequence management implemented against officials responsible for late payment of invoices where this was avoidable.</p> | <p>cash shortfalls. As a result of insufficient cashflow, the department carried accruals and payables of R48,975 million and R52,406 million, respectively. This has put pressure on cashflow resulting in delay in payment. The department continues to engage National and Provincial Treasuries for additional funding.</p>   |
| Resolution 53/2024 | Department of Education:<br>Previously reported material irregularities:<br>Penalties and interest paid to SARS on late payment of PAYE (relating to resolution 92/2023) | <p>Noting that:</p> <p>(a) The department submitted its employee tax reconciliation assessments and paid the PAYE tax withheld from employees dating back to 2017 during the year ended 31 March 2020, in contravention of the Income Tax Act. The non-compliance resulted in a material financial loss, through penalties and interest of R6.69 million being charged by SARS.</p> <p>(b) Engagements with SARS are ongoing. There have been</p>  | <p>Department Response:</p> <p>[1] Progress made in the implementation of strategies to resolve the finding.</p> <p>[2] Progress made in the development and implementation of an electronic system that will assist in avoiding late PAYE payments.</p> <p>[3] Progress made in the engagements with SARS for the remission of the interest and penalties charged in 2020.</p> <p>Engagements with SARS have not been finalized yet. On 15 May 2024, the department and its attorneys had a meeting with SARS (Legal and audit representatives) where SARS agreed with the department that the assessment that was raised on BAS payments was incorrect as the amounts had already been taxed on persal. (SARS Legal) is to write a memo to their National Appeals Committee for a decision on whether they (SARS) will settle with the department without involving the court. He promised to provide feedback by mid-June.</p> |

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|                    |   | <p>delays from SARS in providing the department with a way forward as several of their departments are involved in the matter and are not readily available for engagement.</p> <p>(c) At this stage SARS is analysing supporting documents that the department has provided for them to determine whether they agree with the department's presentation, in which case they would not oppose the court application.</p> <p>(d) They were initially presented with 38 cases, and they requested a further 24 cases, of the 24 documents requested, 20 are ready to be submitted.</p> <p>(e) Transactions for the 4 outstanding are on BAS V4 which officials no longer have access to. The Tax officials have applied for access to be able to retrieve supporting documents thereof.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 30 June 2024 on: -</p> <p>[1]Progress made in the implementation of strategies to resolve the finding.<br/>[2]Progress made in the development and implementation of an electronic system that will assist in avoiding late PAYE payments.<br/>[3]Progress made in the engagements with SARS for the remission of the interest and penalties charged in 2020.</p> |                            |
| Resolution 54/2024 | Department of Education: Material irregularities: Ferry boats not utilised (relating to resolution 93/2023) | <p>Noting that:</p> <p>(a) In 2016 the department procured 8 ferry boats under the Learner Transport Programme to transport learners who cross rivers to and from schools. The procurement was undertaken without conducting an adequate feasibility study.</p> <p>(b) Seven of the boats could not be used as the rivers on which the boats were intended to be used were too shallow and not conducive to the utilisation of engine propelled boats. Only one boat is currently in use while seven unutilised boats are stored at the KZN Sharks Board.</p> <p>(c) The KZN Department of Education was at an advanced stage of finalizing the process of transferring the seven ferry boats to KZN COGTA when</p>   | Detailed Report provided.  |

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|                |         | <p>the letter indicating that COGTA was no longer interested in an offer and therefore pulling out of the deal. Consequently, the KZN DOE was forced to look for other options of dealing with the issue. Putting the seven boats on Auction has finally been identified as the best option under the circumstances since the department shall be able to recoup some revenue out of the transaction to offset the total fruitless and wasteful expenditure suffered because of this transaction. At the same time these assets will be able to be put to good use. Processes of organizing an auction to facilitate the process started in January 2024 and the actual auction is expected to take place on or before June 2024.</p> <p>(d) No disciplinary action could be taken against officials who were involved since they are no longer in the system.</p> <p>(e) To avoid recurrence of a similar incident, the department will ensure that projects of a similar nature are preceded by a due diligence report conducted by people with necessary expertise in that field. The lack thereof was identified as the main cause of this problem.</p> <p>(f) The KZN DOE is still awaiting AGSA decision on the matter after providing information relating to this matter.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 30 June 2024 on: -</p> <p>[1] The losses suffered by the department and steps taken to recover the losses from the officials responsible, with time frames for implementation of recovery steps.</p> <p>[3] Disciplinary action taken against the officials responsible for the losses and/or any fruitless and wasteful expenditure, with time frames for implementation.</p> <p>[4] The decision taken by AGSA in terms of the Public Audit Act in relation to the actions and liability by the Accounting Officer.</p> <p>[5] Progress report on the sale of the boats on public auction and steps taken to recover the losses from former officials.</p> |                            |

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|                    |  | [6] Measures implemented to avoid a recurrence.  |  |
| Resolution 55/2024 | Department of Education: Material irregularities:<br>Appointment of new service provider for NSNP (relating to resolution 94/2023) | <p>Noting that:</p> <p>(a) The Auditor-General raised a material irregularity (MI) relating to the management of the school nutrition programme and the substantial harm caused due to non-feeding of learners and non-compliance related to the appointment of a new service provider for implementation of the NSNP programme.</p> <p>(b) The Department disagrees with the finding by AG that there were SCM challenges as expressed in the Material Irregularity report. Be that as it may, the Department advises that where there are any indications and evidence that there is wrongdoing by officials, the Department will act without fear or favour.</p> <p>(c) The Department of Education has taken the matter to court for review and assist in finding a solution to the dispute.</p> <p>The committee resolves:<br/>That the accounting officer report to the committee by 30 June 2024 on: -</p> <p>[1] The resolution of the dispute relating to the amount owing to the service provider after cancellation of the contract, the amount paid by the department and the balance remaining.</p> <p>[2] Whether the department received value for money in terms of the contract and the amount payable upon termination of the contract or whether any amount paid or payable by the department constitutes fruitless and wasteful expenditure.</p> <p>[3] Compliance with the 2022 PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 in relation to recording, assessing, and investigating any irregular or fruitless and wasteful expenditure, recovery of losses and implementation of consequence management.</p> <p>[4] The outcome of the assessment by the Auditor-General of the department's response to this audit finding as well as the final agreement after the court intervention to resolve the dispute on the finding.</p> | <p>Department Response:</p> <p>1. The Department processed proof of deliveries submitted by the service provider and Treasury verified the processed proof of deliveries. The verified amounts were paid in full and there is no amount owed to the service provider nor a dispute relating to the any amount.</p> <p>2. The Department received value for money for services rendered and the money paid by the Department was neither fruitless nor wasteful.</p> <p>3. N/A</p> <p>4. The Department withdrew the legal review process to observe the statutory complaints' resolution mechanism stipulated in the Engagement Letter by AG. To that effect since the only process which was not observed before litigation was to refer the matter to the Provincial Accountant General of Provincial Treasury, the matter has been duly referred to PAG.</p> <p>5. It must be noted that at a meeting held on 25 October 2023, AG stated that AG's internal support had failed to resolve the contested matters even after the intervention by the Product Champion, Technical Audit Support, Head of portfolio as well as Head of Audit.</p> |
| Resolution 56/2024 | Department of Education: Key   | <p>Noting that:</p> <p>(a) Progress in completion of</p>   | 1. JG Zuma - Project achieved Practical Completion on the 02/02/2024. The project delayed by 5 months and delays were caused by rain delays and  |

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|                | projects funded by Education Infrastructure Grant (relating resolution 95/2023) | <p>infrastructure projects at the JG Zuma and Open Gate LSEN schools was slow. Payment delays resulted in default interest being payable. Variation orders of R1 million were approved for the renting of mobile classrooms, which could have been avoided.</p> <p>(b) Project delays at the Tongaat Special School resulted in additional costs amounting to R4 million for design changes and an escalation of project costs from R35 million to R135 million.</p> <p>(c) The delays were due to inadequate monitoring, evaluation and oversight of project deliverables, ineffective planning resulting in variation orders and inadequate cost management.</p> <p>(d) JG Zuma Secondary School: The Department wrote a letter (22/08/23) to DPW requesting improvement plan and improvement plan was received by DOE. Original completion date 16/09/2023 has since been revised as per approved EOT to 30/11/2023. Currently, the following is the progress in line with improvement plan:</p> <p>(e) Tongaat Special School: Fruitless and wasteful expenditure: The Department and DoPW are investigating fruitless expenditure, noting that session of redesigned work has been completed and DOE is benefitting.</p> <p>(f) Department wrote a letter (22/08/23) to DPW requesting improvement plan and improvement plan was received by DOE. Currently, the following is the progress in line with improvement plan:</p> <p>i. Department conducts monthly site visits and attending the progress meetings to ensure there's progress and completion within project duration.</p> <p>ii. Current project status is at 88% complete and anticipated completion date is 22 January 2024.</p> <p>(g) Open Gate LSEN: The Department wrote a letter (22/08/23) to CDC requesting improvement plan and improvement plan was received by DOE. Currently, the following is the progress in line with improvement plan:</p> | <p>additional time required for ground Improvement due portion of the construction site, as a result of illegal dump site.</p> <p>2. Tongaat Special School - Project achieved Practical Completion on the 8/05/2024. Items that resulted to VO such as flood wall have been erected and completed therefore, it is inappropriate to declare fruitless expenditure, the required funds served the intended purpose.</p> <p>3. Open Gate LSEN - Contractor for completion project has been awarded site possession was achieved on 12/10/2023, anticipated completion date 12/09/2025. Construction progress is 16% complete. Project is monitored Closely to ensure all milestones are achieved in line with the Construction programme.</p> |

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|                    |  | <p>i. Department has ensured that completion contract was finalized without delays, the site was handed over to the completion contractor on the 12th of October and project is scheduled to be complete by 5th September 2025.</p> <p>ii. Project is being monitored closely to ensure all milestones are achieved in line with the Construction programme.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on: -</p> <p>[1] J G Zuma: whether the project was completed as agreed, if not, reasons for delay and strategies and measure put in place to ensure that the project is completed.</p> <p>[2] Tongaat Special School: whether the project was completed as agreed, if not, reasons for delay and strategies and measure put in place to ensure that the project is completed.</p> <p>[3] Open Gate LSEN: outcome of the improved project planning, implementation, and monitoring controls to avoid additional costs and delays.</p> |  |
| Resolution 57/2024 | Department of Education: School performance improvement (relating to resolution 96/2023) | <p>Noting that:</p> <p>(a) The PED is lead role-player in the annual management process as they provide guidance, resourcing, monitoring, and support to the education districts.</p> <p>(b) Head-Office and District Offices rely on Principals to furnish accurate data when requested to do so in terms of Section 16A(2)(g) of the South African Schools' Act 84 of 1996.</p> <p>(c) In respect of the pictures depicting the state of storage of LTSM at Maqhingendoda Secondary School the LTSM, there appears to be damaged and obsolete textbooks which are scattered around. Schools were given proper guidance on the systematic identification and disposal process for such material. A copy of KZN Circular No 66 of 2022 is attached in this regard. The school has neglected to conduct the delegated function of recommending disposal of such material to the District</p>   | <p>Department Response:</p> <p>The Department shall issue letters of caution to the principal concerned, for not conducting due diligence in line with circulars directives and the SASA.</p> <p>In addition, the school shall be added to the Department's continuous training on management of LTSM at schools so that the school can receive additional guidance to ensure compliance. The Directorate: Assets is engaging Districts to ensure functionality of disposal committees. These committees will assist in the disposal of damaged and obsolete LTSM found in schools as per KZN Circular No 66 of 2022 .</p> <p>As part of the assessment of root cause for noncompliance, school governance section shall be sent to the school to evaluate governance and compliance capabilities.</p> |

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|                    |   | <p>Office for further action. The picture also indicates unused books which are in their packaging.</p> <p>(e) These have been identified as workbooks printed by the Department of Basic Education. Schools were directed, per KZN Circular No 102 of 2022 (copy attached) to report all excess DBE workbooks to the District Offices by 31 January 2023 for immediate collection by the District Office for distribution to schools with shortages.</p> <p>Clearly, the school has neglected to conduct the delegated function of reporting such excess material to the District Office.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on the outcome of steps taken to address this audit finding to ensure the effective implementation of basic annual management processes as captured in Goal 21 of the 2024 Action Plan applicable to the Education Sector.</p>   |  |
| Resolution 58/2024 | Department of Education: e-learning/e-Education strategy (relating to resolution 97/2023) | <p>Noting that:</p> <p>(a) The core function of the MST &amp; ICT Directorate's is as follows but not limited to:</p> <ol style="list-style-type: none"> <li>provide MST &amp; ICT curriculum support resources to schools.</li> <li>support the implementation of targeted MST interventions.</li> <li>render MST conditional grant administration.</li> <li>support and promote the implementation of e-Education through e-content, e-teaching, e-learning, and e-schools; and</li> <li>support curriculum management on digitising curriculum support provisioning to schools.</li> </ol> <p>(b) There is an existing e-LTSM contract through the managing agent. MST &amp; ICT Directorate has packaged an e-LTSM solution for schools which is made up of the following:</p> <ol style="list-style-type: none"> <li>Kznfunda portal (currently at the testing stage, 99% complete) (Online &amp; Offline).</li> <li>Content Access Point.</li> <li>Classroom devices.</li> <li>Learners' devices.</li> <li>School based LAN with internet as a service</li> </ol> <p>Establishment of a Smart classroom for virtual tuition.</p> <p>vi. ICT curriculum integration capacity building (in-house or</p> | <p>Department Response:</p> <ul style="list-style-type: none"> <li>• ICT resources deployed to schools are regarded as part of LTSM for implementing the e-Education Strategy. Once signed-off by the principal confirming that they are in perfect working condition, all devices become part of Assets in the schools, hence their management and replacement thereof remain the responsibility of School Governance and the Principal is therefore accountable.</li> <li>• The Head of Department issued a KZN Circular No 93 of 2023 in this regard: <ol style="list-style-type: none"> <li>1. In case of loss of any equipment, the school principal as a manager understands the reporting protocols. In the event of damaged Assets that are outside warranty period, the SGB will have to replace them using Norms &amp; Standards allocation since there is no maintenance budget from the Conditional Grant.</li> <li>2. Prior to making any installation in a school, Principals are orientated on the ICT Specification for them to know what to expect.</li> </ol> </li> </ul> <p>The Department, through various models starts by conducting an ICT Readiness Assessment which stipulates that:</p> <ul style="list-style-type: none"> <li>-The school must be a quintile 1, 2, 3 public ordinary school.</li> <li>-All classrooms must have a ceiling, lockable doors, and live electricity.</li> <li>-Strong room for safe keeping of ICT resources.</li> <li>-Reasonably sound security (e.g., fenced, burglar guards, alarm system, security and located in a safe community or where vandalism is at a manageable scale);</li> <li>-Admin block should have stable electricity supply.</li> <li>-All newly built / renovated schools are given priority since they often have most of the infrastructure ready to receive the solution.</li> </ul> <p>• School principals are also workshopped thoroughly on how to develop School ICT Policy for them to be able to manage and sustain ICT resources delivered to their schools – every benefiting school was provided with a file which has samples on how the ICT policy should be structured.</p> <p>• All teachers from Smart Schools are always orientated on the use of devices immediately after installation – a full scale training is then done through an</p> |

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|                    |  | <p>through the panel of service provider); and</p> <p>vii. Classroom practice consumables (maths, sciences, and technology kits).</p> <p>(c) The existing LTSM/e-LTSM contract provides an end-to-end e-LTSM classroom solution which is made up of the above-mentioned items. SITA does not have an e-LTSM contract with the Department. The provision of the above-mentioned resources should be provided within the appropriate academic year unless there are contextual factors e.g., Lockdown restrictions, availability of ICT resources within the country etc. and it should be noted that SITA does have its own SCM processes which might have challenges in meeting the demands of the academic year cycles. SITA currently does not have an end-to-end e-LTSM contract which will enable the Department to deliver a full e-LTSM solution which is tailor made to suite the classroom practice. The e-LTSM contract also includes teacher capacity building to support the ICT curriculum integration activities.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on the outcome of Steps taken to ensure the effective implementation and monitoring of the e-Education strategy and to address the deficiencies identified by the Auditor-General, the adequacy of the measures implemented.</p> | <p>approved Service Provider. In the case of the schools for 2021 until 2023, two companies were appointed and have trained 1840 educators and 419 subject advisors.</p> <ul style="list-style-type: none"> <li>• In providing ICT support to schools, Districts were requested to nominate officials to be members of the Digital Learning Working Committee (DLWC), but they are not directly attached to MST &amp; ICT Directorate, hence have other functions at the level of the districts.</li> <li>• Terms of reference for DLWC: <ul style="list-style-type: none"> <li>• Currently, the MST Directorate at Head Office operates with only 3 officials including the Director instead of 11. This critical lack of human capacity affects the level at which schools can be supported &amp; monitored.</li> <li>• However, the Districts through Subject Advisory as part of their curriculum support to schools, are always there to monitor the use of ICT and Science Equipment. Circuit Managers are responsible for overall functioning of the schools and ensuring that policies are in place as part of broader school governance.</li> <li>• Generally, the Internet speed is intermittently affected by various factors including Load shedding in areas where network towers are installed. Hence schools are also supplied with board markers for writing on the White boards in the event of power cuts.</li> </ul> </li> </ul> <p>Outcome on the steps taken above:</p> <ol style="list-style-type: none"> <li>All School Management Teams have received the guidelines as per KZN Circular No 93 of 2023 and have factored them into their everyday operations through circuit management reporting line function.</li> <li>DLWC members have also received terms and references to enable members to execute MST&amp;ICT support functions accordingly hence DLWC has nominated Secretary and minutes are taken in every meeting.</li> <li>To address the issue of slow internet connection, an upgrade process is in underway using fibre, LTE, VSat or Microwave (The target is 82 schools and 44 already upgraded)</li> <li>With relevant user-credentials, the school-based internet monitoring tool is accessible through the URL:<br/><a href="https://unifi.adnotesconnect.co.za/login?redirect=%2F">https://unifi.adnotesconnect.co.za/login?redirect=%2F</a></li> </ol> |
| Resolution 59/2024 | Department of Education: Forensic Investigations relating to resolution 98/2023) | <p>Noting that:</p> <p>(a) The provincial forensic unit conducted 20 investigations covering the period 1 April 2009 to 31 March 2022. These investigations relate to various allegation of ghost employees, fraud and corruption, supply chain management irregularities, management of school funds, improper human resource appointments, fake qualifications, and payments to educators whose services were not rendered.</p> <p>(b) Of these investigations, 13 were completed and 7 are ongoing.</p> <p>The committee resolves: -</p>   | <p>Department Response:</p> <p>The department provided a detailed table.</p>  |

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|                    |  | That the accounting officer report to the committee by 30 June 2024 on progress made in the implementation of the recommendations on the completed investigations, including a report on disciplinary action taken and the sanctions imposed per matter, recovery of losses, details of criminal cases opened, and other remedial action taken, including steps to prevent a recurrence, as well as time frames for concluding all steps.   |   |
| Resolution 60/2024 | Department of Education: SIU investigation (relating to resolution 99/2023)            | <p>Noting that:</p> <p>(a)The SIU conducted an investigation in terms of Proclamation No. R23 of 2020</p> <p>(b)into allegations of irregular procurement by the department in relation to the supply, delivery, and installation of 41000 water tanks.</p> <p>(c)The allegations include collusion between officials and service providers, fraud, and overpricing.</p> <p>(d)Apart from making referrals to various law enforcement agencies, the SIU recommended that the department institute disciplinary proceedings for misconduct against the implicated officials.</p> <p>(e)The matter has been finalised with SIU and there are no further developments.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on the conditions agreed upon by both the SIU and the Department on implementation of disciplinary action and the outcomes thereof.</p> | Report noted.   |
| Resolution 61/2024 | Department of Education: SIU invoice: R7.616 million (relating to resolution 100/2023) | <p>Noting that:</p> <p>(a)The department owes the SIU an amount of R7.616 million in respect of fees relating to an investigation conducted in terms of Proclamation R23 of 2020.</p> <p>(b)The SIU owes the department an amount of approximately R6 million in respect of monies recovered.</p> <p>(c)The department has requested the SIU to offset the amount owing to the department against the fees owing and to remit an invoice for the balance.</p>   | <p>Department Response:</p> <p>Invoices amounting to R6 million were paid to SIU, the balance were received in May 2024 and are awaiting payment.</p> |

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|                     |   | <p>(d)Invoices of R7.616 million were received and processed.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on the outcome of process made to settle the balance owed to SIU.</p>   |   |
| Resolution 62/2024  | Department of Education: Flood relief initiatives: Mobile classrooms (relating to resolution 101/2023)      | <p>Noting that:</p> <p>31 out of 76 mobiles are 100% complete. 6 out of 76 terminated. 39 out of 76 mobiles still have snags to be attended to and service providers will be given until end of November 2023 to address all the snags. The Department is intending to conduct a joint site visit with Provincial Treasury, Auditor General and DOE on completed units therefore payments can be realised upon approval by AG and PT.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on: -</p> <p>[1]Progress made in the implementation of the audit recommendations to finalise a time bound action plan, to monitor progress in terms thereof, to report thereon regularly and to take corrective action until all matters are finalised.</p> <p>[2] Progress made in the finalisation of all remaining mobile classrooms and time frames for completion.</p> | <p>Department Response:</p> <p>1.To date 57 out of 76 mobiles are 100% complete. 6 out 76 were terminated. 13 out of 76 mobiles are still pending and undergoing legal route as they were flooded prior to completion.</p> <p>2. The Department has released 80% of project cost to all mobiles that are 100% complete. DoE is yet to receive confirmation of date for a joint site verification by Provincial Treasury &amp; Auditor General prior to releasing the balance of 20% to appointed service providers.</p> <p>3. The mobiles at 100% complete have been handed over to the schools and are currently being occupied while storm damage is being addressed and some has been completed.</p> |
| Resolution 63/2024  | Flood relief initiatives: Infrastructure repairs to damaged schools (relating to resolution 102/2023)       | <p>Noting that:</p> <p>Progress to date for 356 Schools affected by floods is as follows:</p> <p>i.Completed: 173 schools</p> <p>ii.Construction: 12 schools</p> <p>iii.Tender: 38 schools</p> <p>iv.Design: 133 schools</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 30 June 2024 on progress made and time frame for completion of all infrastructure repairs to damaged schools.</p>   | <p>Department Response:</p> <p>Progress to date for 356 Schools affected by floods is as follows:</p> <ul style="list-style-type: none"> <li>Completed: 175 schools</li> <li>Construction: 16 schools</li> <li>Award Stage : 8 schools</li> <li>Tender: 74 schools</li> <li>Design: 83 schools</li> </ul>   |
| Resolution 136/2024 | Unauthorized Expenditure for the 2022/2023 financial year: R4, 080 million (relating to Resolution 83/2023) | <p>Noting that:</p> <p>(a)The Department incurred unauthorised expenditure of R4,080 million in Programme 2: Public Ordinary Schools Education for the 2022/2023 financial year.</p>  | Department noted.   |

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|                      |   | <p>(b)The over expenditure was a result of pressures against Compensation of impact of the substantial budget reductions implemented to reduce the public service wage bill in the 2022/2023 MTEF against the Vote.</p> <p>©Due to under-spending in other programmes the Vote of the Department was not over-spent.</p> <p>The Committee resolves: -</p> <p>In terms of Section 34(1)(b) of the Public Finance Management Act no.1 of 1999, the unauthorised expenditure disclosed in the 2022/2023 annual financial statements of the Department of Education amounting to R4.080 million be authorized as a direct charge against the Provincial Revenue Fund.</p>  |   |
| Resolution 161/2024: | Department of Education:<br>Financial Statement: Material uncertainty relating to going concern | <p>Noting that:</p> <p>(a)Debt collection period continues to be impacted by the low recovery of staff debts, particularly for ex-employees, which currently stand at R593, 29 million (2022-23: R539, 34 million).</p> <p>(b)The debt collection period is expected to worsen due to inability of the department to prevent the payment of salaries after termination.</p> <p>(c)Creditor payment period has decreased from 22 to 11 days; however, the department is still having challenges paying its creditors within 30 days.</p> <p>(d)Bank overdraft increased from R955, 28 million to R1, 35 billion. To sustain its operations, the department increasingly relied on a bank overdraft. The level of bank overdraft is considered very high considering the nature of the department and the level of unauthorised expenditure at year end.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 31 January 2025 on the effectiveness of the measures implemented to address the finding and prevent future occurrence.</p> | <p>Department Response:</p> <p>(e)Debt collection period continues to be impacted by the low recovery of staff debts, particularly for ex-employees, which currently stand at R593, 29 million (2022-23: R539, 34 million).</p> <ul style="list-style-type: none"> <li>•The Department continues to monitor the recovery of debts. Currently the debts are R 625. 456 million of which R450,093 million is prescribed. The remainder of R175 million is collected monthly. The collection as at 31 December was approximately R 13 and debts raised was R 12 million leaving a net collection of R 1 million a month . The department continues to implement controls to decrease debts raised. The implementation of the verification of the payroll system would in the MTEF decrease the debts to a minimum</li> <li>(f)The debt collection period is expected to worsen due to inability of the department to prevent the payment of salaries after termination.</li> <li>•Debts raised in regard termination of salaries has decreased due to the early warning systems in place and accelerated communications between the schools and head office. The implementation of the verification of the payroll system would in the MTEF decrease the debts to a minimum</li> <li>(g)Creditor payment period has decreased from 22 to 11 days; however, the department is still having challenges paying its creditors within 30 days.</li> <li>•Due to non-funding of the wage agreement payments cannot be made within 30 days</li> <li>(h)Bank overdraft increased from R955, 28 million to R1, 35 billion. To sustain its operations, the department increasingly relied on a bank overdraft. The level of bank overdraft is considered very high considering the nature of the department and the level of unauthorised expenditure at year end.</li> <li>•The bank overdraft remains unchanged due to the wage agreement not being funded by R 2.7 billion</li> <li>•Only R 95 million for National Nutrition programme was provided in the budget adjustment to assist the department</li> </ul> |
| Resolution 162/2024: | Department of Education:<br>Expenditure Management: Irregular Expenditure in 2023/24: R6.3      | <p>Noting that:</p> <p>(a)The irregular expenditure incurred during the financial year under audit and related information on irregular expenditure was not included in the notes to the financial</p>   | <p>Department Response:</p> <ul style="list-style-type: none"> <li>•The department has engaged the Provincial treasury (PT) to assist in the appointment of service providers for the investigation the irregular expenditure.</li> <li>•Furthermore, a letter was submitted to PT requesting secondment of resources to assist the department in dealing with audit matters which include irregular expenditure.</li> <li>•The department has appointed 20 interns which have been appointed to deal</li> </ul>  |

| Resolution No. | Subject | Details  | Response by the Department  |
|----------------|---------|--|---|
|                | billion | <p>statements, as required by section 40(3)(b)(i) of the PFMA. Expenditure was incurred in contravention of the supply chain management requirements, resulting in irregular expenditure.</p> <p>(b) The Auditor-General was unable to determine the extent of the Irregular expenditure because it was impractical to do so.</p> <p>(c) The entire closing balance of R6.3bn of irregular expenditure has not been investigated due to a lack of capacity in the internal control unit and ongoing budget constraints. The failure to investigate irregular expenditure significantly hampers the implementation of consequence management.</p> <p>(d) The Department has analyzed the BAS payment registers for the 2022/2023 and the 2023/2024 financial years to identify payments that could potentially be irregular.</p> <p>(e) This analysis has identified the following payments to be assessed and confirmed if they meet the definition of irregular expenditure:</p> <p>i. 2022/2023 financial year there are 15,655 payments with a value of R 1,051,395,055.32</p> <p>ii. 2023/2024 financial year 7023 payments with a value of R 810,436,988.27</p> <p>(f) A similar analysis will need to be concluded for the 2024/2025 financial year. It is estimated that the payments to be assessed are on 12,000 transactions.</p> <p>(g) A team to conduct the review will consist of departmental officials, outsourced resources and officials from Provincial Treasury.</p> <p>(h) Provincial Treasury will make input in findings related to tenders as per the Auditor-General's guidance.</p> <p>(i) The timeframe to conclude the exercise is from October 2024 to April 2025</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 31 January 2025 on: -<br/>[1] Progress made in the determination testing of the irregular expenditure, as required in terms of the PFMA Compliance and Reporting Framework issued under</p> | <p>with only irregular expenditure.</p> <ul style="list-style-type: none"> <li>• Training has been conducted for the appointed interns.</li> <li>• They are currently doing a determination test for 40 000 payment vouchers for the 2022/2023, 2023/2024 and 2024/2025 financial year.</li> <li>• The procurement of electronic voucher system is in the process. This system will assist verify irregular transactions early and help maintain an accurate irregular register</li> <li>• An electronic SCM tool is critical and would assist in ensuring compliance in the SCM environment.</li> <li>• Due to lack of funds this tool cannot be procured as yet and awaits guidance from the Provincial Treasury.</li> <li>• The Provincial Treasury has condoned R 1,776,040,773 of irregular expenditure.</li> <li>• The Department has submitted condonations to Provincial Treasury with a value of R 1,981,531,509. Treasury has not yet condoned this expenditure, as they have requested additional information from the Department.</li> <li>• The Department has commenced with the determination test for a further R 100,109,525 of irregular expenditure</li> </ul> |

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|                      |   | <p>National Treasury Instruction Note 4 of 2022/23 and time frames for concluding the determination testing.</p> <p>[2]If the determination testing has been concluded, the outcomes thereof, including:</p> <ul style="list-style-type: none"> <li>•the root causes of the expenditure.</li> <li>•measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures.</li> <li>•disciplinary action taken against the officials responsible for the irregular expenditure and the sanctions imposed.</li> <li>•steps taken to recover any losses.</li> <li>•the outcome of any criminal investigation and steps taken pursuant thereto; and</li> </ul> <p>[3]Progress made in submitting a request for condonation to the relevant authority and the outcome of the condonation request.</p>               |  |
| Resolution 163/2024: | Department of Education:<br>Expenditure management:<br>Payments not made within 30 days.        | <p>Noting that:</p> <p>(a) Payments were not made within 30 days or an agreed period after receipt of an invoice as required by Treasury Regulation 8.2.3.</p> <p>(b) The department failed to pay suppliers within 30 days due to budget and cash shortfalls.</p> <p>i. As a result of insufficient cashflow, the department carried accruals and payables of R48,975 million and R52,406 million, respectively.</p> <p>ii. This has put pressure on cashflow resulting in delay in payments.</p> <p>iii. The department continues to engage National and Provincial Treasuries for additional funding.</p> <p>The Committee resolves: -</p> <p>That the accounting officer report to the committee by 31 January 2024 on the effectiveness of the measures implemented to address the finding and the outcome of engagements with National and Provincial Treasury.</p> | <p>Department Response:</p> <p>Memorandum shared in regard to Department / Treasury report on the non-payment within 30 days</p>   |
| Resolution 164/2024: | Department of Education:<br>Financial Health:<br>Material uncertainty relating to going concern | <p>Noting that:</p> <p>(a) As stated in note 20 to the financial statements, the department had a bank overdraft of R 1,35 billion at year-end. This was a result of budget reductions, the negative impact of the covid-19 pandemic, spending on personal protective equipment</p>   | <p>Department Response:</p> <ul style="list-style-type: none"> <li>•The department has implemented cost-cutting against the operational budget with a realisation of R 150 million savings especially on S and T .</li> <li>•However, the department is labour intensive and due to the non-funding of the wage agreement at a cost of R2.329 billion, the enforced savings measures implemented by the department are insufficient to fully cover the shortfall.</li> </ul> |

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|                     |  | <p>(PPE) and partially funded wage curve agreement which continue to place pressure on the finances of the department.</p> <p>(b) The departments have implemented cost cutting measures.</p> <p>i. Re-prioritizing budgets for each financial year.</p> <p>ii. Requesting additional funds through Provincial/National Treasury.</p> <p>iii. Constantly reviewing and managing the cash flow situation monthly.</p> <p>iv. Focusing on key service delivery areas to ensure costs are managed.</p> <p>v. Moratorium on filling of non-critical posts.</p> <p>vi. Reporting to various other oversight bodies regarding cash flow pressures.</p> <p>vii. Progress made is that the department has submitted request to Treasury and other oversight bodies for the funding of the R966 million unauthorized expenditure.</p> <p>viii. The department continues to request National Treasury to fund the wage agreement for both 2023/24 and 2024/25 financial years.</p> <p>ix. Projects identified to save costs at implementation stage, example: alternative energy solutions, document management system and employee verification.</p> <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 31 January 2025 on the effectiveness of the measures implemented to reduce the operational expenditure and the overdraft of the department.</p> |   |
| Resolution 165/2024 | Department of Education: Material misstatements in reported performance information: Programme 2: Public Ordinary Schools, Programme 5 Early Child Development and Programme 6: Infrastructure Development | <p>Noting that:</p> <p>(a) Programme 2</p> <p>i. Misstatements identified on testing of indicator SOI 203: Number of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies.</p> <p>ii. Conduct pre-audit verification to ensure that students who have completed their studies and were employed are reported as an achievement in the Annual Performance Report.</p> <p>(b) Programme 5, NSOI 5.3: No Detailed Database for Number of Children Accessing Registered Early Childhood</p>   | <p>Department Response:</p> <p>1. All performance indicators have been reviewed to ensure compliance with SMART (Specific, Measurable, Accurate, Realistic and Time bound) principles.</p> <p>The Draft MTDP indicators have been included in the Approved Draft Annual Performance Plan 2025/26 and submitted to OTP.</p> <p>2. All performance indicator managers have been capacitated in accurate performance information management where all reports are evidence based. To date the 1st and 2nd Quarterly Performance Reports comply with evidence-based reporting.</p> <p>Districts are currently involved in District Strategic Planning sessions to deal with the management of performance information. The establishment of quality assurance teams is part of the process.</p> <p>Validation and verification of 1st and 2nd Quarter outputs with performance indicator managers has been conducted at Head Office where evidence supporting outputs was scrutinized for accuracy.</p> |

| Resolution No. | Subject | Details  | Response by the Department  |
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|                |         | <p>Development (ECD) Programmes.</p> <p>(c)DBE has introduced the eCares registration system for ECD which is being piloted at National level.</p> <p>(d)Programme 6, misstatements identified on testing of the following indicators:</p> <p>i.SOI 601: Number of public schools provided with water infrastructure.</p> <p>ii.SOI 602: Number of public schools provided with electricity infrastructure</p> <p>iii.SOI 603: Number of public schools supplied with sanitation facilities</p> <p>iv.SOI 605: Number of schools where scheduled maintenance projects were completed</p> <p>(e)The department made a progress:</p> <p>i.That the SOI has now been allocated to the Director Infrastructure for quality and accuracy purposes.</p> <p>ii.Quarterly meetings are held to track progress on the SOI.</p> <p>iii.An SOI quality assurance team has been established to ensure accuracy and completeness of outputs.</p> <p>(f)Medium Term Strategic Framework (MTSF) related indicators not included in the 2023-24 APP and Annual Performance Report (APR)</p> <p>(g)The Draft MTDP indicators have been included in the Draft Annual Performance Plan 2025/26 which will be submitted to the Accounting Officer and Executive Authority before 15 October 2024.</p> <p>(h)Inaccurate Reporting on performance information that conflicts with evidence provided</p> <p>(i)During the month of September, the SMME Directorate conducted workshops on the management of performance information with 8 Districts.</p> <p>(j)Validation and verification of 2nd Quarter outputs with performance indicator managers will be conducted at Head Office by the end of November 2024.</p> <p>(k)District Directors have been informed of the establishment of performance information and reporting quality assurance teams to quality assure performance information.</p> | <p>Programme 6:</p> <p>The following strategies have been implemented to ensure efficient and effective management, monitoring, supervision and tracking of performance indicators:</p> <ul style="list-style-type: none"> <li>The management, monitoring, supervision and tracking of SOI performance by the Department has been delegated to the Director: Infrastructure Delivery.</li> <li>Quarterly verifications of reported completed projects are undertaken. The verification of the projects completed in the 3rd Quarter of the 2024/25 financial to be completed by the 15th of February 2025. The projects completed in the 1st, 2nd and 3rd Quarter have thus been verified.</li> <li>Schedule Quarterly meetings are being held with the Deputy Director General: Institutional Development &amp; Support as part of performance tracking and monitoring.</li> </ul> |

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|                     |   | <p>The committee resolves: -</p> <p>That the accounting officer report to the committee by 31 January 2025 on: -</p> <p>[1]The outcome of measures implemented to review and clearly define all performance indicators and to ensure all performance indicators are complete.</p> <p>[2]The outcome of measures implemented to ensure reported performance information is reliable and verifiable and supported by sufficient audit evidence.</p>  |  |
| Resolution 166/2024 | Department of Education: Key performance targets not achieved: Programme 2: Public Ordinary Schools, Programme 5: Early Childhood Development and Programme 6: Infrastructure Development | <p>Noting that:</p> <p>(a)Regarding Programme 2, the department contributes to various objectives in priorities 3 and 6 in terms of the Revised Medium-Term Strategy (MTSF). However, indicators to measure performance on these objectives were omitted from the approved planning documents. Consequently, the achievements of these objectives were not planned or accounted for, which is likely to result in it not being delivered thus undermining the transparency and accountability on progress towards the achievement of the revised MTSF.</p> <p>(b)The number of Funza Lushaka bursary holders reported an achievement of 56 against 36. The audit evidence showed an actual achievement to be 89.</p> <p>(c)Regarding Programme 5-ECD, the department contributes to various objectives in priorities 3 and 4 in terms of the revised MTSF. Consequently, the achievements of these objective were also not planned or accounted for.</p> <p>(d)An achievement of 169 104 was reported against a target of 142 000, the Auditor-General could not determine if the reported achievements were correct.</p> <p>(e)On Programme 6-Infrastructure Development - number of schools provided with water infrastructure, an achievement of 155 was reported against the target of 150, while the audit evidence did not support the achievement and was not reliable for determining if the target had been achieved.</p> <p>(f)An achievement 301 was reported against 300 for</p> | <p>Department Response:</p> <p>[1]All performance indicators have been reviewed to ensure compliance with SMART (Specific, Measurable, Accurate, Realistic and Time bound) principles. In addition, targets have been reviewed in consultation with performance indicator managers and finance, to ensure that budgets and expenditure align with key performance targets.</p> <p>[2]The 1st and 2nd quarter targets haven monitored and in instances where targets have not been met, reasons for such deviation were submitted. The Department is currently monitoring the achievement of targets for the 3rd quarter.</p> |

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|                     |   | <p>number of schools supplied with sanitation facilities. However, evidence did not support this achievement. (g)An achievement of 600 was reported against a target of 600 for completed maintenance projects at schools. This is not reliable since these maintenance projects were not scheduled but reported.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 3 January 2025 on: -<br/>[1]Outcome of measures implemented to review key performance targets, to improve on underperformance on key targets, to engage in realistic target setting in line with budget allocations, and to align expenditure with key performance targets.<br/>[2]Regular monitoring of targets achieved.</p>  |  |
| Resolution 167/2024 | Department of Education: Debt management strategy | <p>Noting that the department will:</p> <p>(a)Conduct monthly monitoring of debt by type per district and investigate the root causes of specific categories of debt per district and provide remedial actions.</p> <p>(b)Conduct monthly review of late terminations and implement consequence management to officials who did not follow due process.</p> <p>(c)Implement recovery from capped leave and pro rata service bonus on salary overpayments on deceased cases.</p> <p>(d)Increase recovery from pension exists opportunities by providing motivation to GEPP to recover outstanding ex-employee debt.</p> <p>(e)Enforce 100% recovery from in-service debtors in accordance with relevant prescripts, including reinstating ex-employee debt where staff members have been re-appointed in other districts.</p> <p>(f)Review the resuscitation of the PILLAR committee to advise the HoD on long term sick leave, which makes up 70% of outstanding debts, and implement consequence management where timeframes have not been met.</p> <p>The committee resolves: -<br/>That the accounting officer</p> | <p>Department Response:</p> <p>(a)The district meetings with the district management highlighted HRM and Finance to investigate the root causes of categories of Debts. Six districts were visited as at 30 November 2024. The common categories of debts arose from Abscondments and leave without pay from temporary incapacity leave. The remaining six districts will be addressed by 28 February 2025.</p> <p>(b)Monthly reports are sent by the Departmental Persal Controller on delayed service terminations to every district. These reports are discussed at the Persal Forum meetings between HRM and Finance. Improvement has been noted on the timeous terminations</p> <p>(c)All districts are following this process before releasing these payments. If possible, districts are recalling salaries to prevent overpayments.</p> <p>(d)Affidavits are requested from debtors or the beneficiaries by Finance before the departmental liability is sent to HRSS Pensions. The department's liability motivations and the affidavits have seen improvement in the recovery from GEPP.</p> <p>(e)The BCEA restricts the department from recovering a maximum of 25% from an employee's salary. Furthermore, the BCEA stipulates that consent must be obtained before recovery is implemented. Although this is hindering the process of recoveries, all attempts are implemented to recover in-service debts at the fullest. Quarterly reports from the office of the CFO are also sent to districts of all in-service debts without recovery and this is closely monitored and the district directors to furnish a report on the non-compliant.</p> <p>(f)Awaiting a meeting with HRM Head office and Legal services to facilitate this process. With the shortage of Legal staff, this did not materialise. However, a timeframe by 28 February 2025 will be set for all role players to finalize this PILLAR committee.</p> |

| Resolution No.      | Subject  | Details   | Response by the Department  |
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|                     |  | report to the committee by 31 January 2025 on progress made in the implemented steps aimed at recovery of recoverable staff debts and steps taken to fast-track the recovery process and the effectiveness thereof.   |   |
| Resolution 168/2024 | Department of Education: Fruitless and Wasteful Expenditure in 2022/23: R7.4 million   | <p>Noting that:</p> <p>(a) The department incurred fruitless and wasteful expenditure of R7.4 million in 2023/24.</p> <p>(b) The fruitless and wasteful expenditure was mainly due to interest charges on overdue accounts.</p> <p>(c) This was mainly from the municipality utility accounts that were not paid on time.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 31 January 2025 on the effectiveness of the measures implemented to ensure that accounts are paid on time to avoid future interests.</p>  | <p>Department Response:</p> <ul style="list-style-type: none"> <li>•The Department has been liaising with municipalities to avoid any further interests by signing contracts to pay on monthly basis for section 21 schools but this is not sustainable due to the budget cuts and non-funding of the wage agreement</li> </ul>   |
| Resolution 169/2024 | Department of Education: Cumulative Balance of Fruitless and Wasteful Expenditure in financial years prior to 2023/24 not yet recovered or written off: R207,3 m | <p>Noting that:</p> <p>(a) The cumulative balance of fruitless and wasteful expenditure incurred by the department in financial years prior to 2023/24 amounting to R207,3 million has not yet been recovered or written off.</p> <p>(b) 100% of fruitless and wasteful expenditure has not been investigated. Due to a lack of capacity in the internal control unit and ongoing budget constraints.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 31 January 2025 on: -<br/>[1] Progress made in the determination testing of the fruitless and wasteful expenditure, as required in terms of the PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 and time frames for concluding the determination testing.<br/>[2] If the determination testing has been concluded, the outcomes thereof, including:<br/>•the root causes of the fruitless and wasteful expenditure.<br/>•disciplinary action taken against officials responsible for the fruitless and wasteful expenditure and the sanctions imposed.</p> | <p>Department Response:</p> <ul style="list-style-type: none"> <li>•The department is in the process of condonation of these expenditure</li> <li>•Due to the detailed procedure to be followed and lack of staff the process is slow</li> <li>•Currently there is no disciplinary action taken against officials responsible for the fruitless and wasteful expenditure and the sanctions imposed</li> </ul> |

| Resolution No.                  | Subject   | Details  | Response by the Department   |
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|                                 |   | <ul style="list-style-type: none"> <li>•steps taken to recover any losses and the amount of any losses recovered or written off.</li> <li>•measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures.</li> <li>•the outcome of any criminal investigation and steps taken pursuant thereto; and</li> <li>•the time frames for concluding the above processes.</li> </ul>  |  |
| Resolution 170/2024<br>91/2023) | Department of Education:<br>Expenditure Management:<br>Failure to pay suppliers within 30 days (relating to resolution 91/2023) | <p>Noting that:</p> <p>(a) The department has failed to pay suppliers within 30 days as required by TR 8.2.3, due to budget and cash shortfalls.</p> <p>(b) As a result of insufficient cashflow, the department carried accruals and payables of R48,975 million and R52,406 million, respectively.</p> <p>(c) This has put pressure on cashflow resulting in delay in payment.</p> <p>(d) The department continues to engage National and Provincial Treasuries for additional funding.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 31 January 2025 on: -</p> <p>[1]Outcome of measures implemented to avoid late payments due to inadequate internal controls.</p> <p>[2]Consequence management implemented against officials responsible for late payment of invoices where this was avoidable.</p> <p>[3]Outcome of engagement with the national and Provincial Treasury.</p> | <p>Department Response:</p> <p>[1]Outcome of measures implemented to avoid late payments due to inadequate internal controls.</p> <ul style="list-style-type: none"> <li>•Disciplinary actions in progress by responsibility managers and Human resource management</li> </ul> <p>[2]Consequence management implemented against officials responsible for late payment of invoices where this was avoidable.</p> <ul style="list-style-type: none"> <li>•Disciplinary actions in progress by responsibility managers</li> </ul> <p>[3]Outcome of engagement with the national and Provincial Treasury.</p>   |
| Resolution 171/2024             | Department of Education: Material irregularities:<br>National School Nutrition Programme  | <p>Noting that:</p> <p>(a)The Auditor-General raised a material irregularity (MI) relating to the management of the school nutrition programme and the substantial harm due to various challenges and deficiencies in the school feeding process and the management of the supplier, the department has failed to provide meals to learners at several schools in the province during the period 12 April 2023 to 23 April 2023 when schools opened for the second term of the 2023 academic year. The lack of meals had caused substantial harm to the public.</p> <p>(b)The appointment of the independent investigating team that will assist with an</p>   | <p>Department Response:</p> <p>Whether the department received value for money in terms of the contract and the amount payable upon termination of the contract or whether any amount paid or payable by the department constitutes fruitless and wasteful expenditure.</p> <ul style="list-style-type: none"> <li>•The Department did receive value for money in terms of the contract and the amount payable upon termination of the contract.</li> <li>•The process to establish value for money on the amount payable upon termination of contract was a verification exercise conducted by Provincial</li> <li>•Treasury to establish and confirm whether the documentary evidence supported the monetary value the department submitted for payment.</li> <li>•The department paid the amount verified by Provincial Treasury.</li> <li>•The verification letters recommending payable amounts to the department are available if so required.</li> <li>•The amounts paid were neither irregular, fruitless nor wasteful.</li> </ul> |

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|                     |  | <p>Investigation on findings raised by the Auditor-General is at the SCM process.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 31 January 2025 on: -<br/>[1]Progress made in appointing the investigating team<br/>[2]The findings of the investigation.<br/>[3]The recommendations made and time frame to implement such.<br/>[4] Whether the department received value for money in terms of the contract and the amount payable upon termination of the contract or whether any amount paid or payable by the department constitutes fruitless and wasteful expenditure.<br/>[5]Compliance with the 2022 PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 in relation to recording, assessing and investigating any irregular or fruitless and wasteful expenditure, recovery of losses and implementation of consequence management.</p> |   |
| Resolution 172/2024 | Department of Education: Internal Control Investigations | <p>Noting that:<br/>(a)The department's internal control unit conducted 62 investigations covering the period 1 April 2021 to 31 March 2024.<br/>(b)These investigations relate to various allegations of ghost employees, fraud and corruption, supply chain management irregularities, mismanagement of school funds, improper human resource appointments, fake qualifications, and payments to educators for services not rendered.<br/>(c)Of these investigations, 49 had been completed while 13 were ongoing at the date of the Auditor-General's report.<br/>(d) The implementation of recommendations of the completed investigations was in progress at the date of this report.</p> <p>The committee resolves: -<br/>That the accounting officer report to the committee by 31 January 2024 on: -<br/>[1] Progress made on the investigations which were still ongoing<br/>[2]Progress made in the</p>                               | <p>Department Response:</p> <p>Detailed table noted.<br/>Disciplinary Action:<br/>Multi-Disciplinary committee is currently monitoring cases set for disciplinary hearings, MEC appeal Committee, Arbitration, ELRC is a standing item on the agenda.</p> |

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|                |         | implementation of the recommendations on the completed investigations, including a report on disciplinary action taken and the sanctions imposed per matter, recovery of losses, details of criminal cases opened, and other remedial action taken, including steps to prevent a recurrence, as well as time frames for concluding all steps. |                            |

## 9. PRIOR MODIFICATIONS TO AUDIT REPORTS

| Nature of qualification, disclaimer, adverse opinion and matters of non-compliance   | Financial year in which it first arose | Progress made in clearing / resolving the matter   |
|--|--|--|
| <b>Irregular expenditure</b><br>The irregular expenditure incurred during the current financial year under audit and related information on irregular expenditure was not included in the notes to the financial statements, as required by section 40(3)(b)(i) of the PFMA. Expenditure was incurred in contravention of the supply chain management requirements, resulting in irregular expenditure.  | 2023-24                                | <ul style="list-style-type: none"> <li>- A project team under the Directorate Internal Control and Risk Management, in conjunction with Provincial Treasury is conducting the process on assessment, determination and investigation on all vouchers for the current year and prior periods as well.</li> <li>- The volume of the vouchers is extensive and is being addressed and is currently disclosed in the Annual Report under Assessment and is a work in progress.</li> <li>- This is to identify the root cause that led to transgression and instances of internal control system breakdown, disciplinary action to be taken against the responsible official or officials.</li> <li>- •Further, instances of fraudulent, corrupt, or other criminal conduct will be handed to Forensic section to be investigated.</li> </ul> The steps taken to analyse the vouchers is critical as it separates those that are compliant and non-compliant to enable the department to engage on these in a different approach and report methodically.   |
| <b>Going concern</b><br>The department had a bank overdraft of R1, 35 billion at year-end. This was as a result of budget reductions, the negative impact of the covid-19 pandemic, spending on personal protective equipment (PPE) and partially funded wage curve agreement which continue to place pressure on the finances of the department.  | 2022-23                                | The department has a turnaround strategy which includes implementation of cost cutting measures, re-prioritizing budgets for each financial year, requesting additional funds through Provincial/National Treasury, constantly reviewing and managing the cash flow situation monthly, focusing on key service delivery areas to ensure costs are managed, moratorium on filling of non-critical posts, and reporting to various other oversight bodies regarding cash flow pressures.   |
| <b>Expenditure management</b><br>Effective and appropriate steps were not taken to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. As reported in the basis for qualified opinion, the value disclosed in the financial statements does not reflect the full extent of the irregular expenditure incurred. The majority of the irregular expenditure disclosed in the financial statements was caused by non-compliance with supply chain management requirements. | 2023-24                                | <ul style="list-style-type: none"> <li>- A project team under the Directorate Internal Control and Risk Management, in conjunction with Provincial Treasury is conducting the process on assessment, determination and investigation on all vouchers for the current year and prior periods as well.</li> <li>- The volume of the vouchers is extensive and is being addressed and is currently disclosed in the Annual Report under Assessment and is a work in progress.</li> <li>- This is to identify the root cause that led to transgression and instances of internal control system breakdown, disciplinary action to be taken against the responsible official or officials.</li> <li>- •Further, instances of fraudulent, corrupt, or other criminal conduct will be handed to Forensic section to be investigated.</li> </ul> The steps taken to analyse the vouchers is critical as it separates those that are compliant and non-compliant to enable the department to engage on these in a different approach and report methodically.   |
| Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by TR 8.2.3.  |  | <ul style="list-style-type: none"> <li>- The current budget is under severe strain due to the accumulation of accruals and outstanding payables.</li> <li>- In response, the department has implemented drastic measures, including restricting procurement strictly to critical items, as approved by the Provincial Treasury with the Section 18 status.</li> <li>- The department has requested a cash injection to address the budget and cash shortfall of the departments, due to the significant budget cuts experienced in the previous financial years.</li> <li>- The department has further raised concerns regarding the challenges posed by the current Cash Blocking mechanism, particularly given the scale and operational demands of a department of this magnitude.</li> <li>- Requests have been made for the exemption of specific items from cash blocking restrictions.</li> </ul> Granting these exemptions assist in creating the necessary opportunity to process payments within the 30-day payment period, in line with compliance requirements, limited to the available bank balance. |
| <b>Expenditure management</b><br>Effective and appropriate steps were not taken to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. As reported in the basis for qualified opinion, the value disclosed in the financial statements does not reflect the full extent of the irregular expenditure incurred. The majority of the irregular expenditure disclosed in the financial statements was caused by non-compliance with supply chain management requirements. |  | <ul style="list-style-type: none"> <li>- The current budget is under severe strain due to the accumulation of accruals and outstanding payables.</li> <li>- In response, the department has implemented drastic measures, including restricting procurement strictly to critical items, as approved by the Provincial Treasury with the Section 18 status.</li> <li>- The department has requested a cash injection to address the budget and cash shortfall of the departments, due to the significant budget cuts experienced in the previous financial years.</li> <li>- The department has further raised concerns regarding the challenges posed by the current Cash Blocking mechanism, particularly given the scale and operational demands of a department of this magnitude.</li> <li>- Requests have been made for the exemption of specific items from cash blocking restrictions.</li> </ul> Granting these exemptions assist in creating the necessary opportunity to process payments within the 30-day payment period, in line with compliance requirements,  |

| Nature of qualification, disclaimer, adverse opinion and matters of non-compliance   | Financial year in which it first arose | Progress made in clearing / resolving the matter   |
|--|--|--|
|  |  | limited to the available bank balance.   |
| Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by TR 8.2.3.  |  | <ul style="list-style-type: none"> <li>The department is addressing this area as the progress on the irregular and fruitless &amp; wasteful expenditure is being assessed, reviewed and investigated but is a work in progress.</li> </ul> Provincial Treasury is aiding in this process due to the shortage of staff, technical expertise and cost containment experienced.   |
| <b>Consequence management</b><br>Auditor General was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred unauthorised, irregular as well as fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations were not performed.  | 2022-23                                | The Department has conducted the following to ensure that issues raised in the audit report are being appropriately addressed. Where applicable, such issues will be:  |
| Auditor General was unable to obtain sufficient appropriate audit evidence that all contracts were awarded in accordance with the legislative requirements as a result of inadequate record management. Similar limitations were also reported in the prior year.  |  | The Department has conducted the following to ensure that issues raised in the audit report are being appropriately addressed. Where applicable, such issues will be:<br>(i) Consistent training with Supply Chain Management at Head office and Districts with Provincial Treasury<br>(ii) Updates on scm prescripts, all policies and procedures are communicated to all officials to ensure compliance on all matters.<br>(iii) The audit findings is interrogated to address all findings and weaknesses and the department addresses the<br>(iv) Any findings on vouchers are addressed and properly and recorded in the Register of Irregular Expenditure, and<br>(v) Corrective actions will be taken to prevent their recurrence.<br>(vi) This process aims to strengthen compliance and improve accountability within the department's procurement processes.<br>Interventions of optimizing efficiencies through cost cutting measures and a financial recovery plan are being implemented.              |
| <b>Strategic planning and performance management</b><br>Specific information systems were not implemented to enable the monitoring of progress made towards achieving targets, core objectives and service delivery as required by public service regulation 25(1)(e)(i) and (iii).  |  | <ul style="list-style-type: none"> <li>All targets where there was under-achievement or over-achievement will be reviewed and adjusted accordingly taking the 3-year trends into consideration.</li> <li>The department will implement processes to ensure that every quarterly performance report for the Financial Year 2025/26 and subsequent years will be accompanied by detailed datasets and supporting documents as required by the Auditor-General.</li> <li>All MTSF indicators have been included in the AR 2024/25 as well as in the Annual Performance Plan.</li> <li>The new medium term development plan (MTDP) indicators have been included in the APP 2025/26 under each programme and technical indicator descriptions have been developed by KZNDOE for these indicators.</li> <li>Grant indicators have been included in the AR 2024/25 as well as in the Annual Performance Plan.</li> </ul> Technical indicator descriptions have been developed by KZNDOE for items that were outstanding. |
| <b>Learners not fed, causing substantial harm</b><br>The department awarded a contract to the value of R1,2 billion to a supplier to provide procurement of all food items and other non-food items specifically for the use in the implementation of the National School Nutrition Programme, in contravention of section 38(1) (a) (iii) of PFMA. The overall purpose of the National School Nutrition Programme is to improve the health and nutritional status of South African school going children, to improve levels of school attendance and to improve the learning capacity of children, which should in turn level the playing field for learners from poor socio-economic background in terms of access to education. It aims to provide meals, to the needy learners. The meals which are provided at schools are, therefore, intended to give energy for mental and physical activities for the body and brain to function and to make the learners alert and receptive during lessons. | 2023-24                                | The following actions have been taken to resolve the material irregularity: <ul style="list-style-type: none"> <li>A tender process has been initiated to appoint new service providers to procure and deliver food to the schools.</li> <li>The invitation to submit proposals closed, and the evaluation of proposals is underway.</li> </ul> The plans to appoint an independent service provider to investigate the non-compliance and deficiencies that led to learners not fed, with the aim of recommending measures and actions that may need to be taken against implicated officials was suspended due to financial constraints faced by the department.   |

## 10. INTERNAL CONTROL UNIT

In the 2024-2025 we noted a huge improvement in terms of the reduction of the Internal Audit and Auditor General log. The internal control sub directorate is working very closely with Senior Management to ensure that action plans agreed upon by the management are adhered to and implemented timeously to avoid repeat findings and improve the control environment.

Constant engagements were conducted with Provincial Treasury (Internal Audit) to reduce the number of findings in the Log, as some of the repeat findings and discontinued projects as well as those findings arising from cost cutting measures which is beyond the department's control were finally removed. The number of findings fluctuate during the year due to new findings issued by Internal Audit and Auditor General and some being removed from the Log.

The tables below depict the opening balances regarding the findings in the Internal Audit Log as well as the balances per quarter (from quarter one to quarter four) including the resolved, added and removed findings:

| IA LOG       |            |                |            |               |            |              |            |
|--------------|------------|----------------|------------|---------------|------------|--------------|------------|
| June 2024    |            | September 2024 |            | December 2024 |            | March 2025   |            |
| Resolved     | 394        | Resolved       | 394        | Resolved      | 350        | Resolved     | 340        |
| In progress  | 64         | In progress    | 50         | In progress   | 44         | In progress  | 40         |
| Unresolved   | 5          | Unresolved     | 6          | Unresolved    | 6          | Unresolved   | 6          |
| Rereported   | 2          | Rereported     | 0          | Rereported    | 0          | Rereported   | 4          |
| <b>TOTAL</b> | <b>464</b> | <b>TOTAL</b>   | <b>450</b> | <b>TOTAL</b>  | <b>394</b> | <b>TOTAL</b> | <b>390</b> |

The tables below depict the opening balances regarding the findings in the AG Log as well as the balances per quarter (from quarter one to quarter four) including resolved and added findings:

| AG LOG       |            |                |            |               |            |              |            |
|--------------|------------|----------------|------------|---------------|------------|--------------|------------|
| June 2024    |            | September 2024 |            | December 2024 |            | March 2025   |            |
| Resolved     | 407        | Resolved       | 407        | Resolved      | 450        | Resolved     | 460        |
| In progress  | 253        | In progress    | 230        | In progress   | 220        | In progress  | 210        |
| Unresolved   | 180        | Unresolved     | 0          | Unresolved    | 0          | Unresolved   | 0          |
| Rereported   | 0          | Rereported     | 0          | Rereported    | 0          | Rereported   | 0          |
| <b>TOTAL</b> | <b>840</b> | <b>TOTAL</b>   | <b>637</b> | <b>TOTAL</b>  | <b>670</b> | <b>TOTAL</b> | <b>670</b> |

## 11. INTERNAL AUDIT AND AUDIT COMMITTEE

The table below discloses relevant information on the audit committee members:

| Name                 | Qualifications                       | Professional Affiliation (e.g. SAICA, IIA, IOD(SA)) | Appointment: Term of Office |              | No. of meetings attended 2024/25 | Has the AC member declared private and business interests in every meeting? (Yes/No) | Is the AC member an employee of an organ of state? (Yes / No) | No. of other ACs that the member served on during the reporting period (whether 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 any other institution(s) |
|----------------------|--------------------------------------|---|-----------------------------|--------------|----------------------------------|--|---|--|--|
|                      |                                      |   | Start date                  | End Date     |                                  |  |   |  |  |
| Ms Priscilla Ramphal | CA (SA)                              | SAICA   | 18 May 2022                 | 31 May 2025  | 4 of 4                           | Yes  | No  | 0  | 0  |
| Mr Simiso Magagula   | Masters (Geography & Urban Planning) | IODSA   | 4 Sept 2023                 | 30 Sept 2026 | 4 of 4                           | Yes  | No  | 0  | 0  |
| Mr Sibusiso Mthethwa | B Compt [Hon]                        | CPrac(SA) SAIPA                                     | 18 May 2022                 | 31 May 2025  | 4 of 4                           | Yes  | No  | 1  | 0  |

## 12. AUDIT COMMITTEE REPORT

The Audit and Risk Committee herewith presents its report for the financial year ended 31 March 2025, as required by Treasury Regulation 3.1.13 read with section 77 of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended by Act No. 29 of 1999).

The Provincial Audit and Risk Committee (PARC) is the shared audit and risk committee for provincial departments and is further subdivided into three Cluster Audit & Risk Committees (CARCs). The Audit and Risk Committee reports that it has adopted formal terms of reference contained in its Audit and Risk Committee Charter. The Committee complied with its responsibilities arising from the Public Finance Management Act and Treasury Regulations.

### 1. Audit Committee Members and Attendance

The PARC which consisted of the members listed hereunder; and of which three of its members are specifically assigned to the Cluster responsible for the Department; have met as reflected below.

| #  | Name of Member                          | Ordinary Meetings Attended | Special Meetings Attended | CARC Meetings Attended |
|----|---|----------------------------|---------------------------|------------------------|
| 1. | Mr Z Zulu – <b>PARC Chairperson</b>     | 4 of 4                     | 1 of 1                    | N/A                    |
|    | Mr S Mthethwa – <b>CARC Chairperson</b> | 4 of 4                     | 1 of 1                    | 4 of 4                 |
|    | Ms P Ramphal – <b>CARC member</b>       | 4 of 4                     | 1 of 1                    | 4 of 4                 |
|    | Mr S Magagula – <b>CARC member</b>      | 4 of 4                     | 1 of 1                    | 4 of 4                 |
| 2. | Ms S Makhathini                         | 4 of 4                     | 1 of 1                    | N/A                    |
| 3. | Dr M Zakwe                              | 4 of 4                     | 1 of 1                    | N/A                    |
| 4. | Mr S Maharaj                            | 4 of 4                     | 1 of 1                    | N/A                    |
| 5. | Mr L Mangquku                           | 3 of 4                     | 1 of 1                    | N/A                    |
| 6. | Ms B Jojo                               | 4 of 4                     | 1 of 1                    | N/A                    |

## **2. The Effectiveness of Internal Control**

The Committee has reviewed the reports of the Provincial Internal Audit Service (PIAS), the Audit Report on the Annual Financial Statements and Management Report of the Auditor General of South Africa (AGSA), and has noted with concern the weaknesses in controls around the following areas:

- Overpayments
- Cloud Computing Security and Governance
- Network Penetration Testing
- Asset Management
- Risk Management
- Strategic planning and performance management
- Procurement and Expenditure Management
- Consequence Management
- Expenditure Management
- High overdraft
- Going Concern

The Committee considered the appropriateness of management's planned interventions to improve the overall control environment and advised management to implement these measures urgently, to avoid the recurrence of audit findings.

## **3. Effectiveness of Internal Audit**

PIAS activities were reviewed by the Committee during the PARC and CARC monitoring processes. The Committee evaluated PIAS reports detailing the assessment of the adequacy and effectiveness of controls designed to mitigate the risks associated with the operational and strategic activities of the department.

The PIAS planned to conduct 13 audit assignments for the period under review, of which 12 were finalised and one audit assignment was carried over to 2025/26 with approval of the PARC.

The Committee is satisfied that PIAS performed effectively during the period under review. PIAS maintained its independence during the period under review and complied with its quality assurance improvement plan.

During the 2024/25 financial year, the Committee will continue to monitor the progress made by the PIAS against its operational plans to ensure that it continues to fulfil its mandate and add value to the Department.

## **4. Risk Management**

The Committee's risk management responsibilities are outlined in its Charter. During the reporting period, these duties primarily involved quarterly oversight of the Department's risk register and monitoring the Department's compliance with the minimum risk management standards set out in the provincial risk management framework. The tables below

summarise a). The Department's risk register, including the number of risk mitigation plans implemented and b). The status of compliance with the minimum risk management standards.

**Table A:**

| <b>Risk Register Summary</b>                  | <b>Risk Grouping</b> |              |                 |              |                      |              |
|---|----------------------|--------------|-----------------|--------------|----------------------|--------------|
| <b>Focus Area</b>                             | <b>Critical</b>      | <b>Major</b> | <b>Moderate</b> | <b>Minor</b> | <b>Insignificant</b> | <b>Total</b> |
| Number of risks identified                    | 20                   | 43           | 7               | 1            | 0                    | 71           |
| Number of agreed-upon risk mitigation plans   | 71                   | 120          | 14              | 1            | N/A                  | 206          |
| Number of implemented risk mitigation plans   | 48                   | 73           | 10              | 1            | N/A                  | 132          |
| <b>% of implemented risk mitigation plans</b> | <b>68%</b>           | <b>61%</b>   | <b>71%</b>      | <b>100%</b>  | <b>N/A</b>           | <b>64%</b>   |

**Table B:**

| <b>Compliance with Minimum Risk Management Standards and related Guidelines</b> | <b>Status of compliance</b>                |                             |   |                     |
|---|--|-----------------------------|---|---------------------|
|   | <b>Number of Management standards risk</b> | <b>Number of Guidelines</b> | <b>Number of guidelines fully complied with</b> | <b>% Compliance</b> |
|   | 15   | 76                          | 54  | 71%                 |

The Department has made slow progress in implementing agreed risk mitigation plans (64%) and in complying with minimum risk management standards (71%). To further improve its risk management practices, the Department is advised to:

- Reduce its risk exposures by promptly implementing selected risk mitigation plans and continuously evaluating whether these measures effectively lower risks to acceptable levels.
- Delegate the management of some risks to schools and district offices. The Department should establish suitable governance structures and protocols to ensure that school governing bodies and principals can identify and manage risks promptly, with only transversal and critical risks escalated to the head office. Each school should, with the support of risk management champions, develop and manage its risk register.
- Increase efforts to ensure full compliance with all minimum risk management standards and to prioritise increased/sufficient capacity within the risk management function.
- Adopt a holistic and integrated approach to risk management through the adoption and implementation of the provincial combined assurance framework. The Department should report quarterly progress on this initiative during the 2025/26 financial year.

## 5. Quality of in-year monitoring and monthly/quarterly reports

The Committee noted the content of quarterly reports in respect of in-year monitoring and quarterly performance, prepared and issued by the Accounting Officer of the Department during the year under review, in terms of the PFMA and the Division of Revenue Act. The Committee also noted with concern that:

The material misstatements in the Annual Performance Report (APR) for Programme 5- Early Childhood Development which were not corrected by the department. Furthermore, the department had spent the full budget for the three programmes subject to review; however, an average of 69.6% of targets had been achieved.

- The increase in accounts receivables, which continued to worsen unabated. This issue has been raised continuously throughout the previous financial years.
- The over-expenditure of the budget leading to unauthorised expenditure of R 521,296 million.
- The material uncertainty relating to going concern is evidenced by the department's bank overdraft of R1,91 billion at year-end, which threatens the department's ability to meet current and future expenditure obligations.

The AGSA reported that the indicators to measure the objectives of the Public Ordinary School program and for Early Childhood Development program were not included in the Annual Performance Plan, and the Committee advised management to address this weakness. The auditors raised concerns on some programs' achievement, which were over than the planned target, and expressed doubt on the correctness of the achieved targets, and the Committee advised management to address the matter. The department achieved 67% on the Infrastructure Development program, but spent 100% of the Budget, also on the Public Ordinary School program, it achieved 82%, but spent 101% of the Budget. The Committee asked management to align its achievements with the budget going forward.

## 6. Review of the Annual Financial Statements

The Committee has:

- Reviewed and discussed the Annual Financial Statements with the Accounting Officer, Auditor General, and PIAS.
- Reviewed the Auditor General's Audit Report.
- Reviewed the Department's processes for compliance with legal and regulatory provisions, where concerns have been noted around the failure of the Department to prepare the Annual Financial Statements in accordance with the prescribed financial reporting framework, resulting in material adjustments to the Annual Financial Statements.

The Committee noted with concern the failure by the department to disclose the irregular expenditure incurred during the current financial year and the prior year in the notes to the financial statements, which has significantly contributed to the overall unfavourable audit outcomes, similar to the previous financial year.

The Committee noted that four (4) material irregularities (MIs) were identified in the department in prior years, and three had been resolved. There has been a delay in the implementation of action plans on the MI relating to learners not fed, and the implementation of the action plans will be followed up in 2025/26. Furthermore, the Committee noted that a material irregularity (MI) relating to the Payment of hostel allowances to ineligible employees has been raised during the 2024/25 financial year. The AGSA will follow up on the implementation of action plans provided by the Accounting Officer to resolve the MI in the 2025/26 financial year. The Committee will follow up on the progress made by the department in the implementation of the action plans throughout the 2025/26 financial year as part of conducting its oversight responsibilities.

## **7. Forensic Investigations**

In terms of forensic investigations, 77 investigations relating to allegations of ghost employees, fraud and corruption, supply chain management irregularities, mismanagement of school funds, improper human resource appointments, fake qualifications, and payments to educators for services not rendered covering the period 2011 to 2025 had been conducted. 47 cases had been finalised and 30 were still in progress. The Committee will follow up on these matters throughout the 2025/26 financial year as part of conducting its oversight responsibilities.

## **8. Auditor-General's Report**

The Committee has met with the Auditor General of South Africa to discuss and evaluate the audit issues that emanated from the current regulatory audit. The Committee will ensure that corrective actions in respect of the detailed findings emanating from the current regulatory audit continue to be monitored on a quarterly basis through the CARC processes.

The Committee concurs with and accepts the conclusion of the Auditor General's opinion on the Annual Financial Statements of a qualified audit opinion and is of the opinion that the Audited Annual Financial Statements be accepted and read together with the report of the Auditor General.

## **9. Appreciation**

The Committee wishes to express its appreciation to the management of the Department, the Auditor General of South Africa, and the Provincial Internal Audit Services for the co-operation and support provided in enabling the Committee to fulfil its mandate.



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**Mr LM Mangquku CA(SA)**

**Chairperson: Provincial Audit and Risk Committee**

**14 August 2025**

### 13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

| Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:           |                      |  |
|--|----------------------|--|
| Criteria   | Response<br>Yes / No | Discussion<br>(include a discussion on your response and indicate what measures have been 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                  |  |
| Developing and implementing a preferential procurement policy?   | YES                  | The department has a SCM Policy which incorporates preferential procurement.                               |
| Determining qualification criteria for the sale of state-owned enterprises?  | N/A                  |  |
| Developing criteria for entering into partnerships with the private sector?  | N/A                  |  |
| Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?                 | N/A                  |  |

## PART D: HUMAN RESOURCE MANAGEMENT

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## 1. INTRODUCTION

The information contained in this part of the annual report has been prescribed by the Minister for the Public Service and Administration for all departments in the public service.

## 2. OVERVIEW OF HUMAN RESOURCES

The status of human resources in the department.

In respect of the 2024/25 financial year the existing educator establishment comprises of 90057. This includes 1420 posts for the provision of substitute educators, 1500 posts for the provision of Grade R educators and 400 posts for small secondary schools. The allocation of posts to the respective schools was effected in accordance with the prescribed Post Provision Norms linked to learner enrolments. Variances in post allocation due to increase or decrease in learner enrolment were addressed through the redeployment of surplus educators. The filling of school-based educator posts is currently affected by budget cuts and the province can only afford to distribute 86737 in totality. In view thereof, all vacant posts within the post creation pool will be filled as and when they become vacant.

Approval for the advertisement of critical public service posts at schools and offices was obtained. The following posts have been filled.

### Conditional Grant posts:

- Assistant Director: HIV and AIDS Life Skills Education Programme
- 2 Data Typist
- Chief Architect: Infrastructure
- Deputy Director: Infrastructure Delivery Financial Management
- Quantity Surveyor
- Chief Works Inspector
- 2 Works Inspector

Human resource priorities for the year under review

### ***Movement of surplus educators:***

The number of surplus educators that were declared was 3 342. The province has managed to place 1 450 surpluses, whilst 1 475 was retained. However, there are still 417 surpluses that have not been placed into posts. The process of placing residual surpluses continues at PTT level as and when posts become available due to attrition.

### ***Filling of critical vacant SMT post:***

The department advertised 2084 posts in October 2024. Of this total, 1 615 have been approved by the Head of Department. The department is currently engaged in processing relating to the redeployment of surpluses, after which SMT vacancies will be advertised for filling in the second quarter.

### **HR Plan**

The HR Plan for the MTEF Reporting on the MTEF HR Plan for period 1 April 2024 to 31 March 2027 was developed and approved. THE Plan was subjected to an independent assessment at a meeting convened by the Office of the Premier. The Plan for KZN Department of Education was accorded a score of 100% for both compliance and quality.

Reporting of the HR Plans take place annually also. The Report for the period ending on 31 March 2024 provides an update on pertinent information and analysis across the various aspects of HR including age demographics, skills and training, Employee Health and Wellness interventions, job evaluation. The Report for the period 1 April 2024 to 31 March is currently being drafted but is dependent on information from all other Directorates.

The HR Implementation Report is to be signed off by the HOD and the MEC for Education and submitted to Office of the Premier by 30 May 2025.

### **Employment Equity**

The EE Plan for the MTEF period 1 April 2024 to 31 March 2029 has been developed but it has not been presented to the EE committee. The date for the first EE Committee meeting is still being awaited. The EE Report for the period 1 April 2024 to 31 March 2025 in the process of being compiled but dependent on the availability of the information.

The monthly Employment Equity stats received from Information Systems indicated a loss of two females at SMS level due to retirement. However, the percent of women at SMS level remains at 40% because two males also retired. The total number of employees at SMS level is 55, with 33 being males and 22 being females. This means the Department is still 10% below the target of 50% females at SMS level.

There is a total of 5117 Principals, with 3076 being males and 2041 being females.

Out of a total of 125 CES employees, 83 are males and only 43 are females.

The percentage of employees with disability remains at 0.04%, which is 1.96% below the target of 2%.

### **Management of Leave**

The 2022-2024 sick leave cycle ended on 31 December 2024. This was also the final year of the contract with Alexander Forbes who was appointed as the Health Risk Manager for that cycle. However, as the tender process to appoint a new Health Risk Manager with effect from 1 January 2025 was not completed within the expected timeframe, the Department of Public Service and Administration (DPSA) approved the extension of the current contracts for Health Risk Managers until 30 June 2025.

Regular one-on-one meetings were held between Head Office and the Health Risk Manager to address challenges and ensure the smooth implementation of PILIR. Head Office also held one-on-one meetings with officials from Districts who are directly responsible for the administering of leave. This took the form of monitoring and training. Leave meetings with all Head Office, the 12 Districts, Employee Health & Wellness and the Health Risk Manager were held on a quarterly basis to provide support and build capacity. District Offices conducted training on leave matters to Circuits and Schools.

The reduction of applications for sick leave as well as the reduction of cases of prolonged absence can be attributed to the success of these meetings. Further to this, emphasis was placed on the recovery of Leave without pay for unapproved periods of leave. This contributed significantly to debt management.

### **Employee Exits**

Eradicating delays in the payment of pension benefits remains an area of focus and all methods of monitoring and interventions were pursued. Head Office held quarterly Pension Meetings with all 12 Districts and officials from the Government Pension Administration Agency (GPAA) to provide support to ensure that challenges are addressed, where possible. In this regard, the "Error Listing" schedules were obtained from GPAA to ensure that all delays that required urgent attention by the Employer or Employee were addressed and submitted in a manner which allowed for payments to be

effected without delays. The monitoring and follow ups conducted have significantly reduced the number of outstanding pension payments.

Reports were obtained from Persal and analyses conducted of the effective exit date as compared to the date the exit was processed. This assisted in a more focussed approach to identifying the gaps in the system and adopting processes to alleviate the problem.

The issuing of HRM Circular No. 36 of 2023 which allows for the immediate reporting of exits via e mail to identified officials in the District and Head Offices has also assisting in preventing overpayment. In this regard, upon notification received, the freezing of salary of the exiting employee with effect from the exit date is mandatory.

The 2024 year also saw the introduction of the two-pot retirement system and widespread training was conducted by GPAA through various platforms. This included online webinars as well as in-person sessions organised by the Districts to ensure that all employees and officials were made aware of the requirements and rules relating to implementation.

The various strategies adopted have, to a large extent, improved the management of employee exits.

- **Workforce planning and key strategies to attract and recruit a skilled and capable workforce.**

*Develop the skills of employees at all levels:*

Whilst the Workplace Skills Plan was approved, financial constraints impeded its effective implementation. Nevertheless, specialised training programs were implemented which aimed at improving the productivity and effectiveness of employees. Moreover, various intervention programs which targeted underperforming schools in improving curriculum management and delivery in specialised subjects were implemented. The department collaborated with various institutions and organisations in developing and sharpening the skills of employees. All unqualified Grade R teachers were offered bursaries to study towards professional qualifications.

#### ***Skills Audit Project***

The Office of the Premier embarked on skills audit which is aimed at determining the skills gaps of all the employees in the department and in the Provincial Administration to develop a training plan for the implementation of relevant skills development interventions. The Skills Audit Project is conducted by Moses Kotane Institute and all employees employed in terms of Public Service Act have been audited. The skills audit project has now entered the pilot phase for auditing all employees regarded as professionals.

*Develop and enhance the professional quality and academic performance of managers and educators:*

The implementation reports were received and perused from all the districts which reflected the significance of training of Teachers in all spheres. Furthermore, various Training Programmes which were targeted and planned for all Underperforming Schools in improving Curriculum Management and delivery in specialised subjects were implemented. Numerous workshops for all phases were conducted in order to develop and empower Teachers and other Role Players on various matters relating to Induction of all newly appointed educators, ICT Workshops, Professional Learning Communities (PLCs), Quality Management System (QMS), NTA Advocacy workshops, Underperforming Schools Support, Female Principal Support Programme, as well as Curriculum Management. The Sub-Directorate: We also inducted and trained Graduate Interns on BB2E course

Whilst the Workplace Skills Plan was approved, financial constraints impeded its effective implementation. Nevertheless, specialised training programs were implemented which aimed at improving the productivity and effectiveness of employees. Moreover, various intervention programs which targeted underperforming schools in improving curriculum management and delivery in specialised subjects were implemented.

The department also developed and submitted its Implementation Plan and Monitoring Tool for the Framework for the Professionalisation of the Public Service

*Deal decisively with issues of fraud, corruption and maladministration:*

All disciplinary cases especially cases relating to fraud, corruption and maladministration were monitored on an ongoing basis with a view to ensuring its conclusion within specified time frames.

▪ **Improve HR Information Management Systems**

Whilst various PERSAL reports are obtained and used for Planning and decision making, there is a need to update the personnel and other related information on the PERSAL system. To this end the system is continually being updated.

▪ **Employee performance management.**

The Department assessed all eligible employees for the Performance Assessment Cycle 2023/24 in line with the revised performance management systems which include:

- Quality Management System (QMS) for School Based Educators;
- Quality Management System (QMS) for School Based Education Therapists, Psychologists, and Counsellors;
- Employee Performance Management and Development System (EPMDS) for Public Service Personnel on salary levels 1-12;
- Education Management Service (EMS) Performance Management and Development System (PMDS) for Office-Based Educators and
- Performance Management and Development System (PMDS) for members of Senior Management Service (SMS).

Annual Performance Assessments were conducted for all employees. Central Moderation took place in 2024 and pay progression was paid in respect of all eligible School Based Educators, School Based Education Therapists, Psychologists, Counsellors, Office Based Educators, Public Service Employees SL1-L12 and SMS members.

Performance bonuses were not paid as no budget was appropriated (2023/2024) in line with DPSA Circular No 1 of 2019: Incentive Policy Framework.

In addition, all eligible employees who qualified for Grade Progression in respect of 2023/2024 Financial Year were identified in line with Resolution 3 of 2009 and payments thereof were processed.

A guideline document for the development, review and amendment of the SMS Performance Agreements has been developed and completed. This guideline document is currently being implemented by the department.

▪ **Employee wellness programmes.**

Various wellness programs were conducted which included the following:

- Wellness Health Screening conducted by GEMS and other stakeholders
- Retirement planning sessions facilitated by GPAA
- Employees participate in work and play (Sports)
- HIV counselling and testing (HCT) conducted by GEMS and other stakeholders
- Condom distribution by EHW Practitioners
- Financial Literacy Workshops facilitated by Asisa Foundation and Old Mutual
- Educational Awareness Programmes by Service Providers
- Employee Health and Wellness Advocacy facilitated by EHW Practitioners

- Teacher Wellbeing Seminars coordinated by PELRC
- GBV and Sexual Offences facilitated by National Prosecuting Authority (NPA)

### High vacancy rate

The non-filling of posts due to the moratorium has resulted in a high vacancy rate in the various offices of the Department. However, its effect on service delivery has been minimised through the re-distribution of work among existing employees. This arrangement cannot be sustained as it is leading to low morale and high levels of frustration. Consequently, serious consideration will have to be given to the filling of all vacant posts.

## 3. HUMAN RESOURCES OVERSIGHT STATISTICS

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

| Programme                                  | Total expenditure (R'000) | Personnel expenditure (R'000) | Training expenditure (R'000) | Professional and special services expenditure (R'000) | Personnel expenditure as a % of total expenditure | Average personnel cost per employee (R'000) |
|--|---------------------------|-------------------------------|------------------------------|---|---|---|
| ADMINISTRATION                             | 2 177 177                 | 1 389 847                     | 0                            | 0   | 64  | 354   |
| PUBLIC ORDINARY SCHOOL EDUCA               | 53 011 062                | 47 590 985                    | 0                            | 0   | 90  | 411   |
| INDEPENDENT SCHOOL SUBS                    | 74 673                    | 0                             | 0                            | 0   | 0   | 0   |
| PUBLIC SPECIAL SCHOOL EDUC                 | 1 756 629                 | 1 574 945                     | 0                            | 0   | 90  | 437   |
| EARLY CHILDHOOD DEVELOPMENT                | 2 067 980                 | 1 333 584                     | 0                            | 0   | 65  | 196   |
| INFRASTRUCTURE DEVELOPMENT                 | 2 824 001                 | 36 962                        | 0                            | 0   | 1   | 697   |
| EXAMINATION & EDUCATION REL SERV           | 1 826 618                 | 1 111 223                     | 0                            | 0   | 61  | 214   |
| ASSETS & LIABILITIES                       | 0                         | 0                             | 0                            | 0   | 0   | 0   |
| RECEIPTS OBJECTIVE                         | 0                         | 0                             | 0                            | 0   | 0   | 0   |
| <b>Total as on Financial Systems (BAS)</b> | <b>63 738 140</b>         | <b>53 037 546</b>             | <b>0</b>                     | <b>0</b>  | <b>83</b>   | <b>392</b>                                  |

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

| Salary band                              | Personnel expenditure (R'000) | % of total personnel cost | No. of employees | Average personnel cost per employee (R'000) |
|--|-------------------------------|---------------------------|------------------|---|
| Lower skilled (Levels 1-2)               | 557 110                       | 1                         | 2 477            | 224 913                                     |
| Skilled (Levels 3-5)                     | 2 319 939                     | 4                         | 7 502            | 309 243                                     |
| Highly skilled production (Levels 6-8)   | 35 962 079                    | 67                        | 69 798           | 515 231                                     |
| Highly skilled supervision (Levels 9-12) | 12 834 184                    | 24                        | 17 231           | 744 831                                     |
| Senior management (Levels >= 13)         | 79 690                        | 0                         | 53               | 1 503 585                                   |
| Other                                    | 46                            | 0                         | 54               | 852   |
| Contract (Levels 1-2)                    | 82                            | 0                         | 1                | 82 000                                      |
| Contract (Levels 3-5)                    | 3 270                         | 0                         | 12               | 272 500                                     |

| Salary band             | Personnel expenditure (R'000) | % of total personnel cost | No. of employees | Average personnel cost per employee (R'000) |
|-------------------------|-------------------------------|---------------------------|------------------|---|
| Contract (Levels 6-8)   | 67 620                        | 0                         | 709              | 95 374                                      |
| Contract (Levels 9-12)  | 20 922                        | 0                         | 26               | 804 692                                     |
| Contract (Levels >= 13) | 5 170                         | 0                         | 3                | 1 723 333                                   |
| Contract Other          | 41 338                        | 0                         | 492              | 84 020                                      |
| Periodical Remuneration | 76 971                        | 0                         | 3 587            | 21 461                                      |
| Abnormal Appointment    | 1 298 206                     | 2                         | 33 349           | 38 928                                      |
| <b>TOTAL</b>            | <b>53 266 627</b>             | <b>100</b>                | <b>135 294</b>   | <b>393 711</b>                              |

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

| Programme                        | Salaries          |                                    | Overtime       |                                    | Home Owners Allowance |                               | Medical Aid      |                                       |
|----------------------------------|-------------------|------------------------------------|----------------|------------------------------------|-----------------------|-------------------------------|------------------|---------------------------------------|
|                                  | Amount (R'000)    | Salaries as a % of personnel costs | Amount (R'000) | Overtime as a % of personnel costs | Amount (R'000)        | HOA as a % of personnel costs | Amount (R'000)   | Medical aid as a % of personnel costs |
| ADMINISTRATION                   | 1 190 740         | 79,60                              | 34 577         | 2,30                               | 40 167                | 2,70                          | 85 051           | 5,70                                  |
| PUBLIC ORDINARY SCHOOL EDUCA     | 40 212 708        | 84,20                              | 2 457          | 0,00                               | 1 499 923             | 3,10                          | 2 619 087        | 5,50                                  |
| PUBLIC SPECIAL SCHOOL EDUC       | 1 305 924         | 82,30                              | 1 580          | 0,10                               | 63 939                | 4,00                          | 122 469          | 7,70                                  |
| EARLY CHILDHOOD DEVELOPMENT      | 1 211 315         | 90,10                              | 295            | 0,00                               | 27 152                | 2,00                          | 49 503           | 3,70                                  |
| INFRASTRUCTURE DEVELOPMENT       | 32 057            | 76,00                              | 0              | 0,00                               | 638                   | 1,50                          | 1 464            | 3,50                                  |
| EXAMINATION & EDUCATION REL SERV | 1 022 581         | 125,20                             | 21 886         | 2,70                               | 15 682                | 1,90                          | 32 121           | 3,90                                  |
| <b>TOTAL</b>                     | <b>44 975 325</b> | <b>84,80</b>                       | <b>60 795</b>  | <b>0,10</b>                        | <b>1 647 501</b>      | <b>3,10</b>                   | <b>2 909 695</b> | <b>5,50</b>                           |

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

| Salary band                              | Salaries          |                                    | Overtime       |                                    | Home Owners Allowance |                               | Medical Aid      |                                       |
|--|-------------------|------------------------------------|----------------|------------------------------------|-----------------------|-------------------------------|------------------|---------------------------------------|
|  | Amount (R'000)    | Salaries as a % of personnel costs | Amount (R'000) | Overtime as a % of personnel costs | Amount (R'000)        | HOA as a % of personnel costs | Amount (R'000)   | Medical aid as a % of personnel costs |
| Lower skilled (Levels 1-2)               | 408 478           | 73,30                              | 189            | 0,00                               | 45 840                | 8,20                          | 49 667           | 8,90                                  |
| Skilled (Levels 3-5)                     | 1 709 798         | 73,40                              | 31 590         | 1,40                               | 148 143               | 6,40                          | 207 446          | 8,90                                  |
| Highly skilled production (Levels 6-8)   | 30 808 510        | 86,70                              | 17 712         | 0,00                               | 1 135 440             | 3,20                          | 2 038 790        | 5,70                                  |
| Highly skilled supervision (Levels 9-12) | 10 481 318        | 80,60                              | 10 385         | 0,10                               | 317 500               | 2,40                          | 611 942          | 4,70                                  |
| Senior management (Levels 13 - 16)       | 70 069            | 80,40                              | 0              | 0,00                               | 99                    | 0,10                          | 664              | 0,80                                  |
| Other                                    | 41                | 89,10                              | 0              | 0,00                               | 0                     | 0,00                          | 0                | 0,00                                  |
| Contract (Levels 1-2)                    | 65                | 79,30                              | 0              | 0,00                               | 0                     | 0,00                          | 11               | 13,40                                 |
| Contract (Levels 3-5)                    | 2 550             | 77,80                              | 0              | 0,00                               | 107                   | 3,30                          | 280              | 8,50                                  |
| Contract (Levels 6-8)                    | 64 016            | 93,80                              | 777            | 1,10                               | 243                   | 0,40                          | 354              | 0,50                                  |
| Contract (Levels 9-12)                   | 18 503            | 79,90                              | 2              | 0,00                               | 129                   | 0,60                          | 524              | 2,30                                  |
| Contract (Levels 13 - 16)                | 4 805             | 84,30                              | 0              | 0,00                               | 0                     | 0,00                          | 17               | 0,30                                  |
| Contract Other                           | 40 730            | 98,10                              | 140            | 0,30                               | 0                     | 0,00                          | 0                | 0,00                                  |
| Periodical Remuneration                  | 76 971            | 94,90                              | 0              | 0,00                               | 0                     | 0,00                          | 0                | 0,00                                  |
| Abnormal Appointment                     | 1 289 471         | 99,20                              | 0              | 0,00                               | 0                     | 0,00                          | 0                | 0,00                                  |
| <b>TOTAL</b>                             | <b>44 975 325</b> | <b>84,80</b>                       | <b>60 795</b>  | <b>0,10</b>                        | <b>1 647 501</b>      | <b>3,10</b>                   | <b>2 909 695</b> | <b>5,50</b>                           |

### 3.2 Employment and Vacancies

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

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

This information is presented in terms of three key variables:

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

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

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

| Programme                        | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|----------------------------------|---|------------------------|--------------|---|
| ADMINISTRATION                   | 4 864                                     | 3 385                  | 30,4         | 1 199   |
| EARLY CHILDHOOD DEVELOPMENT      | 1 614                                     | 1 456                  | 9,8          | 6   |
| EXAMINATION & EDUCATION REL SERV | 1 525                                     | 851                    | 44,2         | 5   |
| INFRASTRUCTURE DEVELOPMENT       | 60  | 53                     | 11,7         | -   |
| PUBLIC ORDINARY SCHOOL EDUCA     | 97 387                                    | 89 016                 | 8,6          | 379   |
| PUBLIC SPECIAL SCHOOL EDUC       | 4 140                                     | 3 597                  | 13,1         | 13  |
| <b>TOTAL</b>                     | <b>109 590</b>                            | <b>98 358</b>          | <b>10,2</b>  | <b>1 602</b>  |

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

| Salary band                              | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|--|---|------------------------|--------------|---|
| Lower Skilled (Levels 1-2)               | 3 240                                     | 2 477                  | 23,5         | -   |
| Skilled (Levels 3-5)                     | 10 918                                    | 7 502                  | 31,3         | 5   |
| Highly Skilled Production (Levels 6-8)   | 74 257                                    | 69 798                 | 6,0          | 354   |
| Highly Skilled Supervision (Levels 9-12) | 19 806                                    | 17 231                 | 13,0         | 22  |
| Senior Management (Levels 13-16)         | 72  | 53                     | 26,4         | -   |
| Other                                    | 546                                       | 546                    | 0,0          | 508   |
| Contract (Levels 1-2)                    | 1   | 1                      | 0,0          | 1   |
| Contract (Levels 3-5)                    | 12  | 12                     | 0,0          | 9   |
| Contract (Levels 6-8)                    | 709                                       | 709                    | 0,0          | 694   |
| Contract (Levels 9-12)                   | 26  | 26                     | 0,0          | 9   |
| Contract (Levels 13 -16)                 | 3   | 3                      | 0,0          | -   |
| <b>TOTAL</b>                             | <b>109 590</b>                            | <b>98 358</b>          | <b>10,2</b>  | <b>1 602</b>  |

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

| Critical occupation  | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|--|---|------------------------|--------------|---|
| ACCOUNTING TECHNICIAN, Permanent                               | 36  | 36                     | 0,0          | 2   |
| ADMINISTRATION CLERKS, Permanent                               | 2 931                                     | 2 790                  | 4,8          | 1   |
| ADMINISTRATION OFFICER, Permanent                              | 8   | 6                      | 25,0         | -   |
| ADMINISTRATIVE AND GOVERNANCE POLICY MANAGER, Permanent        | 5   | 4                      | 20,0         | -   |
| ADMINISTRATIVE RELATED, Permanent                              | 48  | 13                     | 72,9         | -   |
| AGRICULTURE RELATED, Permanent                                 | 6   | 1                      | 83,3         | -   |
| APPRAISERS-VALUERS AND RELATED PROFESSIONALS, Permanent        | 1   | 1                      | 0,0          | -   |
| ARCHITECT, Permanent   | 3   | 3                      | 0,0          | -   |
| ARCHITECTS TOWN AND TRAFFIC PLANNERS, Permanent                | 1   | -                      | 100,0        | -   |
| ARCHIVISTS CURATORS AND RELATED PROFESSIONALS, Permanent       | 2   | 1                      | 50,0         | -   |
| ARTS/CULTURE MANAGER, Permanent                                | 1   | 1                      | 0,0          | -   |
| ASSISTANT NUTRITIONIST, Permanent                              | 1   | 1                      | 0,0          | -   |
| AUXILIARY AND RELATED WORKERS, Permanent                       | 171                                       | 83                     | 51,5         | -   |
| BOILER AND RELATED OPERATORS, Permanent                        | 13  | 7                      | 46,2         | -   |
| BUILDING AND OTHER PROPERTY CARETAKERS, Permanent              | 156                                       | 75                     | 51,9         | -   |
| BUS AND HEAVY VEHICLE DRIVERS, Permanent                       | 26  | 9                      | 65,4         | -   |
| CALL OR CONTACT CENTRE CLERK, Permanent                        | 6   | 5                      | 16,7         | -   |
| CARETAKER/ CLEANER, Permanent                                  | 422                                       | 403                    | 4,5          | 1   |
| CHIEF FINANCIAL OFFICER, Permanent                             | 1   | 1                      | 0,0          | -   |
| CIVIL ENGINEER, Permanent                                      | 5   | 5                      | 0,0          | -   |
| CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC., Permanent        | 808                                       | 113                    | 86,0         | -   |
| CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS), Permanent | 3   | 1                      | 66,7         | -   |
| COMPUTER NETWORK TECHNICIAN, Permanent                         | 35  | 35                     | 0,0          | -   |
| CRIME INTELLIGENCE OFFICERS/MISDAADINTELLIGENSIE O, Permanent  | 1   | 1                      | 0,0          | -   |

| Critical occupation                                    | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|--|---|------------------------|--------------|---|
| DATA ENTRY CLERK, Permanent                            | 58  | 55                     | 5,2          | 2   |
| DATABASE DESIGNER AND ADMINISTRATOR, Permanent         | 7   | 6                      | 14,3         | -   |
| EDUCATIONISTS., Permanent                              | 23  | 19                     | 17,4         | -   |
| ELECTRICAL ENGINEER, Permanent                         | 1   | 1                      | 0,0          | -   |
| ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED, Permanent | 17  | 16                     | 5,9          | -   |
| EMPLOYEE WELLNESS PRACTITIONER, Permanent              | 1   | 1                      | 0,0          | -   |
| ENGINEERING MANAGER, Permanent                         | 2   | 2                      | 0,0          | -   |
| ENGINEERING SCIENCES RELATED, Permanent                | 2   | 2                      | 0,0          | -   |
| ENGINEERS AND RELATED PROFESSIONALS, Permanent         | 44  | 39                     | 11,4         | -   |
| ENVIRONMENTAL ENGINEER, Permanent                      | 1   | -                      | 100,0        | -   |
| FARM AID, Permanent                                    | 26  | 24                     | 7,7          | -   |
| FARM HANDS AND LABOURERS, Permanent                    | 28  | 13                     | 53,6         | -   |
| FARMING FORESTRY ADVISORS AND FARM MANAGERS, Permanent | 1   | -                      | 100,0        | -   |
| FILING AND REGISTRY CLERK, Permanent                   | 29  | 29                     | 0,0          | -   |
| FINANCE AND ECONOMICS RELATED, Permanent               | 38  | 24                     | 36,8         | -   |
| FINANCE CLERK, Permanent                               | 147                                       | 139                    | 5,4          | -   |
| FINANCE MANAGER, Permanent                             | 3   | 3                      | 0,0          | -   |
| FINANCIAL ACCOUNTANT, Permanent                        | 1   | 1                      | 0,0          | -   |
| FINANCIAL AND RELATED PROFESSIONALS, Permanent         | 35  | 11                     | 68,6         | -   |
| FINANCIAL CLERKS AND CREDIT CONTROLLERS, Permanent     | 186                                       | 73                     | 60,8         | -   |
| FOOD SERVICES AIDERS AND WAITERS, Permanent            | 70  | 43                     | 38,6         | -   |
| FOOD SERVICES WORKERS, Permanent                       | 2   | -                      | 100,0        | -   |
| FOOD TRADE ASSISTANT, Permanent                        | 55  | 52                     | 5,5          | 1   |
| GARDEN WORKER, Permanent                               | 162                                       | 157                    | 3,1          | -   |
| GENERAL ACCOUNTANT, Permanent                          | 17  | 17                     | 0,0          | -   |
| GENERAL LEGAL ADMINISTRATION & REL.                    |   |                        | 50,0         | -   |

| Critical occupation   | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|---|---|------------------------|--------------|---|
| PROFESSIONALS, Permanent                                      | 4   | 2                      |              |   |
| GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN, Permanent          | 2   | 2                      | 0,0          | -   |
| HANDYPERSON, Permanent  | 9   | 9                      | 0,0          | -   |
| HEAD OF PROVINCIAL DEPARTMENT, Permanent                      | 1   | 1                      | 0,0          | -   |
| HEALTH SCIENCES RELATED, Permanent                            | 1   | -                      | 100,0        | -   |
| HOUSEHOLD AND LAUNDRY WORKERS, Permanent                      | 305                                       | 98                     | 67,9         | -   |
| HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED, Permanent        | 1   | 1                      | 0,0          | -   |
| HOUSEKEEPERS LAUNDRY AND RELATED WORKERS, Permanent           | 197                                       | 82                     | 58,4         | -   |
| HUMAN RESOURCE CLERK, Permanent                               | 218                                       | 204                    | 6,4          | -   |
| HUMAN RESOURCE MANAGER, Permanent                             | 3   | 3                      | 0,0          | -   |
| HUMAN RESOURCE PRACTITIONER, Permanent                        | 23  | 20                     | 13,0         | -   |
| HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF, Permanent | 38  | 11                     | 71,1         | -   |
| HUMAN RESOURCES CLERKS, Permanent                             | 280                                       | 110                    | 60,7         | -   |
| HUMAN RESOURCES RELATED, Permanent                            | 64  | 12                     | 81,3         | -   |
| ICT PROJECT MANAGER, Permanent                                | 1   | 1                      | 0,0          | -   |
| INDUSTRIAL/ LABOUR RELATIONS OFFICER, Permanent               | 9   | 9                      | 0,0          | -   |
| INFORMATION TECHNOLOGY & SYSTEMS MANAGER, Permanent           | 1   | 1                      | 0,0          | -   |
| LAUNDRY WORKER (GENERAL), Permanent                           | 14  | 14                     | 0,0          | -   |
| LEGAL CLERK, Permanent  | 2   | 2                      | 0,0          | 1   |
| LEGAL RELATED MANAGER, Permanent                              | 1   | 1                      | 0,0          | -   |
| LIBRARIAN, Permanent  | 4   | 4                      | 0,0          | -   |
| LIBRARIANS AND RELATED PROFESSIONALS, Permanent               | 31  | 27                     | 12,9         | -   |
| LIBRARY ASSISTANT, Permanent                                  | 59  | 51                     | 13,6         | -   |
| LIBRARY MAIL AND RELATED CLERKS, Permanent                    | 81  | 30                     | 63,0         | -   |
| LIBRARY MANAGER, Permanent                                    | 1   | 1                      | 0,0          | -   |
| LIGHT VEHICLE DRIVER, Permanent                               | 20  | 19                     | 5,0          | -   |

| Critical occupation   | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|---|---|------------------------|--------------|---|
| LIGHT VEHICLE DRIVERS, Permanent                              | 62  | 30                     | 51,6         | -   |
| LOGISTICAL SUPPORT PERSONNEL, Permanent                       | 2   | -                      | 100          | -   |
| MANAGERS NOT ELSEWHERE CLASSIFIED, Permanent                  | 41  | 34                     | 17,1         | 4   |
| MATERIAL-RECORDING AND TRANSPORT CLERKS, Permanent            | 39  | 16                     | 59,0         | -   |
| MESSENGERS PORTERS AND DELIVERERS, Permanent                  | 26  | 17                     | 34,6         | -   |
| MESSENGERS, Permanent   | 14  | 12                     | 14,3         | -   |
| MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA, Permanent  | 33  | 29                     | 12,1         | -   |
| MIDDLE MANAGER: ADMINISTRATIVE RELATED, Permanent             | 15  | 14                     | 6,7          | 2   |
| MIDDLE MANAGER: ENGINEERING SCIENCES RELATED, Permanent       | 9   | 8                      | 11,1         | 1   |
| MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED, Permanent      | 15  | 14                     | 6,7          | -   |
| MIDDLE MANAGER: INTERNAL AUDIT RELATED, Permanent             | 3   | 2                      | 33,3         | -   |
| MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED, Permanent | 2   | 1                      | 50,0         | -   |
| MOTOR VEHICLE DRIVERS, Permanent                              | 26  | 23                     | 11,5         | -   |
| Not Available, Permanent                                      | 1 114                                     | 8                      | 99,3         | -   |
| OCCUPATIONAL THERAPIST, Permanent                             | 1   | 1                      | 0,0          | 1   |
| OFFICE CLEANER, Permanent                                     | 2 088                                     | 2 008                  | 3,8          | -   |
| OFFICE MACHINE OPERATOR, Permanent                            | 20  | 18                     | 10,0         | -   |
| ORGANISATIONAL DEVELOPMENT PRACTITIONER, Permanent            | 3   | 3                      | 0,0          | -   |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS, Permanent  | 2 048                                     | 393                    | 80,8         | 260   |
| OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS, Permanent   | 76  | 23                     | 69,7         | -   |
| OTHER CLERICAL SUPPORT WORKERS, Permanent                     | 931                                       | 923                    | 0,9          | 923   |
| OTHER INFORMATION TECHNOLOGY PERSONNEL., Permanent            | 19  | 4                      | 78,9         | -   |
| OTHER MACHINE OPERATORS, Permanent                            | 2   | 2                      | 0,0          | -   |
| OTHER MIDDLE MANAGER, Permanent                               | 24  | 21                     | 12,5         | -   |
| OTHER OCCUPATIONS, Permanent                                  | 66 482                                    | 61 340                 | 7,7          | 396   |
| OTHER PRINTING TRADE WORKERS,                                 |   |                        | 0,0          | -   |

| Critical occupation   | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|---|---|------------------------|--------------|---|
| Permanent   | 1   | 1                      |              |   |
| PERSONAL ASSISTANT, Permanent                                     | 44  | 37                     | 15,9         | -   |
| PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS, Permanent          | 1   | 1                      | 0,0          | -   |
| PRINTING AND RELATED MACHINE OPERATORS, Permanent                 | 7   | 1                      | 85,7         | -   |
| PROFESSIONAL NURSE, Permanent                                     | 24  | 4                      | 83,3         | -   |
| PROFESSIONALS NOT ELSEWHERE CLASSIFIED., Permanent                | 1   | 1                      | 0,0          | -   |
| PROGRAMME OR PROJECT MANAGER, Permanent                           | 1   | 1                      | 0,0          | 1   |
| PUBLIC/MEDIA RELATIONS MANAGER, Permanent                         | 2   | 2                      | 0,0          | 1   |
| QUANTITY SURVEYOR, Permanent                                      | 3   | 3                      | 0,0          | -   |
| Rank: DEPARTMENTAL HEAD, Permanent                                | 957                                       | 957                    | 0,0          | -   |
| Rank: DEPUTY PRINCIPAL, Permanent                                 | 37  | 37                     | 0,0          | -   |
| Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED), Permanent | 6   | 6                      | 0,0          | -   |
| Rank: PRINCIPAL P1, Permanent                                     | 12  | 12                     | 0,0          | -   |
| Rank: PRINCIPAL P2, Permanent                                     | 166                                       | 166                    | 0,0          | -   |
| Rank: PRINCIPAL P3, Permanent                                     | 57  | 57                     | 0,0          | -   |
| Rank: TEACHER, Permanent  | 23 596                                    | 23 596                 | 0,0          | 1   |
| RECEPTIONIST (GENERAL), Permanent                                 | 8   | 8                      | 0,0          | -   |
| REGISTERED NURSE (DISABILITY AND REHABILITATION), Permanent       | 19  | 19                     | 0,0          | -   |
| SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER, Permanent     | 1   | 1                      | 0,0          | -   |
| SECRETARIES & OTHER KEYBOARD OPERATING CLERKS, Permanent          | 106                                       | 28                     | 73,6         | -   |
| SECURITY GUARDS, Permanent  | 933                                       | 85                     | 90,9         | -   |
| SECURITY OFFICER, Permanent                                       | 2 557                                     | 2 458                  | 3,9          | -   |
| SECURITY OFFICERS, Permanent                                      | 1   | -                      | 100,0        | -   |
| SENIOR MANAGERS, Permanent  | 26  | 9                      | 65,4         | -   |
| SOCIAL SCIENCES RELATED, Permanent                                | 3   | 2                      | 33,3         | -   |
| SOCIAL SERVICES MANAGER, Permanent                                | 1   | 1                      | 0,0          | -   |

| Critical occupation                                 | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|---|---|------------------------|--------------|---|
| SOCIAL WORK AND RELATED PROFESSIONALS, Permanent    | 7   | 4                      | 42,9         | -   |
| SOCIAL WORKER, Permanent                            | 66  | 64                     | 3,0          | 2   |
| SPEECH THERAPY AND AUDIOLOGY, Permanent             | 1   | 1                      | 0,0          | 1   |
| STAFF NURSE, Permanent                              | 3   | 2                      | 33,3         | -   |
| STAFF NURSES AND PUPIL NURSES, Permanent            | 3   | 1                      | 66,7         | -   |
| STRATEGY/MONITORING & EVALUATION MANAGER, Permanent | 2   | 2                      | 0,0          | -   |
| SUPPLY CHAIN CLERK, Permanent                       | 60  | 58                     | 3,3          | -   |
| SUPPLY CHAIN MANAGER, Permanent                     | 3   | 3                      | 0,0          | -   |
| SUPPLY CHAIN PRACTITIONER, Permanent                | 8   | 8                      | 0,0          | -   |
| SWITCHBOARD OPERATOR, Permanent                     | 10  | 10                     | 0,0          | -   |
| SYSTEMS ADMINISTRATOR, Permanent                    | 1   | 1                      | 0,0          | -   |
| TANKER DRIVER, Permanent                            | 113                                       | 112                    | 0,9          | -   |
| TEACHERS AIDE, Permanent                            | 607                                       | 600                    | 1,2          | 1   |
| TECHNICIANS AND ASSOCIATED PROFESSIONALS, Permanent | 1   | 1                      | 0,0          | -   |
| TRADE LABOURERS, Permanent                          | 11  | 5                      | 54,5         | -   |
| TRAINING AND DEVELOPMENT PROFESSIONAL, Permanent    | 5   | 5                      | 0,0          | -   |
| URBAN AND REGIONAL PLANNER, Permanent               | 2   | 2                      | 0,0          | -   |
| WED TECHNICIAN, Permanent                           | 6   | 5                      | 16,7         | -   |
| <b>TOTAL</b>  | <b>109 590</b>                            | <b>98 358</b>          | <b>10,2</b>  | <b>1 602</b>  |

### 3.3 Filling of SMS Posts

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

*Table 3.3.1 SMS post information as on 31 March 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 | -                                | -                                | -                     | -                                | -                     |
| Salary Level 16                      | 1                                | 1                                | 100                   | 0                                | 0                     |
| Salary Level 15                      | 4                                | 3                                | 75                    | 1                                | 25                    |
| Salary Level 14                      | 14                               | 12                               | 86                    | 2                                | 14                    |
| Salary Level 13                      | 54                               | 38                               | 70                    | 16                               | 30                    |
| <b>TOTAL</b>                         | <b>73</b>                        | <b>54</b>                        | <b>74</b>             | <b>19</b>                        | <b>26</b>             |

*Table 3.3.2 SMS post information as on 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 | -                                | -                                | -                     | -                                | -                     |
| Salary Level 16                      | 1                                | 1                                | 100                   | 0                                | 0                     |
| Salary Level 15                      | 4                                | 3                                | 75                    | 1                                | 25                    |
| Salary Level 14                      | 14                               | 12                               | 86                    | 2                                | 14                    |
| Salary Level 13                      | 54                               | 39                               | 72                    | 15                               | 28                    |
| <b>TOTAL</b>                         | <b>73</b>                        | <b>55</b>                        | <b>75</b>             | <b>18</b>                        | <b>25</b>             |

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

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

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

| Reasons for vacancies not advertised within six months |
|--|
| -  |
| -  |
| -  |

| Reasons for vacancies not filled within twelve months |
|---|
| -   |
| -   |
| -   |

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

| Reasons for advertised within six months vacancies not |
|--|
| -  |
| -  |
| -  |

| Reasons for vacancies not filled within six months |
|--|
| -  |
| -  |
| -  |

### 3.4 Job Evaluation

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

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

| Salary band                              | Number of posts on approved establishment | Number of Jobs Evaluated | % of posts evaluated by salary bands | Posts Upgraded |                      | Posts downgraded |                      |
|--|---|--------------------------|--------------------------------------|----------------|----------------------|------------------|----------------------|
|  |   |                          |                                      | Number         | % of posts evaluated | Number           | % of posts evaluated |
| Lower Skilled (Levels 1-2)               | 3 241                                     | -                        | 0,0                                  | -              | 0,0                  | -                | 0,0                  |
| Skilled (Levels 3-5)                     | 10 931                                    | -                        | 0,0                                  | -              | 0,0                  | -                | 0,0                  |
| Highly Skilled Production (Levels 6-8)   | 74 966                                    | -                        | 0,0                                  | -              | 0,0                  | -                | 0,0                  |
| Highly Skilled Supervision (Levels 9-12) | 19 832                                    | -                        | 0,0                                  | -              | 0,0                  | -                | 0,0                  |
| Senior Management Service Band A         | 54  | -                        | 0,0                                  | -              | 0,0                  | -                | 0,0                  |
| Senior Management Service Band B         | 14  | -                        | 0,0                                  | -              | 0,0                  | -                | 0,0                  |
| Senior Management Service Band C         | 4   | -                        | 0,0                                  | -              | 0,0                  | -                | 0,0                  |
| Senior Management Service Band D         | 1   | -                        | 0,0                                  | -              | 0,0                  | -                | 0,0                  |
| Other                                    | 546                                       | -                        | 0,0                                  | -              | 0,0                  | -                | 0,0                  |
| Contract Band D                          | 1   | -                        | 0,0                                  | -              | 0,0                  | -                | 0,0                  |
| <b>TOTAL</b>                             | <b>109 590</b>                            | <b>-</b>                 | <b>0,0</b>                           | <b>-</b>       | <b>0,0</b>           | <b>-</b>         | <b>0,0</b>           |

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

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

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

|                             |  |
|-----------------------------|--|
| Employees with a disability |  |
|-----------------------------|--|

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

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

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

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

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

|  |      |
|--|------|
| Total number of Employees whose salaries exceeded the grades determine by job evaluation | None |
|--|------|

### 3.5 Employment Changes

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

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

| Salary band                              | Number of employees at beginning of period-1 April 2024 | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|--|---|--|--|---------------|
| Lower Skilled (Levels 1-2)               | 2 625   | 1  | 124  | 4,7           |
| Skilled (Levels 3-5)                     | 7 791   | 69   | 295  | 3,8           |
| Highly Skilled Production (Levels 6-8)   | 70 475  | 4 968  | 3 523  | 5,0           |
| Highly Skilled Supervision (Levels 9-12) | 17 255  | 24   | 1 516  | 8,8           |
| Senior Management Service Band A         | 42  | -  | 4  | 9,5           |
| Senior Management Service Band B         | 11  | -  | -  | 0,0           |
| Senior Management Service Band C         | 4   | -  | 1  | 25,0          |
| Senior Management Service Band D         | 1   | -  | 1  | 100,0         |
| Other                                    | 151   | 435  | 78   | 51,7          |
| Contract Band B                          | 1   | 2  | 2  | 200,0         |
| Contract Band C                          | -   | 1  | -  | 0,0           |
| Contract Band D                          | 1   | -  | -  | 0,0           |
| <b>TOTAL</b>                             | <b>98 357</b>   | <b>5 500</b>                                   | <b>5 544</b>                                     | <b>5,6</b>    |

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

| Critical occupation                                    | Number of employees at beginning of period-April 2023 | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|--|---|--|--|---------------|
| ACCOUNTING TECHNICIAN Permanent                        | 36  | -  | 1  | 2,8           |
| ADMINISTRATION CLERKS Permanent                        | 2 894   | -  | 99   | 3,4           |
| ADMINISTRATION OFFICER Permanent                       | 8   | -  | 2  | 25,0          |
| ADMINISTRATIVE AND GOVERNANCE POLICY MANAGER Permanent | 5   | -  | 1  | 20,0          |
| ADMINISTRATIVE RELATED Permanent                       | 14  | -  | 16   | 114,3         |
| AGRICULTURE RELATED Permanent                          | 1   | -  | -  | 100,0         |

| Critical occupation   | Number of employees at beginning of period-April 2023 | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|---|---|--|--|---------------|
|   |   |  | 1  |               |
| APPRAISERS-VALUERS AND RELATED PROFESSIONALS Permanent        | 1   | -  | -  | 0,0           |
| ARCHITECT Permanent   |   |  |  |               |
| ARCHIVISTS CURATORS AND RELATED PROFESSIONALS Permanent       |   |  |  |               |
| ARTS/CULTURE MANAGER Permanent                                |   |  |  |               |
| ASSISTANT NUTRITIONIST Permanent                              |   |  |  |               |
| AUXILIARY AND RELATED WORKERS Permanent                       |   |  |  |               |
| BOILER AND RELATED OPERATORS Permanent                        |   |  |  |               |
| BUILDER_ S WORKER Permanent                                   |   |  |  |               |
| BUILDING AND OTHER PROPERTY CARETAKERS Permanent              |   |  |  |               |
| BUS AND HEAVY VEHICLE DRIVERS Permanent                       |   |  |  |               |
| CALL OR CONTACT CENTRE CLERK Permanent                        |   |  |  |               |
| CARETAKER/ CLEANER Permanent                                  | 419   | 1  | 16   | 2             |
| CHIEF FINANCIAL OFFICER Permanent                             | 1   | 1  | 1  | 1             |
| CIVIL ENGINEER Permanent                                      | 5   | -  | -  | 1             |
| CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC. Permanent        | 124   | -  | 7  | 1             |
| CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS) Permanent | 1   | -  | -  | 89            |
| COMPUTER NETWORK TECHNICIAN Permanent                         | 35  | -  | -  | 7             |
| CONSERVATION LABOURERS* Permanent                             | -   | -  | 2  | -             |
| CRIME INTELLIGENCE OFFICERS/MISDAADINTELLIGENSIE O Permanent  | 1   | -  | -  | 77            |
| DATA ENTRY CLERK Permanent                                    | 53  | 2  | 2  | 9             |
| DATABASE DESIGNER AND ADMINISTRATOR Permanent                 | 7   | -  | 1  | 6             |
| EDUCATIONISTS. Permanent                                      | 20  | -  | -  | 0,0           |
| ELECTRICAL ENGINEER Permanent                                 | 1   | -  | -  | 0,0           |
| ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED Permanent         | 17  | -  | 1  | 5,9           |
| EMPLOYEE WELLNESS PRACTITIONER Permanent                      | 1   | -  | -  | 0,0           |
| ENGINEERING MANAGER Permanent                                 | 2   | -  | -  | 0,0           |
| ENGINEERING SCIENCES RELATED Permanent                        | 2   | -  | -  | 0,0           |
| ENGINEERS AND RELATED PROFESSIONALS Permanent                 | 38  | -  | 1  | 2,6           |

| Critical occupation  | Number of employees at beginning of period-April 2023 | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|--|---|--|--|---------------|
| ENVIRONMENTAL ENGINEER Permanent                             | 1   | -  | 1  | 100,0         |
| FARM AID Permanent   | 25  | -  | 1  | 4,0           |
| FARM HANDS AND LABOURERS Permanent                           | 13  | -  | -  | 0,0           |
| FILING AND REGISTRY CLERK Permanent                          | 29  | -  | -  | 0,0           |
| FINANCE AND ECONOMICS RELATED Permanent                      | 23  | -  | -  | 0,0           |
| FINANCE CLERK Permanent                                      | 144   | -  | 6  | 4,2           |
| FINANCE MANAGER Permanent                                    | 3   | -  | -  | 0,0           |
| FINANCIAL AND RELATED PROFESSIONALS Permanent                | 12  | -  | -  | 0,0           |
| FINANCIAL CLERKS AND CREDIT CONTROLLERS Permanent            | 81  | -  | 2  | 2,5           |
| FOOD SERVICES AIDERS AND WAITERS Permanent                   | 44  | -  | 2  | 4,5           |
| FOOD TRADE ASSISTANT Permanent                               | 54  | -  | 2  | 3,7           |
| GARDEN WORKER Permanent                                      | 161   | -  | 4  | 2,5           |
| GENERAL ACCOUNTANT Permanent                                 | 17  | -  | -  | 0,0           |
| GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS Permanent  | 2   | -  | -  | 0,0           |
| GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN Permanent          | 2   | -  | -  | 0,0           |
| HANDYPERSON Permanent  | 9   | -  | -  | 0,0           |
| HEAD OF PROVINCIAL DEPARTMENT Permanent                      | 1   | -  | -  | 0,0           |
| HOUSEHOLD AND LAUNDRY WORKERS Permanent                      | 101   | -  | 10   | 9,9           |
| HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED Permanent        | 1   | -  | 3  | 300,0         |
| HOUSEKEEPERS LAUNDRY AND RELATED WORKERS Permanent           | 91  | -  | 2  | 2,2           |
| HUMAN RESOURCE CLERK Permanent                               | 213   | -  | 11   | 5,2           |
| HUMAN RESOURCE MANAGER Permanent                             | 3   | -  | -  | 0,0           |
| HUMAN RESOURCE PRACTITIONER Permanent                        | 21  | -  | 1  | 4,8           |
| HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF Permanent | 13  | -  | 1  | 7,7           |
| HUMAN RESOURCES CLERKS Permanent                             | 112   | -  | 4  | 3,6           |
| HUMAN RESOURCES RELATED Permanent                            | 13  | -  | -  | 0,0           |

| Critical occupation  | Number of employees at beginning of period-April 2023 | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|--|---|--|--|---------------|
|  |   |  | -  |               |
| ICT PROJECT MANAGER Permanent                                | 1   | -  | -  | 0,0           |
| INDUSTRIAL/ LABOUR RELATIONS OFFICER Permanent               | 9   | -  | -  | 0,0           |
| INFORMATION TECHNOLOGY & SYSTEMS MANAGER Permanent           | 1   | -  | -  | 0,0           |
| LAUNDRY WORKER (GENERAL) Permanent                           | 13  | 1  | -  | 0,0           |
| LEGAL CLERK Permanent  | 2   | 1  | -  | 0,0           |
| LEGAL RELATED MANAGER Permanent                              | 1   | -  | -  | 0,0           |
| LIBRARIAN Permanent  | 4   | -  | -  | 0,0           |
| LIBRARIANS AND RELATED PROFESSIONALS Permanent               | 27  | -  | -  | 0,0           |
| LIBRARY ASSISTANT Permanent                                  | 55  | -  | 3  | 5,5           |
| LIBRARY MAIL AND RELATED CLERKS Permanent                    | 35  | -  | -  | 0,0           |
| LIBRARY MANAGER Permanent                                    | 1   | -  | -  | 0,0           |
| LIGHT VEHICLE DRIVER Permanent                               | 18  | 2  | 3  | 16,7          |
| LIGHT VEHICLE DRIVERS Permanent                              | 34  | -  | -  | 0,0           |
| MANAGERS NOT ELSEWHERE CLASSIFIED Permanent                  | 39  | 12   | 18   | 46,2          |
| MATERIAL-RECORDING AND TRANSPORT CLERKS Permanent            | 17  | -  | 1  | 5,9           |
| MESSENGERS Permanent   | 13  | -  | 2  | 15,4          |
| MESSENGERS PORTERS AND DELIVERERS Permanent                  | 21  | -  | -  | 0,0           |
| MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA Permanent  | 32  | -  | 3  | 9,4           |
| MIDDLE MANAGER: ADMINISTRATIVE RELATED Permanent             | 16  | 1  | 2  | 12,5          |
| MIDDLE MANAGER: ENGINEERING SCIENCES RELATED Permanent       | 9   | -  | 1  | 11,1          |
| MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED Permanent      | 15  | -  | 1  | 6,7           |
| MIDDLE MANAGER: INTERNAL AUDIT RELATED Permanent             | 3   | -  | 1  | 33,3          |
| MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED Permanent | 2   | 1  | 2  | 100,0         |
| MOTOR VEHICLE DRIVERS Permanent                              | 23  | -  | -  | 0,0           |
| OCCUPATIONAL THERAPIST Permanent                             | 1   | 1  | 1  | 100,0         |

| Critical occupation  | Number of employees at beginning of period-April 2023 | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|--|---|--|--|---------------|
| OFFICE CLEANER Permanent   | 2 147   | 1  | 141  | 6,6           |
| OFFICE MACHINE OPERATOR Permanent                                | 20  | -  | 1  | 5,0           |
| ORGANISATIONAL DEVELOPMENT PRACTITIONER Permanent                | 3   | -  | -  | 0,0           |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS Permanent      | 556   | -  | 140  | 25,2          |
| OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS Permanent       | 26  | -  | 1  | 3,8           |
| OTHER CLERICAL SUPPORT WORKERS Permanent                         | 13  | 959  | 76   | 584,6         |
| OTHER INFORMATION TECHNOLOGY PERSONNEL. Permanent                | 4   | -  | -  | 0,0           |
| OTHER MACHINE OPERATORS Permanent                                | 2   | -  | -  | 0,0           |
| OTHER MIDDLE MANAGER Permanent                                   | 22  | -  | 1  | 4,5           |
| OTHER OCCUPATIONS Permanent                                      | 60 627  | 4 509  | 4 819  | 7,9           |
| OTHER PRINTING TRADE WORKERS Permanent                           | 1   | -  | -  | 0,0           |
| PERSONAL ASSISTANT Permanent                                     | 42  | -  | 3  | 7,1           |
| PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS Permanent          | 1   | -  | 1  | 100,0         |
| PRINTING AND RELATED MACHINE OPERATORS Permanent                 | 2   | -  | -  | 0,0           |
| PROFESSIONAL NURSE Permanent                                     | 4   | -  | -  | 0,0           |
| PROFESSIONALS NOT ELSEWHERE CLASSIFIED. Permanent                | 1   | -  | -  | 0,0           |
| PROGRAMME OR PROJECT MANAGER Permanent                           | -   | 1  | -  | 0,0           |
| PUBLIC/MEDIA RELATIONS MANAGER Permanent                         | 1   | 1  | -  | 0,0           |
| QUANTITY SURVEYOR Permanent                                      | 2   | 1  | -  | 0,0           |
| Rank: DEPARTMENTAL HEAD Permanent                                | 1 004   | -  | -  | 0,0           |
| Rank: DEPUTY PRINCIPAL Permanent                                 | 43  | -  | -  | 0,0           |
| Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED) Permanent | 7   | -  | -  | 0,0           |
| Rank: EDUCATION SPECIALIST SENIOR (OFFICE BASED) Permanent       | 1   | -  | -  | 0,0           |
| Rank: PRINCIPAL P1 Permanent                                     | 11  | -  | -  | 0,0           |
| Rank: PRINCIPAL P2 Permanent                                     | 179   | -  | -  | 0,0           |
| Rank: PRINCIPAL P3 Permanent                                     | 63  | -  | -  | 0,0           |

| Critical occupation  | Number of employees at beginning of period-April 2023 | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|--|---|--|--|---------------|
|  |   |  | -  |               |
| Rank: PRINCIPAL P4 Permanent                                 | 1   | -  | -  | 0,0           |
| Rank: TEACHER Permanent                                      | 24 509  | -  | -  | 0,0           |
| RECEPTIONIST (GENERAL) Permanent                             | 8   | 2  | 2  | 25,0          |
| REGISTERED NURSE (DISABILITY AND REHABILITATION) Permanent   | 19  | -  | -  | 0,0           |
| SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER Permanent | 1   | -  | -  | 0,0           |
| SECRETARIES & OTHER KEYBOARD OPERATING CLERKS Permanent      | 33  | -  | 4  | 12,1          |
| SECURITY GUARDS Permanent                                    | 88  | -  | 2  | 2,3           |
| SECURITY OFFICER Permanent                                   | 2 542   | 1  | 85   | 3,3           |
| SENIOR MANAGERS Permanent                                    | 10  | -  | -  | 0,0           |
| SOCIAL SCIENCES RELATED Permanent                            | 2   | -  | 1  | 50,0          |
| SOCIAL SERVICES MANAGER Permanent                            | 1   | -  | -  | 0,0           |
| SOCIAL WORK AND RELATED PROFESSIONALS Permanent              | 4   | -  | -  | 0,0           |
| SOCIAL WORKER Permanent                                      | 66  | -  | 1  | 1,5           |
| SPEECH THERAPY AND AUDIOLOGY Permanent                       | 1   | -  | -  | 0,0           |
| STAFF NURSE Permanent  | 3   | -  | 1  | 33,3          |
| STAFF NURSES AND PUPIL NURSES Permanent                      | 1   | -  | -  | 0,0           |
| STRATEGY/MONITORING & EVALUATION MANAGER Permanent           | 1   | -  | -  | 0,0           |
| SUPPLY CHAIN CLERK Permanent                                 | 58  | -  | 1  | 1,7           |
| SUPPLY CHAIN MANAGER Permanent                               | 3   | -  | -  | 0,0           |
| SUPPLY CHAIN PRACTITIONER Permanent                          | 8   | -  | -  | 0,0           |
| SWITCHBOARD OPERATOR Permanent                               | 7   | -  | -  | 0,0           |
| SYSTEMS ADMINISTRATOR Permanent                              | 1   | -  | -  | 0,0           |
| TANKER DRIVER Permanent                                      | 113   | 1  | 1  | 0,9           |
| TEACHERS AIDE Permanent                                      | 616   | -  | 14   | 2,3           |
| TECHNICIANS AND ASSOCIATED PROFESSIONALS Permanent           | 1   | -  | -  | 0,0           |

| Critical occupation                             | Number of employees at beginning of period-April 2023 | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|---|---|--|--|---------------|
| TRADE LABOURERS Permanent                       | 5   | -  | -  | 0,0           |
| TRAINING AND DEVELOPMENT PROFESSIONAL Permanent | 5   | -  | -  | 0,0           |
| URBAN AND REGIONAL PLANNER Permanent            | 2   | -  | -  | 0,0           |
| WED TECHNICIAN Permanent                        | 6   | -  | 1  | 16,7          |
| <b>TOTAL</b>                                    | <b>98 357</b>   | <b>5 500</b>                                   | <b>5 544</b>                                     | <b>5,6</b>    |

The table below identifies the major reasons why staff left the department.

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

| Termination Type  | Number       | % of Total Resignations |
|---|--------------|-------------------------|
| Death   | 384          | 6,9                     |
| Resignation   | 974          | 17,6                    |
| Expiry of contract  | 1 764        | 31,8                    |
| Discharged due to ill health                                  | 98           | 1,8                     |
| Dismissal-misconduct  | 42           | 0,8                     |
| Dismissal-inefficiency  | 1            | 0,0                     |
| Retirement  | 2 278        | 41,1                    |
| Other   | 3            | 0,1                     |
| <b>TOTAL</b>  | <b>5 544</b> | <b>100,0</b>            |
| Total number of employees who left as a % of total employment |              | 5.6%                    |

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

| Occupation                                   | Employees 1 April 2023 | 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 |
|--|------------------------|------------------------------------|---|---|---|
| ACCOUNTING TECHNICIAN                        | 36                     | -                                  | 0,0   | 29  | 80,6  |
| ADMINISTRATION CLERKS                        | 2 894                  | -                                  | 0,0   | 2 574   | 88,9  |
| ADMINISTRATION OFFICER                       | 8                      | -                                  | 0,0   | 1   | 12,5  |
| ADMINISTRATIVE AND GOVERNANCE POLICY MANAGER | 5                      | -                                  | 0,0   | 1   | 20  |
| ADMINISTRATIVE RELATED                       | 14                     | -                                  | 0,0   | 10  | 71,4  |
| AGRICULTURE RELATED                          | 1                      | -                                  | 0,0   | 2   | 200   |
| APPRAISERS-VALUERS AND RELATED PROFESSIONALS | 1                      | -                                  | 0,0   | -   | 0,0   |

| Occupation  | Employees 1 April 2023 | 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 |
|---|------------------------|------------------------------------|---|---|---|
| ARCHITECT   | 2                      | -                                  | 0,0   | 1   | 50,0  |
| ARCHIVISTS CURATORS AND RELATED PROFESSIONALS       | 1                      | -                                  | 0,0   | -   | 0,0   |
| ARTS/CULTURE MANAGER                                | 1                      | -                                  | 0,0   | -   | 0,0   |
| ASSISTANT NUTRITIONIST                              | 1                      | -                                  | 0,0   | 1   | 100,0   |
| AUXILIARY AND RELATED WORKERS                       | 89                     | -                                  | 0,0   | 57  | 64,0  |
| BOILER AND RELATED OPERATORS                        | 7                      | -                                  | 0,0   | -   | 0,0   |
| BUILDING AND OTHER PROPERTY CARETAKERS              | 77                     | -                                  | 0,0   | 12  | 15,6  |
| BUS AND HEAVY VEHICLE DRIVERS                       | 9                      | -                                  | 0,0   | 13  | 144,4   |
| BUS DRIVER  | -                      | -                                  | 0,0   | 1   | 0,0   |
| CALL OR CONTACT CENTRE CLERK                        | 6                      | -                                  | 0,0   | 1   | 16,7  |
| CARETAKER/ CLEANER                                  | 419                    | -                                  | 0,0   | 284   | 67,8  |
| CHIEF FINANCIAL OFFICER                             | 1                      | -                                  | 0,0   | -   | 0,0   |
| CHIEF INFORMATION OFFICER                           | -                      | -                                  | 0,0   | 1   | 0,0   |
| CIVIL ENGINEER                                      | 5                      | -                                  | 0,0   | 2   | 40,0  |
| CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.        | 124                    | -                                  | 0,0   | 158   | 127,4   |
| CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS) | 1                      | -                                  | 0,0   | 1   | 100,0   |
| COMPUTER NETWORK TECHNICIAN                         | 35                     | -                                  | 0,0   | 27  | 77,1  |
| CONSERVATION LABOURERS*                             | -                      | -                                  | 0,0   | 2   | 0,0   |
| CRIME INTELLIGENCE OFFICERS/MISDAADINTELLIGENSIE O  | 1                      | -                                  | 0,0   | -   | 0,0   |
| DATA ENTRY CLERK                                    | 53                     | -                                  | 0,0   | 43  | 81,1  |
| DATABASE DESIGNER AND ADMINISTRATOR                 | 7                      | -                                  | 0,0   | 5   | 71,4  |
| EDUCATIONISTS.                                      | 20                     | -                                  | 0,0   | -   | 0,0   |
| ELECTRICAL ENGINEER                                 | 1                      | -                                  | 0,0   | -   | 0,0   |
| ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED         | 17                     | -                                  | 0,0   | 9   | 52,9  |
| EMPLOYEE WELLNESS PRACTITIONER                      | 1                      | -                                  | 0,0   | 1   | 100,0   |

| Occupation  | Employees 1 April 2023 | 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 |
|---|------------------------|------------------------------------|---|---|---|
| ENGINEERING MANAGER                               | 2                      | -                                  | 0,0   | 2   | 100,0   |
| ENGINEERING SCIENCES RELATED                      | 2                      | -                                  | 0,0   | 1   | 50,0  |
| ENGINEERS AND RELATED PROFESSIONALS               | 38                     | -                                  | 0,0   | 29  | 76,3  |
| ENVIRONMENTAL ENGINEER                            | 1                      | -                                  | 0,0   | 1   | 100,0   |
| FARM AID  | 25                     | -                                  | 0,0   | 20  | 80,0  |
| FARM HANDS AND LABOURERS                          | 13                     | -                                  | 0,0   | 19  | 146,2   |
| FILING AND REGISTRY CLERK                         | 29                     | -                                  | 0,0   | 23  | 79,3  |
| FINANCE AND ECONOMICS RELATED                     | 23                     | -                                  | 0,0   | 13  | 56,5  |
| FINANCE CLERK                                     | 144                    | -                                  | 0,0   | 114   | 79,2  |
| FINANCE MANAGER                                   | 3                      | -                                  | 0,0   | -   | 0,0   |
| FINANCIAL AND RELATED PROFESSIONALS               | 12                     | -                                  | 0,0   | 3   | 25,0  |
| FINANCIAL CLERKS AND CREDIT CONTROLLERS           | 81                     | -                                  | 0,0   | 26  | 32,1  |
| FOOD SERVICES AIDERS AND WAITERS                  | 44                     | -                                  | 0,0   | 23  | 52,3  |
| FOOD TRADE ASSISTANT                              | 54                     | -                                  | 0,0   | 24  | 44,4  |
| GARDEN WORKER                                     | 161                    | -                                  | 0,0   | 129   | 80,1  |
| GENERAL ACCOUNTANT                                | 17                     | -                                  | 0,0   | 8   | 47,1  |
| GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS | 2                      | -                                  | 0,0   | -   | 0,0   |
| GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN         | 2                      | -                                  | 0,0   | 1   | 50,0  |
| HANDYPERSON                                       | 9                      | -                                  | 0,0   | 8   | 88,9  |
| HEAD OF PROVINCIAL DEPARTMENT                     | 1                      | -                                  | 0,0   | -   | 0,0   |
| HOUSEHOLD AND LAUNDRY WORKERS                     | 101                    | -                                  | 0,0   | 72  | 71,3  |
| HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED       | 1                      | -                                  | 0,0   | 11  | 1100,0  |
| HOUSEKEEPERS LAUNDRY AND RELATED WORKERS          | 91                     | -                                  | 0,0   | 9   | 9,9   |
| HUMAN RESOURCE CLERK                              | 213                    | -                                  | 0,0   | 139   | 65,3  |
| HUMAN RESOURCE MANAGER                            | 3                      | -                                  | 0,0   | -   | 0,0   |

| Occupation   | Employees 1 April 2023 | 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 |
|--|------------------------|------------------------------------|---|---|---|
| HUMAN RESOURCE PRACTITIONER                        | 21                     | -                                  | 0,0   | 21  | 100,0   |
| HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF | 13                     | -                                  | 0,0   | 5   | 38,5  |
| HUMAN RESOURCES CLERKS                             | 112                    | -                                  | 0,0   | 48  | 42,9  |
| HUMAN RESOURCES RELATED                            | 13                     | -                                  | 0,0   | 9   | 69,2  |
| ICT PROJECT MANAGER                                | 1                      | -                                  | 0,0   | -   | 0,0   |
| INDUSTRIAL/ LABOUR RELATIONS OFFICER               | 9                      | -                                  | 0,0   | 8   | 88,9  |
| INFORMATION TECHNOLOGY & SYSTEMS MANAGER           | 1                      | -                                  | 0,0   | -   | 0,0   |
| INFORMATION TECHNOLOGY RELATED                     | -                      | -                                  | 0,0   | 1   | 0,0   |
| INFRASTRUCTURE COORDINATOR                         | -                      | -                                  | 0,0   | 2   | 0,0   |
| LAUNDRY WORKER (GENERAL)                           | 13                     | -                                  | 0,0   | 13  | 100,0   |
| LEGAL CLERK  | 2                      | -                                  | 0,0   | 2   | 100,0   |
| LEGAL RELATED MANAGER                              | 1                      | -                                  | 0,0   | -   | 0,0   |
| LIBRARIAN  | 4                      | -                                  | 0,0   | -   | 0,0   |
| LIBRARIANS AND RELATED PROFESSIONALS               | 27                     | -                                  | 0,0   | -   | 0,0   |
| LIBRARY ASSISTANT                                  | 55                     | -                                  | 0,0   | 9   | 16,4  |
| LIBRARY MAIL AND RELATED CLERKS                    | 35                     | -                                  | 0,0   | 5   | 14,3  |
| LIBRARY MANAGER                                    | 1                      | -                                  | 0,0   | -   | 0,0   |
| LIGHT VEHICLE DRIVER                               | 18                     | -                                  | 0,0   | 10  | 55,6  |
| LIGHT VEHICLE DRIVERS                              | 34                     | -                                  | 0,0   | 7   | 20,6  |
| MANAGERS NOT ELSEWHERE CLASSIFIED                  | 39                     | -                                  | 0,0   | -   | 0,0   |
| MATERIAL-RECORDING AND TRANSPORT CLERKS            | 17                     | -                                  | 0,0   | 6   | 35,3  |
| MESSENGERS   | 13                     | -                                  | 0,0   | 10  | 76,9  |
| MESSENGERS PORTERS AND DELIVERERS                  | 21                     | -                                  | 0,0   | 5   | 23,8  |
| MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA  | 32                     | -                                  | 0,0   | 20  | 62,5  |
| MIDDLE MANAGER: ADMINISTRATIVE RELATED             | 16                     | -                                  | 0,0   | 12  | 75,0  |

| Occupation  | Employees 1 April 2023 | 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 |
|---|------------------------|------------------------------------|---|---|---|
| MIDDLE MANAGER: ENGINEERING SCIENCES RELATED        | 9                      | -                                  | 0,0   | 7   | 77,8  |
| MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED       | 15                     | -                                  | 0,0   | 13  | 86,7  |
| MIDDLE MANAGER: INTERNAL AUDIT RELATED              | 3                      | -                                  | 0,0   | 2   | 66,7  |
| MIDDLE MANAGER: COMMUNICATION & INFORMATION RELATED | 2                      | -                                  | 0,0   | 1   | 50,0  |
| MOTOR VEHICLE DRIVERS                               | 23                     | -                                  | 0,0   | 6   | 26,1  |
| OCCUPATIONAL THERAPIST                              | 1                      | -                                  | 0,0   | 1   | 100,0   |
| OFFICE CLEANER                                      | 2 147                  | -                                  | 0,0   | 1 862   | 86,7  |
| OFFICE MACHINE OPERATOR                             | 20                     | -                                  | 0,0   | 13  | 65,0  |
| ORGANISATIONAL DEVELOPMENT PRACTITIONER             | 3                      | -                                  | 0,0   | 1   | 33,3  |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS   | 556                    | -                                  | 0,0   | 154   | 27,7  |
| OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS    | 26                     | -                                  | 0,0   | 7   | 26,9  |
| OTHER CLERICAL SUPPORT WORKERS                      | 13                     | 1                                  | 7,7   | 48  | 369,2   |
| OTHER INFORMATION TECHNOLOGY PERSONNEL.             | 4                      | -                                  | 0,0   | 1   | 25,0  |
| OTHER MACHINE OPERATORS                             | 2                      | -                                  | 0,0   | 1   | 50,0  |
| OTHER MIDDLE MANAGER                                | 22                     | 1                                  | 4,5   | 14  | 63,6  |
| OTHER OCCUPATIONS                                   | 60 627                 | 325                                | 0,5   | 77 265  | 127,4   |
| OTHER PRINTING TRADE WORKERS                        | 1                      | -                                  | 0,0   | -   | 0,0   |
| PERSONAL ASSISTANT                                  | 42                     | -                                  | 0,0   | 34  | 81,0  |
| PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS       | 1                      | -                                  | 0,0   | -   | 0,0   |
| PRINTING AND RELATED MACHINE OPERATORS              | 2                      | -                                  | 0,0   | 1   | 50,0  |
| PROFESSIONAL NURSE                                  | 4                      | -                                  | 0,0   | -   | 0,0   |
| PROFESSIONALS NOT ELSEWHERE CLASSIFIED.             | 1                      | -                                  | 0,0   | -   | 0,0   |
| PUBLIC/MEDIA RELATIONS MANAGER                      | 1                      | -                                  | 0,0   | -   | 0,0   |
| QUANTITY SURVEYOR                                   | 2                      | -                                  | 0,0   | 2   | 100   |
| Rank: DEPARTMENTAL HEAD                             | 1 004                  | -                                  | 0,0   | -   | 0,0   |

| Occupation   | Employees 1 April 2023 | 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 |
|--|------------------------|------------------------------------|---|---|---|
| Rank: DEPUTY PRINCIPAL                                 | 43                     | -                                  | 0,0   | -   | 0,0   |
| Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED) | 7                      | -                                  | 0,0   | -   | 0,0   |
| Rank: EDUCATION SPECIALIST SENIOR (OFFICE BASED)       | 1                      | -                                  | 0,0   | -   | 0,0   |
| Rank: PRINCIPAL P1                                     | 11                     | -                                  | 0,0   | -   | 0,0   |
| Rank: PRINCIPAL P2                                     | 179                    | -                                  | 0,0   | -   | 0,0   |
| Rank: PRINCIPAL P3                                     | 63                     | -                                  | 0,0   | -   | 0,0   |
| Rank: PRINCIPAL P4                                     | 1                      | -                                  | 0,0   | -   | 0,0   |
| Rank: TEACHER  | 24 509                 | -                                  | 0,0   | -   | 0,0   |
| RECEPTIONIST (GENERAL)                                 | 8                      | -                                  | 0,0   | 6   | 75,0  |
| REGISTERED NURSE (DISABILITY AND REHABILITATION)       | 19                     | -                                  | 0,0   | 15  | 78,9  |
| RISK MANAGEMENT AND SECURITY SERVICES                  | -                      | -                                  | 0,0   | 1   | 0,0   |
| SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER     | 1                      | -                                  | 0,0   | -   | 0,0   |
| SCRIBE   | -                      | -                                  | 0,0   | 1   | 0,0   |
| SECRETARIES & OTHER KEYBOARD OPERATING CLERKS          | 33                     | -                                  | 0,0   | 23  | 69,7  |
| SECURITY GUARDS  | 88                     | -                                  | 0,0   | 32  | 36,4  |
| SECURITY OFFICER                                       | 2 542                  | -                                  | 0,0   | 2 446   | 96,2  |
| SECURITY OFFICERS                                      | -                      | -                                  | 0,0   | 3   | 0,0   |
| SENIOR MANAGERS  | 10                     | -                                  | 0,0   | -   | 0,0   |
| SOCIAL SCIENCES RELATED                                | 2                      | -                                  | 0,0   | 1   | 50,0  |
| SOCIAL SERVICES MANAGER                                | 1                      | -                                  | 0,0   | -   | 0,0   |
| SOCIAL WORK AND RELATED PROFESSIONALS                  | 4                      | -                                  | 0,0   | -   | 0,0   |
| SOCIAL WORKER  | 66                     | -                                  | 0,0   | 21  | 31,8  |
| SPEECH THERAPY AND AUDIOLOGY                           | 1                      | -                                  | 0,0   | -   | 0,0   |
| STAFF NURSE  | 3                      | -                                  | 0,0   | -   | 0,0   |
| STAFF NURSES AND PUPIL NURSES                          | 1                      | -                                  | 0,0   | -   | 0,0   |

| Occupation   | Employees 1 April 2023 | 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 |
|--|------------------------|------------------------------------|---|---|---|
| STRATEGY/MONITORING & EVALUATION MANAGER           | 1                      | -                                  | 0,0   | -   | 0,0   |
| SUPPLY CHAIN CLERK                                 | 58                     | -                                  | 0,0   | 41  | 70,7  |
| SUPPLY CHAIN MANAGER                               | 3                      | -                                  | 0,0   | -   | 0,0   |
| SUPPLY CHAIN PRACTITIONER                          | 8                      | -                                  | 0,0   | 8   | 100   |
| SWITCHBOARD OPERATOR                               | 7                      | -                                  | 0,0   | 2   | 28,6  |
| SYSTEMS ADMINISTRATOR                              | 1                      | -                                  | 0,0   | 1   | 100   |
| TANKER DRIVER                                      | 113                    | -                                  | 0,0   | 57  | 50,4  |
| TEACHERS AIDE                                      | 616                    | -                                  | 0,0   | 469   | 76,1  |
| TECHNIC& ASSOCIATE TECHN.OCCUPATIONS NT CLASSIFIED | -                      | -                                  | 0,0   | 1   | 0,0   |
| TECHNICIANS AND ASSOCIATED PROFESSIONALS           | 1                      | -                                  | 0,0   | -   | 0,0   |
| TRADE LABOURERS                                    | 5                      | -                                  | 0,0   | 1   | 20,0  |
| TRAINING AND DEVELOPMENT PROFESSIONAL              | 5                      | -                                  | 0,0   | 5   | 100   |
| URBAN AND REGIONAL PLANNER                         | 2                      | -                                  | 0,0   | 2   | 100   |
| WED TECHNICIAN                                     | 6                      | -                                  | 0,0   | 1   | 16,7  |
| <b>TOTAL</b>                                       | <b>98 357</b>          | <b>327</b>                         | <b>0,3</b>  | <b>86 674</b>                                       | <b>88,1</b>   |

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

| Salary Band                              | Employees 1 April 2023 | 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 |
|--|------------------------|------------------------------------|---|---|---|
| Lower Skilled (Levels 1-2)               | 2 625                  | -                                  | 0,0   | 2 284   | 87,0  |
| Skilled (Levels 3-5)                     | 7 791                  | -                                  | 0,0   | 6 808   | 87,4  |
| Highly Skilled Production (Levels 6-8)   | 70 474                 | 146                                | 0,2   | 60 869  | 86,4  |
| Highly Skilled Supervision (Levels 9-12) | 17 256                 | 180                                | 1,0   | 16 666  | 96,6  |
| Senior Management (Levels 13 - 16)       | 58                     | -                                  | 0,0   | -   | 0,0   |
| Other                                    | 151                    | 1                                  | 0,7   | 47  | 31,1  |
| Contract (Levels 13 - 16)                | 2                      | -                                  | 0,0   | -   | 0,0   |
| <b>TOTAL</b>                             | <b>98 357</b>          | <b>327</b>                         | <b>0,3</b>  | <b>86 674</b>                                       | <b>88,1</b>   |

### 3.6 Employment Equity

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

| Occupational category                      | Male          |            |              |            | Female        |            |              |              | Total         |
|--|---------------|------------|--------------|------------|---------------|------------|--------------|--------------|---------------|
|  | African       | Coloured   | Indian       | White      | African       | Coloured   | Indian       | White        |               |
| Legislators, senior officials and managers | 31            | -          | 3            | -          | 21            | -          | 1            | -            | 56            |
| Professionals                              | 22 733        | 140        | 1 477        | 331        | 54 589        | 493        | 5 285        | 1 516        | 86 564        |
| Technicians and associate professionals    | 67            | -          | 10           | 1          | 86            | 1          | 18           | 1            | 184           |
| Clerks                                     | 1 182         | 3          | 106          | 5          | 3 270         | 34         | 248          | 93           | 4 941         |
| Service and sales workers                  | 48            | -          | 3            | -          | 16            | -          | 4            | 1            | 72            |
| Skilled agriculture and fishery workers    | -             | -          | -            | -          | -             | -          | -            | -            | -             |
| Craft and related trades workers           | 1             | -          | -            | -          | -             | -          | -            | -            | 1             |
| Plant and machine operators and assemblers | 134           | 3          | 38           | 1          | 1             | -          | -            | -            | 177           |
| Elementary occupations                     | 3 657         | 15         | 60           | 10         | 2 501         | 20         | 68           | 24           | 6 355         |
| Unknown                                    | 3             | -          | -            | -          | 4             | -          | -            | 1            | 8             |
| <b>TOTAL</b>                               | <b>27 856</b> | <b>161</b> | <b>1 697</b> | <b>348</b> | <b>60 488</b> | <b>548</b> | <b>5 624</b> | <b>1 636</b> | <b>98 358</b> |
| Employees with disabilities                | 8             | 1          | 4            | -          | 25            | 1          | 4            | 1            | 44            |

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

| Occupational band   | Male          |            |              |            | Female        |            |              |              | Total         |
|---|---------------|------------|--------------|------------|---------------|------------|--------------|--------------|---------------|
|   | African       | Coloured   | Indian       | White      | African       | Coloured   | Indian       | White        |               |
| Top Management  | 3             | -          | -            | -          | 1             | -          | -            | -            | 4             |
| Senior Management   | 27            | -          | 2            | -          | 20            | -          | 1            | -            | 50            |
| Professionally qualified and experienced specialists and mid-management                       | 6 172         | 77         | 696          | 145        | 8 448         | 128        | 1 242        | 349          | 17 256        |
| Skilled technical and academically qualified workers, junior management, supervisors, foremen | 16 876        | 66         | 851          | 191        | 46 806        | 371        | 4 159        | 1 187        | 70 507        |
| Semi-skilled and discretionary decision making  | 3 685         | 13         | 118          | 7          | 3 351         | 41         | 204          | 95           | 7 514         |
| Unskilled and defined decision making   | 942           | 5          | 27           | 5          | 1 475         | 6          | 16           | 2            | 2 478         |
| Not Available   | 150           | -          | 2            | -          | 387           | 2          | 2            | 3            | 546           |
| Contract (Top Management)   | 1             | -          | 1            | -          | -             | -          | -            | -            | 2             |
| <b>TOTAL</b>  | <b>27 856</b> | <b>161</b> | <b>1 697</b> | <b>348</b> | <b>60 488</b> | <b>548</b> | <b>5 624</b> | <b>1 636</b> | <b>98 358</b> |

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

| Occupational band   | Male         |          |           |           | Female       |           |            |           | Total        |
|---|--------------|----------|-----------|-----------|--------------|-----------|------------|-----------|--------------|
|   | African      | Coloured | Indian    | White     | African      | Coloured  | Indian     | White     |              |
| Professionally qualified and experienced specialists and mid-management                       | 11           | -        | -         | -         | 12           | 1         | -          | -         | 24           |
| Skilled technical and academically qualified workers, junior management, supervisors, foremen | 1 523        | 5        | 54        | 13        | 3 166        | 20        | 142        | 45        | 4 968        |
| Semi-skilled and discretionary decision making  | 31           | -        | 1         | -         | 34           | 1         | 2          | -         | 69           |
| Unskilled and defined decision making   | -            | -        | -         | -         | 1            | -         | -          | -         | 1            |
| Not Available   | 99           | -        | 1         | -         | 335          | -         | -          | -         | 435          |
| Contract (Top Management)   | -            | -        | 1         | -         | -            | -         | -          | -         | 1            |
| Contract (Senior Management)  | 2            | -        | -         | -         | -            | -         | -          | -         | 2            |
| <b>TOTAL</b>  | <b>1 666</b> | <b>5</b> | <b>57</b> | <b>13</b> | <b>3 548</b> | <b>22</b> | <b>144</b> | <b>45</b> | <b>5 500</b> |
| Employees with disabilities   |              |          |           |           |              |           |            |           |              |

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

| Occupational band   | Male          |            |              |            | Female        |            |              |              | Total         |
|---|---------------|------------|--------------|------------|---------------|------------|--------------|--------------|---------------|
|   | African       | Coloured   | Indian       | White      | African       | Coloured   | Indian       | White        |               |
| Professionally qualified and experienced specialists and mid-management                       | 5 849         | 70         | 706          | 132        | 8 377         | 122        | 1 230        | 360          | 16 846        |
| Skilled technical and academically qualified workers, junior management, supervisors, foremen | 14 023        | 53         | 647          | 158        | 41 222        | 313        | 3 592        | 1 007        | 61 015        |
| Semi-skilled and discretionary decision making  | 3 395         | 8          | 85           | 4          | 3 023         | 35         | 171          | 87           | 6 808         |
| Unskilled and defined decision making   | 852           | 5          | 25           | 4          | 1 374         | 6          | 16           | 2            | 2 284         |
| Not Available   | 13            | -          | -            | -          | 35            | -          | -            | -            | 48            |
| <b>TOTAL</b>  | <b>24 132</b> | <b>136</b> | <b>1 463</b> | <b>298</b> | <b>54 031</b> | <b>476</b> | <b>5 009</b> | <b>1 456</b> | <b>87 001</b> |
| Employees with disabilities   |               |            |              |            |               |            |              |              |               |

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

| Occupational band   | Male         |           |            |           | Female       |           |            |            | Total        |
|---|--------------|-----------|------------|-----------|--------------|-----------|------------|------------|--------------|
|   | African      | Coloured  | Indian     | White     | African      | Coloured  | Indian     | White      |              |
| Top Management  | -            | -         | 1          | -         | 1            | -         | -          | -          | 2            |
| Senior Management   | 3            | -         | -          | -         | 1            | -         | -          | -          | 4            |
| Professionally qualified and experienced specialists and mid-management                       | 386          | 9         | 142        | 14        | 727          | 15        | 173        | 50         | 1 516        |
| Skilled technical and academically qualified workers, junior management, supervisors, foremen | 827          | 2         | 64         | 12        | 2 287        | 28        | 216        | 87         | 3 523        |
| Semi-skilled and discretionary decision making  | 157          | -         | 8          | 1         | 109          | 2         | 12         | 6          | 295          |
| Unskilled and defined decision making   | 42           | -         | 1          | 1         | 75           | 3         | 2          | -          | 124          |
| Not Available   | 15           | -         | -          | -         | 63           | -         | -          | -          | 78           |
| Contract (Senior Management)  | 2            | -         | -          | -         | -            | -         | -          | -          | 2            |
| <b>TOTAL</b>  | <b>1 432</b> | <b>11</b> | <b>216</b> | <b>28</b> | <b>3 263</b> | <b>48</b> | <b>403</b> | <b>143</b> | <b>5 544</b> |
| Employees with Disabilities   |              |           |            |           |              |           |            |            |              |

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

| Disciplinary action       | Male       |          |          |          | Female    |          |          |          | Total      |
|---------------------------|------------|----------|----------|----------|-----------|----------|----------|----------|------------|
|                           | African    | Coloured | Indian   | White    | African   | Coloured | Indian   | White    |            |
| DEMOTION                  | 2          | -        | -        | -        | -         | -        | -        | -        | 2          |
| DISMISSAL                 | 4          | -        | -        | -        | 2         | -        | 1        | -        | 7          |
| FINAL WRITTEN WARNING     | 12         | -        | 1        | -        | 13        | -        | -        | -        | 26         |
| FINE                      | 5          | -        | 1        | 1        | 7         | -        | -        | -        | 14         |
| NO OUTCOME                | 73         | -        | 3        | -        | 63        | -        | -        | -        | 139        |
| SUSPENDED WITHOUT PAYMENT | 20         | -        | 1        | -        | 8         | -        | 1        | -        | 30         |
| WRITTEN WARNING           | -          | -        | -        | -        | 3         | -        | -        | -        | 3          |
| <b>TOTAL</b>              | <b>116</b> | <b>-</b> | <b>6</b> | <b>1</b> | <b>96</b> | <b>-</b> | <b>2</b> | <b>7</b> | <b>221</b> |

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

| Occupational category                      | Male       |          |          |          | Female     |          |           |          | Total      |
|--|------------|----------|----------|----------|------------|----------|-----------|----------|------------|
|  | African    | Coloured | Indian   | White    | African    | Coloured | Indian    | White    |            |
| Legislators, senior officials and managers | 4          | 0        | 0        | 0        | 4          | 0        | 0         | 0        | 8          |
| Professionals                              | 126        | 1        | 4        | 1        | 530        | 6        | 13        | 2        | 683        |
| Technicians and associate professionals    | 0          | 0        | 0        | 0        | 0          | 0        | 0         | 0        | 0          |
| Clerks                                     | 14         | 1        | 0        |          | 31         | 0        | 6         |          | 52         |
| Service and sales workers                  | 0          | 0        | 0        | 0        | 0          | 0        | 0         | 0        | 0          |
| Skilled agriculture and fishery workers    | 0          | 0        | 0        | 0        | 0          | 0        | 0         | 0        | 0          |
| Craft and related trades workers           | 0          | 0        | 0        | 0        | 0          | 0        | 0         | 0        | 0          |
| Plant and machine operators and assemblers | 0          | 0        | 0        | 0        | 0          | 0        | 0         | 0        | 0          |
| Elementary occupations                     | 0          | 0        | 0        | 0        | 0          | 0        | 0         | 0        | 0          |
| <b>TOTAL</b>                               | <b>144</b> | <b>2</b> | <b>4</b> | <b>1</b> | <b>565</b> | <b>6</b> | <b>19</b> | <b>2</b> | <b>743</b> |
| Employees with disabilities                | 0          | 0        | 0        | 0        | 0          | 0        | 0         | 0        | 0          |

### 3.7 Signing of Performance Agreements by SMS Members

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

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

| SMS Level                            | Total number of funded SMS posts | Total number of SMS members | Total number of signed performance agreements | Signed performance agreements as % of total number of SMS members |
|--------------------------------------|----------------------------------|-----------------------------|---|---|
| Director-General/ Head of Department |                                  |                             |   |   |
| Salary Level 16                      | 1                                | 1                           | 1   | 100%  |
| Salary Level 15                      | 4                                | 4                           | 4   | 100%  |
| Salary Level 14                      | 14                               | 12                          | 11  | 92%   |
| Salary Level 13                      | 54                               | 45                          | 44  | 98%   |
| <b>TOTAL</b>                         | <b>73</b>                        | <b>62</b>                   | <b>60</b>                                     | <b>97%</b>  |

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

| Reasons |
|---------|
| -       |

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

| Reasons |
|---------|
| -       |

### 3.8 Performance Rewards

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

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

| Race and Gender | Beneficiary Profile     |                     |                         | Cost         |                           |
|-----------------|-------------------------|---------------------|-------------------------|--------------|---------------------------|
|                 | Number of beneficiaries | Number of employees | % of total within group | Cost (R'000) | Average cost per employee |
| African         |                         |                     |                         |              |                           |
| Male            | -                       | 27 848              | -                       | -            | -                         |
| Female          | -                       | 60 463              | -                       | -            | -                         |
| Asian           |                         |                     |                         |              |                           |
| Male            | -                       | 1 693               | -                       | -            | -                         |
| Female          | -                       | 5 620               | -                       | -            | -                         |
| Coloured        |                         |                     |                         |              |                           |
| Male            | -                       | 160                 | -                       | -            | -                         |
| Female          | -                       | 547                 | -                       | -            | -                         |
| White           |                         |                     |                         |              |                           |
| Male            | -                       | 348                 | -                       | -            | -                         |
| Female          | -                       | 1 635               | -                       | -            | -                         |
| <b>TOTAL</b>    | -                       | <b>98 358</b>       | -                       | -            | -                         |

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

| Salary band                              | Beneficiary Profile     |                     |                                | Cost               |                           | Total cost as a % of the total personnel expenditure |
|--|-------------------------|---------------------|--------------------------------|--------------------|---------------------------|--|
|  | Number of beneficiaries | Number of employees | % of total within salary bands | Total Cost (R'000) | Average cost per employee |  |
| Lower Skilled (Levels 1-2)               | -                       | 2 478               | -                              | -                  | -                         | -  |
| Skilled (Levels 3-5)                     | -                       | 7 514               | -                              | -                  | -                         | -  |
| Highly Skilled Production (Levels 6-8)   | -                       | 70 511              | -                              | -                  | -                         | -  |
| Highly Skilled Supervision (Levels 9-12) | -                       | 17 253              | -                              | -                  | -                         | -  |
| Other                                    | -                       | 546                 | -                              | -                  | -                         | -  |
| <b>TOTAL</b>                             |                         | <b>98 302</b>       | -                              |                    | -                         | -  |

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

| Critical occupation                                 | Beneficiary Profile     |                     |                              | Cost               |                           |
|---|-------------------------|---------------------|------------------------------|--------------------|---------------------------|
|   | Number of beneficiaries | Number of employees | % of total within occupation | Total Cost (R'000) | Average cost per employee |
| ACCOUNTING TECHNICIAN                               | -                       | 36                  | 0,0                          | -                  | 0,0                       |
| ADMINISTRATION CLERKS                               | -                       | 2 790               | 0,0                          | -                  | 0,0                       |
| ADMINISTRATION OFFICER                              | -                       | 6                   | 0,0                          | -                  | 0,0                       |
| ADMINISTRATIVE AND GOVERNANCE POLICY MANAGER        | -                       | 4                   | 0,0                          | -                  | 0,0                       |
| ADMINISTRATIVE RELATED                              | -                       | 13                  | 0,0                          | -                  | 0,0                       |
| AGRICULTURE RELATED                                 | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| APPRAISERS-VALUERS AND RELATED PROFESSIONALS        | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| ARCHITECT   | -                       | 3                   | 0,0                          | -                  | 0,0                       |
| ARCHIVISTS CURATORS AND RELATED PROFESSIONALS       | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| ARTS/CULTURE MANAGER                                | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| ASSISTANT NUTRITIONIST                              | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| AUXILIARY AND RELATED WORKERS                       | -                       | 83                  | 0,0                          | -                  | 0,0                       |
| BOILER AND RELATED OPERATORS                        | -                       | 7                   | 0,0                          | -                  | 0,0                       |
| BUILDING AND OTHER PROPERTY CARETAKERS              | -                       | 75                  | 0,0                          | -                  | 0,0                       |
| BUS AND HEAVY VEHICLE DRIVERS                       | -                       | 9                   | 0,0                          | -                  | 0,0                       |
| CALL OR CONTACT CENTRE CLERK                        | -                       | 5                   | 0,0                          | -                  | 0,0                       |
| CARETAKER/ CLEANER                                  | -                       | 403                 | 0,0                          | -                  | 0,0                       |
| CHIEF FINANCIAL OFFICER                             | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| CIVIL ENGINEER                                      | -                       | 5                   | 0,0                          | -                  | 0,0                       |
| CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.        | -                       | 113                 | 0,0                          | -                  | 0,0                       |
| CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS) | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| COMPUTER NETWORK TECHNICIAN                         | -                       | 35                  | 0,0                          | -                  | 0,0                       |
| CRIME INTELLIGENCE OFFICERS/MISDAADINTELLIGENSIE O  | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| DATA ENTRY CLERK                                    | -                       | 55                  | 0,0                          | -                  | 0,0                       |

| Critical occupation                               | Beneficiary Profile     |                     |                              | Cost               |                           |
|---|-------------------------|---------------------|------------------------------|--------------------|---------------------------|
|   | Number of beneficiaries | Number of employees | % of total within occupation | Total Cost (R'000) | Average cost per employee |
| DATABASE DESIGNER AND ADMINISTRATOR               | -                       | 6                   | 0,0                          | -                  | 0,0                       |
| EDUCATIONISTS.                                    | -                       | 19                  | 0,0                          | -                  | 0,0                       |
| ELECTRICAL ENGINEER                               | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED       | -                       | 16                  | 0,0                          | -                  | 0,0                       |
| EMPLOYEE WELLNESS PRACTITIONER                    | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| ENGINEERING MANAGER                               | -                       | 2                   | 0,0                          | -                  | 0,0                       |
| ENGINEERING SCIENCES RELATED                      | -                       | 2                   | 0,0                          | -                  | 0,0                       |
| ENGINEERS AND RELATED PROFESSIONALS               | -                       | 39                  | 0,0                          | -                  | 0,0                       |
| FARM AID  | -                       | 24                  | 0,0                          | -                  | 0,0                       |
| FARM HANDS AND LABOURERS                          | -                       | 13                  | 0,0                          | -                  | 0,0                       |
| FILING AND REGISTRY CLERK                         | -                       | 29                  | 0,0                          | -                  | 0,0                       |
| FINANCE AND ECONOMICS RELATED                     | -                       | 24                  | 0,0                          | -                  | 0,0                       |
| FINANCE CLERK                                     | -                       | 139                 | 0,0                          | -                  | 0,0                       |
| FINANCE MANAGER                                   | -                       | 3                   | 0,0                          | -                  | 0,0                       |
| FINANCIAL ACCOUNTANT                              | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| FINANCIAL AND RELATED PROFESSIONALS               | -                       | 11                  | 0,0                          | -                  | 0,0                       |
| FINANCIAL CLERKS AND CREDIT CONTROLLERS           | -                       | 73                  | 0,0                          | -                  | 0,0                       |
| FOOD SERVICES AIDERS AND WAITERS                  | -                       | 43                  | 0,0                          | -                  | 0,0                       |
| FOOD TRADE ASSISTANT                              | -                       | 52                  | 0,0                          | -                  | 0,0                       |
| GARDEN WORKER                                     | -                       | 157                 | 0,0                          | -                  | 0,0                       |
| GENERAL ACCOUNTANT                                | -                       | 17                  | 0,0                          | -                  | 0,0                       |
| GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS | -                       | 2                   | 0,0                          | -                  | 0,0                       |
| GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN         | -                       | 2                   | 0,0                          | -                  | 0,0                       |
| HANDYPERSON                                       | -                       | 9                   | 0,0                          | -                  | 0,0                       |
| HEAD OF PROVINCIAL DEPARTMENT                     | -                       | 1                   | 0,0                          | -                  | 0,0                       |

| Critical occupation                                | Beneficiary Profile     |                     |                              | Cost               |                           |
|--|-------------------------|---------------------|------------------------------|--------------------|---------------------------|
|  | Number of beneficiaries | Number of employees | % of total within occupation | Total Cost (R'000) | Average cost per employee |
| HOUSEHOLD AND LAUNDRY WORKERS                      | -                       | 98                  | 0,0                          | -                  | 0,0                       |
| HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED        | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| HOUSEKEEPERS LAUNDRY AND RELATED WORKERS           | -                       | 82                  | 0,0                          | -                  | 0,0                       |
| HUMAN RESOURCE CLERK                               | -                       | 204                 | 0,0                          | -                  | 0,0                       |
| HUMAN RESOURCE MANAGER                             | -                       | 3                   | 0,0                          | -                  | 0,0                       |
| HUMAN RESOURCE PRACTITIONER                        | -                       | 20                  | 0,0                          | -                  | 0,0                       |
| HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF | -                       | 11                  | 0,0                          | -                  | 0,0                       |
| HUMAN RESOURCES CLERKS                             | -                       | 110                 | 0,0                          | -                  | 0,0                       |
| HUMAN RESOURCES RELATED                            | -                       | 12                  | 0,0                          | -                  | 0,0                       |
| ICT PROJECT MANAGER                                | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| INDUSTRIAL/ LABOUR RELATIONS OFFICER               | -                       | 9                   | 0,0                          | -                  | 0,0                       |
| INFORMATION TECHNOLOGY & SYSTEMS MANAGER           | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| LAUNDRY WORKER (GENERAL)                           | -                       | 14                  | 0,0                          | -                  | 0,0                       |
| LEGAL CLERK  | -                       | 2                   | 0,0                          | -                  | 0,0                       |
| LEGAL RELATED MANAGER                              | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| LIBRARIAN  | -                       | 4                   | 0,0                          | -                  | 0,0                       |
| LIBRARIANS AND RELATED PROFESSIONALS               | -                       | 27                  | 0,0                          | -                  | 0,0                       |
| LIBRARY ASSISTANT                                  | -                       | 51                  | 0,0                          | -                  | 0,0                       |
| LIBRARY MAIL AND RELATED CLERKS                    | -                       | 30                  | 0,0                          | -                  | 0,0                       |
| LIBRARY MANAGER                                    | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| LIGHT VEHICLE DRIVER                               | -                       | 19                  | 0,0                          | -                  | 0,0                       |
| LIGHT VEHICLE DRIVERS                              | -                       | 30                  | 0,0                          | -                  | 0,0                       |
| MANAGERS NOT ELSEWHERE CLASSIFIED                  | -                       | 34                  | 0,0                          | -                  | 0,0                       |
| MATERIAL-RECORDING AND TRANSPORT CLERKS            | -                       | 16                  | 0,0                          | -                  | 0,0                       |
| MESSENGERS   | -                       | 12                  | 0,0                          | -                  | 0,0                       |

| Critical occupation                                | Beneficiary Profile     |                     |                              | Cost               |                           |
|--|-------------------------|---------------------|------------------------------|--------------------|---------------------------|
|  | Number of beneficiaries | Number of employees | % of total within occupation | Total Cost (R'000) | Average cost per employee |
| MESSENGERS PORTERS AND DELIVERERS                  | -                       | 17                  | 0,0                          | -                  | 0,0                       |
| MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA  | -                       | 29                  | 0,0                          | -                  | 0,0                       |
| MIDDLE MANAGER: ADMINISTRATIVE RELATED             | -                       | 14                  | 0,0                          | -                  | 0,0                       |
| MIDDLE MANAGER: ENGINEERING SCIENCES RELATED       | -                       | 8                   | 0,0                          | -                  | 0,0                       |
| MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED      | -                       | 14                  | 0,0                          | -                  | 0,0                       |
| MIDDLE MANAGER: INTERNAL AUDIT RELATED             | -                       | 2                   | 0,0                          | -                  | 0,0                       |
| MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| MOTOR VEHICLE DRIVERS                              | -                       | 23                  | 0,0                          | -                  | 0,0                       |
| Not Available                                      | -                       | 8                   | 0,0                          | -                  | 0,0                       |
| OCCUPATIONAL THERAPIST                             | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| OFFICE CLEANER                                     | -                       | 2 008               | 0,0                          | -                  | 0,0                       |
| OFFICE MACHINE OPERATOR                            | -                       | 18                  | 0,0                          | -                  | 0,0                       |
| ORGANISATIONAL DEVELOPMENT PRACTITIONER            | -                       | 3                   | 0,0                          | -                  | 0,0                       |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS  | -                       | 393                 | 0,0                          | -                  | 0,0                       |
| OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS   | -                       | 23                  | 0,0                          | -                  | 0,0                       |
| OTHER CLERICAL SUPPORT WORKERS                     | -                       | 923                 | 0,0                          | -                  | 0,0                       |
| OTHER INFORMATION TECHNOLOGY PERSONNEL             | -                       | 4                   | 0,0                          | -                  | 0,0                       |
| OTHER MACHINE OPERATORS                            | -                       | 2                   | 0,0                          | -                  | 0,0                       |
| OTHER MIDDLE MANAGER                               | -                       | 21                  | 0,0                          | -                  | 0,0                       |
| OTHER OCCUPATIONS                                  | -                       | 61 340              | 0,0                          | -                  | 0,0                       |
| OTHER PRINTING TRADE WORKERS                       | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| PERSONAL ASSISTANT                                 | -                       | 37                  | 0,0                          | -                  | 0,0                       |
| PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS      | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| PRINTING AND RELATED MACHINE OPERATORS             | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| PROFESSIONAL NURSE                                 | -                       | 4                   | 0,0                          | -                  | 0,0                       |

| Critical occupation                                    | Beneficiary Profile     |                     |                              | Cost               |                           |
|--|-------------------------|---------------------|------------------------------|--------------------|---------------------------|
|  | Number of beneficiaries | Number of employees | % of total within occupation | Total Cost (R'000) | Average cost per employee |
| PROFESSIONALS NOT ELSEWHERE CLASSIFIED.                | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| PROGRAMME OR PROJECT MANAGER                           | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| PUBLIC/MEDIA RELATIONS MANAGER                         | -                       | 2                   | 0,0                          | -                  | 0,0                       |
| QUANTITY SURVEYOR                                      | -                       | 3                   | 0,0                          | -                  | 0,0                       |
| Rank: DEPARTMENTAL HEAD                                | -                       | 957                 | 0,0                          | -                  | 0,0                       |
| Rank: DEPUTY PRINCIPAL                                 | -                       | 37                  | 0,0                          | -                  | 0,0                       |
| Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED) | -                       | 6                   | 0,0                          | -                  | 0,0                       |
| Rank: PRINCIPAL P1                                     | -                       | 12                  | 0,0                          | -                  | 0,0                       |
| Rank: PRINCIPAL P2                                     | -                       | 166                 | 0,0                          | -                  | 0,0                       |
| Rank: PRINCIPAL P3                                     | -                       | 57                  | 0,0                          | -                  | 0,0                       |
| Rank: TEACHER  | -                       | 23 596              | 0,0                          | -                  | 0,0                       |
| RECEPTIONIST (GENERAL)                                 | -                       | 8                   | 0,0                          | -                  | 0,0                       |
| REGISTERED NURSE (DISABILITY AND REHABILITATION)       | -                       | 19                  | 0,0                          | -                  | 0,0                       |
| SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER     | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| SECRETARIES & OTHER KEYBOARD OPERATING CLERKS          | -                       | 28                  | 0,0                          | -                  | 0,0                       |
| SECURITY GUARDS  | -                       | 85                  | 0,0                          | -                  | 0,0                       |
| SECURITY OFFICER                                       | -                       | 2 458               | 0,0                          | -                  | 0,0                       |
| SENIOR MANAGERS  | -                       | 9                   | 0,0                          | -                  | 0,0                       |
| SOCIAL SCIENCES RELATED                                | -                       | 2                   | 0,0                          | -                  | 0,0                       |
| SOCIAL SERVICES MANAGER                                | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| SOCIAL WORK AND RELATED PROFESSIONALS                  | -                       | 4                   | 0,0                          | -                  | 0,0                       |
| SOCIAL WORKER  | -                       | 64                  | 0,0                          | -                  | 0,0                       |
| SPEECH THERAPY AND AUDIOLOGY                           | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| STAFF NURSE  | -                       | 2                   | 0,0                          | -                  | 0,0                       |
| STAFF NURSES AND PUPIL NURSES                          | -                       | 1                   | 0,0                          | -                  | 0,0                       |

| Critical occupation                      | Beneficiary Profile     |                     |                              | Cost               |                           |
|--|-------------------------|---------------------|------------------------------|--------------------|---------------------------|
|  | Number of beneficiaries | Number of employees | % of total within occupation | Total Cost (R'000) | Average cost per employee |
| STRATEGY/MONITORING & EVALUATION MANAGER | -                       | 2                   | 0,0                          | -                  | 0,0                       |
| SUPPLY CHAIN CLERK                       | -                       | 58                  | 0,0                          | -                  | 0,0                       |
| SUPPLY CHAIN MANAGER                     | -                       | 3                   | 0,0                          | -                  | 0,0                       |
| SUPPLY CHAIN PRACTITIONER                | -                       | 8                   | 0,0                          | -                  | 0,0                       |
| SWITCHBOARD OPERATOR                     | -                       | 10                  | 0,0                          | -                  | 0,0                       |
| SYSTEMS ADMINISTRATOR                    | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| TANKER DRIVER                            | -                       | 112                 | 0,0                          | -                  | 0,0                       |
| TEACHERS AIDE                            | -                       | 600                 | 0,0                          | -                  | 0,0                       |
| TECHNICIANS AND ASSOCIATED PROFESSIONALS | -                       | 1                   | 0,0                          | -                  | 0,0                       |
| <b>TOTAL</b>                             | -                       | <b>98 358</b>       | <b>0,0</b>                   | -                  | <b>0,0</b>                |

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

| Salary band  | Beneficiary Profile     |                     |                                | Cost               |                           | Total cost as a % of the total personnel expenditure |
|--------------|-------------------------|---------------------|--------------------------------|--------------------|---------------------------|--|
|              | Number of beneficiaries | Number of employees | % of total within salary bands | Total Cost (R'000) | Average cost per employee |  |
| Band A       | -                       | 38                  | -                              | -                  | -                         | -  |
| Band B       | -                       | 12                  | -                              | -                  | -                         | -  |
| Band C       | -                       | 3                   | -                              | -                  | -                         | -  |
| Band D       | -                       | 1                   | -                              | -                  | -                         | -  |
| <b>TOTAL</b> | -                       | <b>54</b>           | -                              | -                  | -                         | -  |

### 3.9 Foreign Workers

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

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

| Salary band                              | 01 April 2023 |            | 31 March 2024 |            | Change    |            |
|--|---------------|------------|---------------|------------|-----------|------------|
|  | Number        | % of total | Number        | % of total | Number    | % Change   |
| Lower skilled (Levels 1-2)               | -             | 0          | -             | 0          | -         | 0          |
| Skilled (Levels 3-5)                     | 2             | 6,1        | -             | 0          | -2        | 8,3        |
| Highly skilled production (Levels 6-8)   | 30            | 90,9       | 8             | 88,9       | -22       | 91,7       |
| Highly skilled supervision (Levels 9-12) | 1             | 3          | 1             | 11,1       | -         | 0          |
| Other                                    | -             | 0          | -             | 0          | -         | 0          |
| <b>TOTAL</b>                             | <b>33</b>     | <b>100</b> | <b>9</b>      | <b>100</b> | <b>24</b> | <b>100</b> |

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

| Major occupation                         | 01 April 2023 |            | 31 March 2024 |            | Change    |            |
|--|---------------|------------|---------------|------------|-----------|------------|
|  | Number        | % of total | Number        | % of total | Number    | % Change   |
| Professionals and managers               | 32            | 97         | 8             | 88,9       | -24       | 100        |
| Technicians and associated professionals | 1             | 3          | 1             | 11,1       | -         | 0          |
| <b>TOTAL</b>                             | <b>33</b>     | <b>100</b> | <b>9</b>      | <b>100</b> | <b>24</b> | <b>100</b> |

### 3.10 Leave utilisation

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

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

| Salary band                              | Total days | % Days with Medical certification | Number of Employees using sick leave | % of total employees using sick leave | Average days per employee | Estimated Cost (R'000) |
|--|------------|-----------------------------------|--------------------------------------|---------------------------------------|---------------------------|------------------------|
| Lower skilled (Levels 1-2)               | 6 537      | 82,00                             | 1 129                                | 2,30                                  | 6,00                      | 4 898                  |
| Skilled (Levels 3-5)                     | 21 281     | 80,80                             | 3 499                                | 7,00                                  | 6,00                      | 23 076                 |
| Highly skilled production (Levels 6-8)   | 220 757    | 79,60                             | 36 878                               | 73,70                                 | 6,00                      | 418 791                |
| Highly skilled supervision (Levels 9-12) | 50 660     | 81,60                             | 8 367                                | 16,70                                 | 6,00                      | 140 699                |

| Salary band                      | Total days     | % Days with Medical certification | Number of Employees using sick leave | % of total employees using sick leave | Average days per employee | Estimated Cost (R'000) |
|----------------------------------|----------------|-----------------------------------|--------------------------------------|---------------------------------------|---------------------------|------------------------|
| Senior management (Levels 13-16) | 167            | 95,80                             | 19                                   | 0,00                                  | 9,00                      | 830                    |
| Contract (Levels 13-16)          | 21             | 100,00                            | 1                                    | 0,00                                  | 21,00                     | 140                    |
| Contract Other                   | 340            | 65,60                             | 117                                  | 0,20                                  | 3,00                      | 114                    |
| <b>TOTAL</b>                     | <b>299 763</b> | <b>80,10</b>                      | <b>50 010</b>                        | <b>100,00</b>                         | <b>6,00</b>               | <b>588 548</b>         |

*Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2024 to 31 December 2025*

| Salary band                              | Total days     | % Days with Medical certification | Number of Employees using disability leave | % of total employees using disability leave | Average days per employee | Estimated Cost (R'000) |
|--|----------------|-----------------------------------|--|---|---------------------------|------------------------|
| Lower skilled (Levels 1-2)               |                |                                   |  |   |                           |                        |
| Lower skilled (Levels 1-2)               | 1 564          | 100                               | 67   | 2,1   | 23                        | 1179                   |
| Skilled (Levels 3-5)                     | 5 650          | 100                               | 173  | 5,5   | 33                        | 6 217                  |
| Highly skilled production (Levels 6-8)   | 96 119         | 100                               | 2 355                                      | 75,3  | 41                        | 184 682                |
| Highly skilled supervision (Levels 9-12) | 23 668         | 100                               | 530  | 17,0  | 45                        | 63 000                 |
| Senior management (Levels 13-16)         | 133            | 100                               | 1  | 0,0   | 133                       | 647                    |
| <b>TOTAL</b>                             | <b>127 134</b> | <b>100</b>                        | <b>3 126</b>                               | <b>100</b>                                  | <b>41</b>                 | <b>255 725</b>         |

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

*Table 3.10.3 Annual Leave for the period 1 January 2024 to 31 December 2025*

| Salary band                              | Total days taken  | Number of Employees using annual leave | Average per employee |
|--|-------------------|--|----------------------|
| Lower skilled (Levels 1-2)               | 28 224,53         | 1 468                                  | 19                   |
| Skilled (Levels 3-5)                     | 105 839,88        | 5 054                                  | 21                   |
| Highly skilled production (Levels 6-8)   | 23 821,25         | 1 756                                  | 14                   |
| Highly skilled supervision (Levels 9-12) | 22 772,50         | 1 426                                  | 16                   |
| Senior management (Levels 13-16)         | 778,00            | 49                                     | 16                   |
| Contract Other                           | 4 898,00          | 506                                    | 10                   |
| <b>TOTAL</b>                             | <b>186 334,16</b> | <b>10 259</b>                          | <b>18</b>            |

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

| Salary band                              | Total days of capped leave taken | Number of Employees using capped leave | Average number of days taken per employee | Average capped leave per employee as on 31 March 2023 |
|--|----------------------------------|--|---|---|
| Lower skilled (Levels 1-2)               | -                                | -                                      | 0   | 1   |
| Skilled (Levels 3-5)                     | 108                              | 23                                     | 5   | 43  |
| Highly skilled production (Levels 6-8)   | 557                              | 146                                    | 4   | 38  |
| Highly skilled supervision (Levels 9-12) | 1 566                            | 327                                    | 5   | 49  |
| Senior management (Levels 13-16)         | -                                | -                                      | 0   | 62  |
| Contract (Levels 13-16)                  | -                                | -                                      | 0   | 86  |
| <b>TOTAL</b>                             | <b>2 231</b>                     | <b>496</b>                             | <b>4</b>                                  | <b>45</b>   |

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

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

| Reason  | Total amount (R'000) | Number of employees | Average per employee (R'000) |
|---|----------------------|---------------------|------------------------------|
| Leave payout for 2024/25 due to non-utilisation of leave for the previous cycle | -                    | -                   | -                            |
| Capped leave payouts on termination of service for 2024/25                      | -                    | -                   | -                            |
| Current leave payout on termination of service for 2024/25                      | -                    | -                   | -                            |
| <b>TOTAL</b>  | <b>-</b>             | <b>-</b>            | <b>-</b>                     |

### 3.11 HIV/AIDS & Health Promotion Programmes

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

| Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any) | Key steps taken to reduce the risk |
|--|------------------------------------|
| -  | -                                  |

**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.   | ✓   |    | Mr VB Maphumulo, Acting Director: Human Resource Development  |
| 2. Does the department have a dedicated unit, or have you designated specific staff members to promote health and wellbeing of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available. |     |    | 13 EHW Practitioners. One district, Amajuba has unfilled vacancy but has seconded an intern to render the EHW services. R6 308 000  |
| 3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of the programme.   | ✓   |    | Coordinate and conduct HIV, TB and STIs educational awareness workshops, Health screenings: HIV counselling and testing and TB screening, GBV and Sexual Offences. Condom distribution. In addition to these other programmes, are Retirement, Financial Literacy, Wills and Estate, Cancer Awareness workshops and GEMS Day. Women's and Men's Health Awareness workshops. |

| Question  | Yes | No | Details, if yes   |
|---|-----|----|---|
| 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. | ✓   |    | Wellness Committee, HIV is a standing item under this committee Employer: Ms HC Goba, Mrs S Mthembu, Ms T Mchunu, Organised Labour: Mrs N Lekoma, Mr M Yeni, Mr S Mkhize, Mr E Khumalo        |
| 5. Has the department reviewed the employment policies and practices of your department to ensure that these do not unfairly discriminate against employees based on their HIV status? If so, list the employment policies/practices so reviewed.       |     |    | All policies have been reviewed no discriminatory has been identified. Employees are educated and sensitised on their rights and how to lodge grievances (advocacy and induction programmes). |
| 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.  | ✓   |    | During all our EHW Advocacy it is included e.g., Human Right Access to Justice - right to promotion, Render psychosocial services.  |
| 7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.  | ✓   |    | 2000 employees participated in health screenings. 3158 employees attended advocacy campaigns  |
| 8. Has the department developed measures/indicators to monitor & evaluate the impact of your health promotion programme? If so, list these measures/indicators.   | ✓   |    | Evaluation forms Monthly and quarterly reports. The individual case works. Submit quarterly report to M&E directorate.  |

### 3.12 Labour Relations

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

Notes

|                                       |      |
|---------------------------------------|------|
| Total number of Collective agreements | None |
|---------------------------------------|------|

The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

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

| Outcomes of disciplinary hearings | Number | % of total |
|-----------------------------------|--------|------------|
| Correctional counselling          | -      | -          |
| Verbal warning                    | -      | -          |
| Written warning                   | -      | -          |
| Final written warning             | -      | -          |
| Suspended without pay             | -      | -          |
| Fine                              | -      | -          |
| Demotion                          | -      | -          |
| Dismissal                         | -      | -          |
| Not guilty                        | -      | -          |
| Case withdrawn                    | -      | -          |
| Total                             | -      | -          |

Notes

- If there were no agreements, keep the heading and replace the table with the following:

|   |      |
|---|------|
| Total number of Disciplinary hearings finalised | None |
|---|------|

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

| Type of misconduct | Number | % of total |
|--------------------|--------|------------|
| -                  | -      | -          |
| <b>TOTAL</b>       | -      | -          |

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

| Grievances                        | Number | % of Total |
|-----------------------------------|--------|------------|
| Number of grievances resolved     | -      | -          |
| Number of grievances not resolved | -      | -          |
| Total number of grievances lodged | -      | -          |

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

| Disputes                        | Number | % of Total |
|---------------------------------|--------|------------|
| Number of disputes upheld       |        |            |
| Number of disputes dismissed    |        |            |
| Total number of disputes lodged |        |            |

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

|  |  |
|--|--|
| Total number of persons working days lost              |  |
| 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 2024 and 31 March 2025**

|  |  |
|--|--|
| Number of people suspended                         |  |
| Number of people who's suspension exceeded 30 days |  |
| Average number of days suspended                   |  |
| Cost of suspension(R'000)                          |  |

### 3.13 Skills development

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

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

| Occupational category                      | Gender | Number of employees as at 1 April 2023 | Training needs identified at start of the reporting period |   |                         |               |
|--|--------|--|--|---|-------------------------|---------------|
|  |        |  | Learnerships   | Skills Programmes & other short courses | Other forms of training | Total         |
| Legislators, senior officials and managers | Female | 18                                     | -  | 6                                       | -                       | 6             |
|  | Male   | 37                                     | -  | 8                                       | 1                       | 9             |
| Professionals                              | Female | 63 029                                 | -  | 50 001                                  | 568                     | 50 569        |
|  | Male   | 24 979                                 | -  | 16 700                                  | 12 004                  | 28 704        |
| Technicians and associate professionals    | Female | 68                                     | -  | 45                                      | 11                      | 56            |
|  | Male   | 37                                     | -  | 21                                      | 9                       | 30            |
| Clerks                                     | Female | 3 258                                  | -  | 2 673                                   | 51                      | 2 724         |
|  | Male   | 1 064                                  | -  | 763                                     | 72                      | 835           |
| Service and sales workers                  | Female | 255                                    | -  | 102                                     | -                       | 102           |
|  | Male   | 2 577                                  | -  | 749                                     | -                       | 749           |
| Skilled agriculture and fishery workers    | Female | -                                      | -  | -                                       | -                       | -             |
|  | Male   | -                                      | -  | -                                       | -                       | -             |
| Craft and related trades workers           | Female | -                                      | -  | -                                       | -                       | -             |
|  | Male   | -                                      | -  | -                                       | -                       | -             |
| Plant and machine operators and assemblers | Female | -                                      | -  | -                                       | -                       | -             |
|  | Male   | -                                      | -  | -                                       | -                       | -             |
| Elementary occupations                     | Female | 2 641                                  | -  | -                                       | -                       | -             |
|  | Male   | 1 791                                  | -  | -                                       | -                       | -             |
| Sub Total                                  | Female | 69 269                                 | -  | 52 827                                  | 630                     | 53 457        |
|  | Male   | 30 485                                 | -  | 18 241                                  | 12 086                  | 30 327        |
| <b>TOTAL</b>                               |        | <b>99 754</b>                          | <b>-</b>   | <b>71 068</b>                           | <b>12 716</b>           | <b>83 784</b> |

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

| Occupational category                      | Gender | Number of employees as at 1 April 2024 | Training provided within the reporting period |   |                         |       |
|--|--------|--|---|---|-------------------------|-------|
|  |        |  | Learnerships                                  | Skills Programmes & other short courses | Other forms of training | Total |
| Legislators, senior officials and managers | Female | -                                      | -   | -                                       | -                       | -     |
|  | Male   | -                                      | -   | -                                       | -                       | -     |
| Professionals                              | Female | -                                      | -   | -                                       | -                       | -     |
|  | Male   | -                                      | -   | -                                       | -                       | -     |
| Technicians and associate professionals    | Female | -                                      | -   | -                                       | -                       | -     |
|  | Male   | -                                      | -   | -                                       | -                       | -     |
| Clerks                                     | Female | -                                      | -   | -                                       | -                       | -     |
|  | Male   | -                                      | -   | -                                       | -                       | -     |
| Service and sales workers                  | Female | -                                      | -   | -                                       | -                       | -     |
|  | Male   | -                                      | -   | -                                       | -                       | -     |
| Skilled agriculture and fishery workers    | Female | -                                      | -   | -                                       | -                       | -     |
|  | Male   | -                                      | -   | -                                       | -                       | -     |
| Craft and related trades workers           | Female | -                                      | -   | -                                       | -                       | -     |
|  | Male   | -                                      | -   | -                                       | -                       | -     |
| Plant and machine operators and assemblers | Female | -                                      | -   | -                                       | -                       | -     |
|  | Male   | -                                      | -   | -                                       | -                       | -     |
| Elementary occupations                     | Female | -                                      | -   | -                                       | -                       | -     |
|  | Male   | -                                      | -   | -                                       | -                       | -     |
| Sub Total                                  | Female | -                                      | -   | -                                       | -                       | -     |
|  | Male   | -                                      | -   | -                                       | -                       | -     |
| TOTAL                                      |        | -                                      | -   | -                                       | -                       | -     |

### 3.14 Injury on duty

The following tables provide basic information on injury on duty.

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

| Nature of injury on duty              | Number | % of total |
|---------------------------------------|--------|------------|
| Required basic medical attention only | -      | -          |
| Temporary Total Disablement           | -      | -          |
| Permanent Disablement                 | -      | -          |
| Fatal                                 | -      | -          |
| <b>TOTAL</b>                          | -      | -          |

### 3.15 Utilisation of Consultants

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

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

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

| Project title             | Total number of consultants that worked on project | Duration (work days) | Contract value in Rand |
|---------------------------|--|----------------------|------------------------|
| Various                   |  | 261                  | R812 p.h.              |
| Travelling costs          |  | 261                  | R5.532 p.km            |
| Total cost of consultants |  | 261                  | R2 357 707 000         |

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

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

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

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

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

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

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

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

### 3.16 Severance Packages

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

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

## PART E: PFMA COMPLIANCE REPORT

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

### 1.1 Irregular expenditure

#### a) Reconciliation of irregular expenditure

| Description   | 2024/2025 | 2023/2024      |
|---|-----------|----------------|
|   | R'000     | R'000          |
| Opening balance   | 5 482 200 | 6 671 001      |
| Prior Period Errors                                       |           | -<br>1 296 566 |
| As Restated   | 5 482 200 | 5 374 435      |
| Add: Irregular expenditure confirmed                      | 275 815   | 587 240        |
| Less: Irregular expenditure condoned                      |           | -<br>479 475   |
| Less: Irregular expenditure not condoned and removed      |           | -              |
| Less: Irregular expenditure recoverable                   | -         | -              |
| Less: Irregular expenditure not recovered and written off | -         | -              |
| Closing balance   | 5 758 015 | 5 482 200      |

The Department has made 4 submissions for condonation with a value of R1,724,838,772.00

#### Reconciling notes

| Description   | 2024/2025 | 2023/2024 |
|---|-----------|-----------|
|   | R'000     | R'000     |
| Irregular expenditure that was under assessment in 2023/2024                | -         | -         |
| Irregular expenditure that relates to prior years and identified in 2024/25 |           | 430 911   |
| Irregular expenditure for the current year                                  | 275 815   | 156 329   |
| Total   | 275 815   | 587 240   |

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

| Description                               | 2024/2025 | 2023/2024 |
|---|-----------|-----------|
|   | R'000     | R'000     |
| -   |           |           |
| Irregular expenditure under assessment    | 2 898 533 | 1 114 592 |
| Irregular expenditure under determination | 5 758 015 | 5 482 200 |
| Irregular expenditure under investigation |           |           |
| Total                                     | 8 656 548 | 6 596 792 |

c) Details of irregular expenditure condoned

| Description                    | 2024/2025 | 2023/2024 |
|--------------------------------|-----------|-----------|
|                                | R'000     | R'000     |
| Irregular expenditure condoned | -         |           |
| Total                          | -         | -         |

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

|  | 2024/2025 | 2023/2024 |
|--|-----------|-----------|
|  | R'000     | R'000     |
| Irregular expenditure NOT condoned and removed | -         | -         |
| Total  | -         | -         |

e) Details of irregular expenditure recoverable

|                                 | 2024/2025 | 2023/2024 |
|---------------------------------|-----------|-----------|
|                                 | R'000     | R'000     |
| Irregular expenditure recovered | -         | -         |
| Total                           | -         | -         |

f) Details of irregular expenditure written off (irrecoverable)

|                                   | 2024/2025 | 2023/2024 |
|-----------------------------------|-----------|-----------|
|                                   | R'000     | R'000     |
| Irregular expenditure written off | -         | -         |
| Total                             |           |           |

Additional disclosure relating to Inter-Institutional Arrangements

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

| Description |
|-------------|
| None        |
|             |
|             |
|             |
| Total       |

- h) Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)<sup>1</sup>

|   | 2024/2025 | 2023/2024 |
|---|-----------|-----------|
|   | R'000     | R'000     |
| The institution procured services of another organ of state to conduct business case analysis for a division that is to be established, and it was found that the supplier awarded the contract did not meet the minimum requirement and Entity A was part of the bid committee meeting | -         |           |
| Total   | -         | -         |

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

| Disciplinary steps taken |
|--------------------------|
| -                        |
| -                        |
| -                        |

## 1.2 Fruitless and wasteful expenditure

- a) Reconciliation of fruitless and wasteful expenditure

| Description   | 2024/2025 | 2023/2024 |
|---|-----------|-----------|
|   | R'000     | R'000     |
| Opening balance   | 207 252   | 199 835   |
| Adjustment to opening balance                           |           | 4 079     |
| Opening balance as restated                             |           | 203 914   |
| Add: Fruitless and wasteful expenditure confirmed       | 1 732     | 3 338     |
| Less: Fruitless and wasteful expenditure recoverable[1] |           |           |
| Less: Fruitless and wasteful expenditure condoned       | 146 724   | -         |
| Closing balance   | 62 260    | 207 252   |

<sup>1</sup> Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023

## Reconciling notes

| Description  | 2024/2025 | 2023/2024 |
|--|-----------|-----------|
|  | R'000     | R'000     |
| Fruitless and wasteful expenditure that was under assessment   | 0         |           |
| Fruitless and wasteful expenditure that relates to the prior year and identified in the current year | 97        | 4079      |
| Fruitless and wasteful expenditure for the current year  | 1 635     | 3 338     |
| Total  | 1 732     | 7 417     |

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

| Description[3]   | 2024/2025 | 2023/2024 |
|--|-----------|-----------|
|  | R'000     | R'000     |
| Fruitless and wasteful expenditure under assessment    |           |           |
| Fruitless and wasteful expenditure under determination | 62 260    | 207 252   |
| Fruitless and wasteful expenditure under investigation |           |           |
| Total  | 62 260    | 207 252   |

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

| Description                                    | 2024/2025 | 2023/2024 |
|--|-----------|-----------|
|  | R'000     | R'000     |
| Fruitless and wasteful expenditure recoverable |           |           |
| Total  |           |           |

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

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

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

|                          |
|--------------------------|
| Disciplinary steps taken |
|                          |
|                          |
|                          |
| Total                    |

### 1.3 Unauthorised expenditure

#### a) Reconciliation of unauthorised expenditure

| Description   | 2023/2024    | 2024/25      |
|---|--------------|--------------|
|   | R'000        | R'000        |
| Opening balance   | 965 381,00   | 1 024 759,00 |
| Add: unauthorised expenditure confirmed                             | 63 458,00    | 521 296,00   |
| Less: unauthorised expenditure approved with funding                | -            |              |
|   | 4 080,00     |              |
| Less: unauthorised expenditure approved without funding             |              |              |
| Less: unauthorised expenditure recoverable                          |              |              |
| <a href="#">Less: unauthorised not recovered and written off[1]</a> |              |              |
| Closing balance   | 1 024 759,00 | 1 546 055,00 |

#### Reconciling notes

| Description  | 2023/2024 | 2024/2025  |
|--|-----------|------------|
|  | R'000     | R'000      |
| Unauthorised expenditure that was under assessment   |           |            |
| Unauthorised expenditure that relates to the prior year and identified in the current year |           |            |
| Unauthorised expenditure for the current year  | 63 458,00 | 521 296,00 |
| Total  | 63 458,00 | 521 296,00 |

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

| Description[2]                               | 2023/2024    | 2024/25      |
|--|--------------|--------------|
|  | R'000        | R'000        |
| Unauthorised expenditure under assessment    |              |              |
| Unauthorised expenditure under determination | 1 024 759,00 | 1 546 055,00 |
| Unauthorised expenditure under investigation |              |              |
| <a href="#">Total[3]</a>                     | 1 024 759,00 | 1 546 055,00 |

#### 1.4 Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))<sup>2</sup>

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

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

##### b) Details of other material losses

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

##### c) Other material losses recoverable

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

<sup>2</sup> Information related to material losses must be disclosed in the annual financial statements.

d) Other material losses not recoverable and written off

| 2024/2025   | 2024/2025 | 2023/2024 |
|---|-----------|-----------|
|   | R'000     | R'000     |
| (Group major categories, but list material items) |           |           |
|   |           |           |
|   |           |           |
|   |           |           |
|   |           |           |
| Total   |           |           |

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

| Description  | Number of invoices | Consolidated Value |
|--|--------------------|--------------------|
|  |                    | R'000              |
| Valid invoices received  | -                  | -                  |
| Invoices paid within 30 days or agreed period                                      | -                  | -                  |
| Invoices paid after 30 days or agreed period                                       | -                  | -                  |
| Invoices older than 30 days or agreed period ( <i>unpaid and without dispute</i> ) | -                  | -                  |
| Invoices older than 30 days or agreed period ( <i>unpaid and in dispute</i> )      | -                  | -                  |

*Include reasons for the late and or non-payment of invoices, including reasons that the invoices are in dispute, where applicable.*

### 3. SUPPLY CHAIN MANAGEMENT

#### 3.1 Procurement by other means

| NO. | PROJECT DESCRIPTION   | NAME OF SUPPLIER                           | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|-----|---|--|--|---------------------|-------------------------|
| 1.  | PRINTING OF GEOGRAPHY TOPO AND ORTHO PHOTO MAPS FOR THE MAY/JUNE NSC/SCE 2024 EXAMINATIONS                | GOVERNMENT PRINTING WORKS                  | As per Directive from DBE;As per Treasury Regulations 16.A6.4  | ZNE05/035/2024/2025 | R138 967,38             |
| 2.  | USE OF ICC DURBAN TO HOST PROVINCIAL DISTRICT EXCELLENCE FUNCTION FOR-AWARDS FOR OCT/NOV NSC (20/05/2024) | INTERNATIONAL CONVENTION CENTRE            | Venue has the capacity and infrastructure required to host the function-Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE05/036/2024/2025 | R2 387 834,00           |
| 3.  | PROCUREMENT OF PRODUCTION AND FLIGHT OF DOE'S CAMPAIGNS   | STATEN INVESTMENTS(PTY)LTD T/A CLOUT MEDIA | Due effectiveness of awarness campaign and demographical location of bill boards; the company has exclusive rights to the bill boards.                                       | ZNE05/037/2024/2025 | R384 605,91             |
| 4.  | DEBRAILLING OF NSC/SC 2024 ANSWER SCRIPTS   | BLIND SA BRAILLE SERVICES DIVISION         | Use of single source service provider approved by ;HOD AS PER DBE INSTRUCTION  | ZNE06/005/2024/2025 | R93 495,00              |
| 5.  | REQUEST FOR TWO HALLS TO HOST THE PROVINCIAL SASCE COMPETITION  | BETHSAIDA MINISTRIES INTERNATIONAL         | There is no other venue in the province of KwaZulu- Natal which has the same capacity and provides same services especially leaners safety at the same price.                | ZNE06/009/2024/2025 | R345 000,00             |
| 6.  | PROVISION OF CATERING SERVICES FOR JUNE MARKING:VN NAIK SCHOOL FOR DEAF                                   | SUMPTUOUS CATERING                         | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.   | ZNE06/012/2024/2025 | R626 504,00             |
| 7.  | PROVISION OF CATERING SERVICES FOR JUNE 2024 MARKING SESSION :HOERSKOOL SUID-NATAL H.S                    | HOERSKOOL SUID-NATAL H.S                   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.   | ZNE06/013/2024/2025 | R551 244,00             |
| 8.  | PROVISION FOR CATERING SERVICES FOR JUNE 2024 MARKING SESSION:GLENWOOD HIGH SCHOOL                        | GLENWOOD HIGH SCHOOL                       | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.   | ZNE06/014/2024/2025 | R588 732,00             |

| NO. | PROJECT DESCRIPTION   | NAME OF SUPPLIER             | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|-----|---|------------------------------|--|---------------------|-------------------------|
| 9.  | PROVISION OF CATERING SERVICES FOR JUNE 2024 MARKING SESSION :AM MOOLLA SPEC NOVA                               | AM MOOLLA SPEC NOVA          | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE06/015/2024/2025 | R551 812,00             |
| 10. | PROVISION OF CATERING SERVICES FOR JUNE 2024 MARKING SESSION@ EMPANGENI HIGH                                    | SUMPTUOUS CATERING           | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE06/016/2024/2025 | R535 340,00             |
| 11. | PROVISION OF CATERING SERVICES FOR JUNE 2024 MARKING SESSION -UMLAZI COMTECH                                    | MANDATE M.M.CATERING         | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE06/017/2024/2025 | R604 636,00             |
| 12. | USE OF VENUE FOR JUNE 2024 MARKING SESSION :AM MOOLLA SPEC NOVA   | AM MOOLLA SPEC NOVA          | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE06/018/2024/2025 | R194 300,00             |
| 13. | USE OF VENUE FOR JUNE 2024 MARKING SESSION :VN NAIK SCHOOL FOR DEAF   | VN NAIK SCHOOL FOR DEAF      | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE06/019/2024/2025 | R220 600,00             |
| 14. | USE OF VENUE FOR JUNE 2024 MARKING SESSION :UMLAZI COMP.TECH.H.S  | UMLAZI COMP.TECH.H.S         | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE06/020/2024/2025 | R212 900,00             |
| 15. | USE OF VENUE FOR JUNE 2024 MARKING SESSION:HOERSKOOL SUID-NATAL   | HOERSKOOL SUID-NATAL H.S     | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE06/021/2024/2025 | R194 100,00             |
| 16. | USE OF VENUE FOR JUNE 2024 MARKING SESSION :GLENWOOD HIGH SCHOOL  | GLENWOOD HIGH SCHOOL         | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE06/022/2024/2025 | R207 300,00             |
| 17. | USE OF VENUE FOR JUNE 2024 MARKING SESSION:HOERSKOOL SUID-NATAL   | HOERSKOOL SUID-NATAL H.S     | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE06/023/2024/2025 | R188 500,00             |
| 18. | PROVISION OF SECURITY SERVICES FOR JUNE 2024 MARKING SESSION:THABISENG SECURITY SERVICES@EMPANGENI HIGH         | THABISENG SECURITY SERVICES  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE06/024/2024/2025 | R215 900,00             |
| 19. | PROVISION OF SECURITY SERVICES FOR JUNE 2024 MARKING SESSION:VULINDLELA SECURITY SERVICES @ AM MOOLLA SPES NOVA | VULINDLELA SECURITY SERVICES | Use of single source service provider approved by Provincial Treasury.                               | ZNE06/025/2024/2025 | R215 960,80             |

| NO. | PROJECT DESCRIPTION  | NAME OF SUPPLIER                     | TYPE OF PROCUREMENT BY OTHER MEANS  | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|-----|--|--------------------------------------|---|---------------------|-------------------------|
|     |  |                                      | Treasury Regulations 16.A6.4.   |                     |                         |
| 20. | PROVISION OF SECURITY SERVICES FOR JUNE 2024 MARKING SESSION:VULINDLELA SECURITY SERVICES @ GLENWOOD HIGH                    | VULINDLELA SECURITY SERVICES         | Use of single source service provider approved by Provincial Treasury.<br>Treasury Regulations 16.A6.4.                               | ZNE06/026/2024/2025 | R215 960,80             |
| 21. | PROVISION OF SECURITY SERVICES FOR JUNE 2024 MARKING SESSION@ SUID NATAL   | VULINDLELA SECURITY SERVICES         | Use of single source service provider approved by Provincial Treasury.<br>Treasury Regulations 16.A6.4.                               | ZNE06/027/2024/2025 | R215 960,80             |
| 22. | PROVISION OF SECURITY SERVICES FOR JUNE 2024 MARKING SESSION:VULINDLELA SECURITY SERVICES @ UMLAZI COMPTech                  | VULINDLELA SECURITY SERVICES         | Use of single source service provider approved by Provincial Treasury.<br>Treasury Regulations 16.A6.4.                               | ZNE06/028/2024/2025 | R215 960,80             |
| 23. | PROVISION OF SECURITY SERVICES FOR JUNE 2024 MARKING SESSION:VULINDLELA SECURITY SERVICES @ VN NAIK SHOO FOR THE DEAF        | VULINDLELA SECURITY SERVICES         | Use of single source service provider approved by Provincial Treasury.<br>Treasury Regulations 16.A6.4.                               | ZNE06/029/2024/2025 | R215 960,80             |
| 24. | REGISTRATION FEES,ACCOMMODATION AND TRANSPORT COSTS FOR 4 LEARNERS AND 2 EDUCATORS ATTENDING INTERNATIONAL SCIENCE OLYMPIADS | SOUTH AFRICAN SCIENCE OLYMPIAD(NASO) | The only organisation that offers olympiads in Natural science & Physical Sciences  | ZNE06/033/2024/2025 | R334 000,00             |
| 25. | EVALUATION OF MTHE PROVINCIAL ACADEMIC IMPROVEMENT PLAN  | PERFORMANCE SOLUTIONS AFRICA         | The process of acquiring quotations was unsuccessful,service providers cited reasons such as lack of required skills and competencies | ZNE06/049/2024/2025 | R643 683,33             |
| 26. | PAYMENT IN MATTER OF SP MYEZA  | HLELA ATTORNEYS                      | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.          | ZNE07/001/2024/2025 | R 228 382,91            |
| 27. | PAYMENT TO NORTHORN ROSE FULBRIGHT   | NORTHON ROSE FULBRIGHT               | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.          | ZNE07/002/2024/2025 | R 846 937,33            |
| 28. | PAYMENT TO PHUMLANI MKHIZE ATTORNEYS   | PHUMLANI MKHIZE ATTORNEYS            | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.          | ZNE07/003/2024/2025 | R 174 392,92            |

| NO. | PROJECT DESCRIPTION  | NAME OF SUPPLIER                    | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|-----|--|-------------------------------------|--|---------------------|-------------------------|
| 29. | EMERGENCY ASSESSMENT AND REPAIRS, SHUTTER & SHOOTER  | KWANDE CIVILS HIRE                  | As a result of ensuring safety and security of the state property and security guards on site.   | ZNE07/015/2024/2025 | R 39 976,30             |
| 30. | REGISTRATION FEES FOR LEARNERS PARTICIPATING IN NATURAL SCIENCE OLYMPIADS THROUGH SOUTH AFRICAN AGENCY FOR SCIENCE AND TECHNOLOGY ADVANCEMENT 23-25 JULY | NATIONAL RESEARCH FOUNDATION(SAATA) | As per approved MST Strategy- Deviation approved by HOD  | ZNE07/016/2024/2025 | R 117 250,00            |
| 31. | CLOUD HOSTING SERVICES FOR THE FINANCIAL YEAR 2024/2025-12 MONTHS (SASAMS)   | DUBE TRADE PORT                     | The Department has a Master Service Agreement(MSA) with Dube Trade Port Corporate for SASAMS Provincial Data Warehouse Cloud Hosting Services.   | ZNE07/017/2024/2025 | R2 834 374,96           |
| 32. | PROCUREMENT OF DEPARTMENT IDENTIFICATION CARDS COPRESSO MATERIAL-DOCULUM FOR HEAD OFFICE AND CIRCUIT OFFICE  | DOCULAM(PTY)LTD                     | Machine utilised for digital identification is from Doculum therefore card compressor material needs to be procured from the service provider to ensure good quality. If there are damages to cards the Service provider will replace the cards as materials belong to them. | ZNE07/019/2024/2025 | R294 848,50             |
| 33. | REGISTRATION FEES FOR LEARNERS PARTICIPATING IN MATHS CHALLENGE AND MATHS OLYMPIADS THROUGH SAMF   | SOUTH AFRICA MATHEMATICS FOUNDATION | As per approved MST Strategy- Deviation approved by HOD  | ZNE07/020/2024/2025 | R178 355,00             |
| 34. | EMERGENCY OF AIR CONDITIONING AT PRINTING ROOM MALGATE BUILDING  | AMASHENGE HOLDINGS                  | Assessment, repairs & maintenance of air-conditioning system to ensure that printing of Exam Question papers is not compromised  | ZNE07/021/2024/2025 | R645 357,00             |
| 35. | REQUEST TO PAY HLELA ATTORNEYS FOR THE NSNP APPEALS ATTENDED TO AS PER TREASURY  | HLELA ATTORNEYS                     | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.   | ZNE08/001/2024/2025 | R269 107,00             |
| 36. | REQUEST TO PAY HLELA ATTORNEYS FOR THE NSNP APPEALS ATTENDED TO AS PER TREASURY  | HLELA ATTORNEYS                     | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.   | ZNE08/002/2024/2025 | R564 456,00             |

| NO. | PROJECT DESCRIPTION   | NAME OF SUPPLIER                 | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|-----|---|----------------------------------|--|---------------------|-------------------------|
| 37. | REQUEST TO PAY HLELA ATTORNEYS FOR THE NSNP APPEALS ATTENDED TO AS PER TREASURY | HLELA ATTORNEYS                  | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.                 | ZNE08/003/2024/2025 | R438 646,80             |
| 38. | REQUEST TO PAY HLELA ATTORNEYS FOR THE NSNP APPEALS ATTENDED TO AS PER TREASURY | HLELA ATTORNEYS                  | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.                 | ZNE08/004/2024/2025 | R721 825,00             |
| 39. | REQUEST TO PAY HLELA ATTORNEYS FOR THE NSNP APPEALS ATTENDED TO AS PER TREASURY | HLELA ATTORNEYS                  | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.                 | ZNE08/006/2024/2025 | R123 828,00             |
| 40. | PAYMENT TO HLENGWA MKHONZA FOR DISCIPLINARY HEARING                             | HLENGWA MKHONZA ATTORNEYS        | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.                 | ZNE08/007/2024/2025 | R43 750,00              |
| 41. | REQUEST TO PAY HLELA ATTORNEYS FOR THE NSNP APPEALS ATTENDED TO AS PER TREASURY | HLELA ATTORNEYS                  | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.                 | ZNE08/008/2024/2025 | R721 825,00             |
| 42. | REQUEST TO PAY HLELA ATTORNEYS FOR THE NSNP APPEALS ATTENDED TO AS PER TREASURY | HLELA ATTORNEYS                  | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.                 | ZNE08/009/2024/2025 | R355 650,65             |
| 43. | REQUEST TO PAY HLELA ATTORNEYS FOR THE NSNP APPEALS ATTENDED TO AS PER TREASURY | HLELA ATTORNEYS                  | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.                 | ZNE08/010/2024/2025 | R351 900,00             |
| 44. | ADVERTISEMENT FOR THE POST OF CHIEF DIRECTOR INFRASTRUCTURE PLANNING            | Mandla-Matla Publishing (ILANGA) | As per PFMA instruction note 03 of 2021/2022 that states that :if in a specific case it is impractical to invite competitive bids, the AO/AA | ZNE08/011/2024/2025 | R13 808,28              |

| NO. | PROJECT DESCRIPTION  | NAME OF SUPPLIER  | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|-----|--|---|--|---------------------|-------------------------|
|     |  |   | may procure goods or services by other means, provided that the reasons for deviations from inviting competitive bids must be recorded and approved by the AO/AA(4,1)                      |                     |                         |
| 45. | ONLINE ADMISSION SYSTEM(SMART EADMIN)WORKFLOW MANAGEMENT & AUTOMATION MODULE   | TELKOM SA Soc Limited                                   | Standing SLA as Education has been grappling with the challenge of numerous learners seeking placement in schools through the province although some may have missed application deadline. | ZNE08/019/2024/2025 | R86 335 646,25          |
| 46. | ACCOMMODATION FOR LEARNERS ATTENDING SKILLS COMPETITION  | ANTON LEMBEDE MATHEMATICS, SCIENCE & TECHNOLOGY ACADEMY | Use of single source service provider approved by HOD as per Treasury Regulations 16.A6.4.   | ZNE08/029/2024/2025 | R14 040,00              |
| 47. | PAYMENT TO S D MOLOI FOR DISCIPLINARY HEARING: DEPARTMENT OF EDUCATION KWAZULU-NATAL CFO L. RAMBARAN                   | S D MOLOI ATTORNEYS                                     | Service provider is part of panel ZNB 0239/E2018/2019; matters were ongoing awaiting judgment when the bid contract expired.   | ZNE08/030/2014/2025 | R116 437,50             |
| 48. | REGISTRATION FEES FOR 42397 WHO ARE PARTICIPATING IN MATHEMATICS COMPETITION   | FEMSSISA  | As per approved MST Strategy- Deviation approved by HOD  | ZNE09/043/2024/2025 | R925 558,00             |
| 49. | ACCOMMODATION FOR SPRING CAMP WITHIN UMKHANYAKUDE DISTRICT AT KINGDOM CHRISTIAN COLLEGE (IN 25/09/24 OUT 30/09/24)     | KINGDOM CHRISTIAN COLLEGE                               | As per Treasury Regulations 16.A6.4  | ZNE09/044/2024/2025 | R290 000,00             |
| 50. | ACCOMMODATION FOR SPRING CAMP WITHIN UMGUNGUNDLOVU DISTRICT AT LINPARK HIGH SCHOOL (IN 23/09/24 OUT 28/09/24)          | LINPARK HIGH SCHOOL                                     | As per Treasury Regulations 16.A6.4  | ZNE09/045/2024/2025 | R174 000,00             |
| 51. | ACCOMMODATION FOR MIO BOOTCAMP TO BE HELD AT UMLAZI (IN 23/09/24 OUT 28/09/24)   | UMLAZI COMTECH  | As per Treasury Regulations 16.A6.4  | ZNE09/046/2024/2025 | R200 000,00             |
| 52. | ACCOMMODATION FOR SPRING CAMP AT UTHUKELA DISTRICT IN DLANGEZWA HIGH SCHOOL (IN 22/09/24 OUT 27/09/24)                 | DLANGEZWA HIGH SCHOOL                                   | As per Treasury Regulations 16.A6.4  | ZNE09/047/2024/2025 | R300 000,00             |
| 53. | ACCOMMODATION FOR SPRING CAMP WITHIN KING CETHWAYO DISTRICT AT DLANGEZWA HIGH SCHOOL (IN 22/09/2024 OUT 27/09/2024)    | DLANGEZWA HIGH SCHOOL                                   | As per Treasury Regulations 16.A6.4  | ZNE09/054/2024/2025 | R600 000,00             |
| 54. | ACCOMMODATION FOR SPRING CAMP WITHIN UGU DISTRICT AT HOERSKOOL SUID NATAL HIGH SCHOOL (IN 22/09/2024 OUT 27/09/2024)   | HOERSKOOL SUID NATAL HIGH SCHOOL                        | As per Treasury Regulations 16.A6.4  | ZNE09/048/2024/2025 | R156 000,00             |
| 55. | ACCOMMODATION FOR SPRING CAMP WITHIN ZULU LAND DISTRICT AT VRYHEID COMPREHENSIVE SCHOOL (IN 22/09/2024 OUT 27/09/2024) | VRYHEID COMPREHENSIVE SCHOOL                            | As per Treasury Regulations 16.A6.4  | ZNE09/049/2024/2025 | R539 000,00             |

| NO. | PROJECT DESCRIPTION  | NAME OF SUPPLIER                         | TYPE OF PROCUREMENT BY OTHER MEANS  | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|-----|--|--|---|---------------------|-------------------------|
| 56. | ACCOMMODATION FOR LEARNERS FOR SPRING CLASSES TO BE HELD AT BRIGHT FUTURE SPECIAL SCHOOL (IN 21/09/2024 OUT 27/09/2024)                | BRIGHT FUTURE SPECIAL SCHOOL             | As per Treasury Regulations 16.A6.4   | ZNE09/050/2024/2025 | R111 000,00             |
| 57. | ACCOMMODATION FOR SPRING CAMP WITHIN ILEMBE DISTRICT AT OUR LADY OF THE ROSARY SECONDARY SCHOOL (IN 23/09/2024 OUT 28/09/2024)         | OUR LADY OF THE ROSARY SECONDARY SCHOOL  | As per Treasury Regulations 16.A6.4   | ZNE09/051/2024/2025 | R300 000,00             |
| 58. | ACCOMMODATION FOR LEARNERS FOR SPRING CAMP WITHIN UMGUNGUNDLOVU DISTRICT AT NEWTON PROVOCATIONAL SCHOOL (IN 23/09/2024 OUT 28/09/2024) | NEWTON PROVOCATIONAL SCHOOL              | As per Treasury Regulations 16.A6.4   | ZNE09/052/2024/2025 | R100 000,00             |
| 59. | ACCOMMODATION FOR SPRING CAMP WITHIN HARRY GWALA DISTRICT AT VULEKANI SPECIAL SCHOOL (IN 23/09/2024 OUT 28/09/2024)                    | VULEKANI SPECIAL SCHOOL                  | As per Treasury Regulations 16.A6.4   | ZNE09/053/2024/2025 | R200 000,00             |
| 60. | REQUEST FOR APPROVAL OF ORDER FOR INTERGRATED FORENSIC ACCOUNTING SERVICES(PTY)LTD   | INTERGRATED FORENSIC ACCOUNTING SERVICES | As per Provincial Treasury appointment to investigate procurement irregularities at uThukela District FR40/2013 & Amajuba District FR31/2015  | ZNE09/054/2024/2025 | R685 087,20             |
| 61. | ACCOMODATION FOR SPRING CAMP AT UMZINYATHI DISTRICT 22/09/24 TO 27/09/24   | MSINGA HIGH SCHOOL                       | As per Treasury Regulations 16.A6.4   | ZNE09/055/2024/2025 | R200 000,00             |
| 62. | ACCOMODATION FOR LEARNERS VRYHEID COMP SECONDARY SCH IN 20/09/2024   | VRYHEID COMP SECONDARY SCH               | As per Treasury Regulations 16.A6.4   | ZNE09/056/2024/2025 | R210 000,00             |
| 63. | ACCOMODATION FOR SPRING CAMP AT UMZINYATHI DISTRICT 22/09/24 TO 27/09/24 (PRO NOBIS SCHOOL)  | PRO NOBIS SCHOOL                         | As per Treasury Regulations 16.A6.4   | ZNE09/057/2024/2025 | R112 000,00             |
| 64. | ACCOMODATION FOR SPRING CAMP AT PINETOWN DISTRICT 22/09/2024 TO 27/09/2024   | UMINATHI CHRISTIAN COLLEGE               | As per Treasury Regulations 16.A6.4   | ZNE09/058/2024/2025 | R322 000,00             |
| 65. | ACCOMODATION FOR SPRING CAMPS WITHIN HARRY GWALA DISTRICT .22/09/24 TO 27/09/24  | DANIEL MZAMO SPECIAL SCHOOL              | As per Treasury Regulations 16.A6.4   | ZNE09/059/2024/2025 | R100 000,00             |
| 66. | ACCOMODATION FOR LEARNERS TO ATTEND MST SPRING CLASSES ADAMS COLLEDGE IN 22/09/2024 OUT 27/09/2024                                     | ADAMS COLLEGE                            | As per Treasury Regulations 16.A6.5   | ZNE09/060/2024/2025 | R200 000,00             |
| 67. | PRINTING AND SUPPLY OF TOPOGRAPHIC AND ORTHOPHOTO MAPS FOR NSC 2024 OCT/NOV EXAMINATIONS   | GOVERNMENT PRINTING WORKS                | As per Directive from DBE;As per Treasury Regulations 16.A6.4   | ZNE09/062/2024/2025 | R811 007,49             |
| 68. | DE-BRILING OF NSC ANSWER SCRIPTS FOR OCT/NOV 2024 EXAMS AS PER ATTACHED QUOTATIONS AND HOD'S APPROVAL                                  | BLIND SA                                 | Use of single source service provider approved by ;HOD AS PER DBE INSTRUCTION   | ZNE09/063/2024/2025 | R444 026,50             |
| 69. | REQUEST TO ADVERTISE 9 CONTRACTS APPOINTMENTS WITHIN THE DEPARTMENT OF EDUCATION   | MERCURY                                  | As per PFMA instruction note 03 of 2021/2022 that states that :if in a specific case it is impractical to invite competitive bids, the AO/AA may procure goods or services by other means,provided that the | ZNE09/065/2024/2025 | R28 108,88              |

| NO. | PROJECT DESCRIPTION   | NAME OF SUPPLIER                 | TYPE OF PROCUREMENT BY OTHER MEANS  | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|-----|---|----------------------------------|---|---------------------|-------------------------|
|     |   |                                  | reasons for deviations from inviting competitive bids must be recorded and approved by the AO/AA(4,1)   |                     |                         |
| 70. | REQUEST TO ADVERTISE 9 CONTRACTS APPOINTMENTS WITHIN THE DEPARTMENT OF EDUCATION  | Media 24 (CITY PRESS)            | As per PFMA instruction note 03 of 2021/2022 that states that :if in a specific case it is impractical to invite competitive bids, the AO/AA may procure goods or services by other means,provided that the reasons for deviations from inviting competitive bids must be recorded and approved by the AO/AA(4,1) | ZNE09/066/2024/2025 | R137 862,00             |
| 71. | REQUEST TO ADVERTISE 9 CONTRACTS APPOINTMENTS WITHIN THE DEPARTMENT OF EDUCATION  | Mandla-Matla Publishing (ILANGA) | As per PFMA instruction note 03 of 2021/2022 that states that :if in a specific case it is impractical to invite competitive bids, the AO/AA may procure goods or services by other means,provided that the reasons for deviations from inviting competitive bids must be recorded and approved by the AO/AA(4,1) | ZNE09/067/2024/2025 | R26 235,73              |
| 72. | REGISTRATION FEES & REGISTRATION OF ONE LEARNER AT THE 21ST INTERNATIONAL JUNIOR SCIENCE OLYMPIAD FROM 1 DEC-12 DEC 2024 THROUGH NASO | SOUTHAFRICAN SCIENCE OLYMPIAD    | The only organisation that offers olympiads in Natural science & Physical Sciences  | ZNE09/068/2024/2025 | R55 900,00              |
| 73. | CATERING FOR LIS MEETING TO BE HOSTED AT ANTON LEMBEDE  | SUMPTUOUS CATERING PROJECTS      | In-house caterer contracted by the School invitation of bids would result in bridge of contract   | ZNE09/069/2024/2025 | R7 000,00               |
| 74. | HONORARIA PAYMENT FOR MS SP MAGWAZA WHO ADJUDICATED DURING 2024 PROVINCIAL SACE COMPETITION   | MS SP MAGWAZA                    | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical   | ZNE09/071/2024/2025 | R14 000,00              |
| 75. | HONORARIA PAYMENT FOR MR EZ MTHEMBU WHO ADJUDICATED DURING 2024 PROVINCIAL SACE COMPETITION   | MR EZ MTHEMBU                    | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical   | ZNE09/072/2024/2025 | R10 500,00              |
| 76. | HONORARIA PAYMENT FOR MR ST MTSHALI WHO ADJUDICATED DURING 2024 PROVINCIAL SACE COMPETITION   | MR ST MTSHALI                    | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical   | ZNE09/073/2024/2025 | R14 000,00              |

| NO. | PROJECT DESCRIPTION  | NAME OF SUPPLIER | TYPE OF PROCUREMENT BY OTHER MEANS  | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|-----|--|------------------|---|---------------------|-------------------------|
| 77. | HONORARIA PAYMENT FOR MR M KHATHI WHO ADJUDICATED DURING 2024 PROVINCIAL SACE COMPETITION      | MR M KHATHI      | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical | ZNE09/074/2024/2025 | R14 000,00              |
| 78. | HONORARIA PAYMENT FOR MS S MAPHUMULO WHO ADJUDICATED DURING 2024 PROVINCIAL SACE COMPETITION   | MS S MAPHUMULO   | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical | ZNE09/075/2024/2025 | R14 000,00              |
| 79. | HONORARIA PAYMENT FOR MR S MAKHANYA PIANIST DURING 2024 PROVINCIAL SACE COMPETITION            | MR S MAKHANYA    | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical | ZNE09/076/2024/2025 | R14 000,00              |
| 80. | HONORARIA PAYMENT FOR MR SM MVELASE WHO ADJUDICATED DURING 2024 PROVINCIAL SACE COMPETITION    | MR SM MVELASE    | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical | ZNE09/077/2024/2025 | R10 500,00              |
| 81. | HONORARIA PAYMENT FOR MR B BUTHELEZI WHO ADJUDICATED DURING 2024 PROVINCIAL SACE COMPETITION   | MR B BUTHELEZI   | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical | ZNE09/078/2024/2025 | R10 500,00              |
| 82. | HONORARIA PAYMENT FOR MR PM MHLANZI PROGRAMME DIRECTOR DURING 2024 PROVINCIAL SACE COMPETITION | MR PM MHLANZI    | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical | ZNE09/079/2024/2025 | R14 000,00              |
| 83. | HONORARIA PAYMENT FOR MR ET MOSHOESHOE QUALITY ASSURER DURING 2024 PROVINCIAL SACE COMPETITION | MR ET MOSHOESHOE | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical | ZNE09/080/2024/2025 | R14 000,00              |
| 84. | HONORARIA PAYMENT FOR MS K NDABA WHO ADJUDICATED DURING 2024 PROVINCIAL SACE COMPETITION       | MS K NDABA       | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical | ZNE09/081/2024/2025 | R7 000,00               |
| 85. | HONORARIA PAYMENT FOR MS N GUMEDE PROGRAMME DIRECTOR DURING 2024 PROVINCIAL SACE COMPETITION   | MS N GUMEDE      | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of                  | ZNE09/082/2024/2025 | R14 000,00              |

| NO. | PROJECT DESCRIPTION   | NAME OF SUPPLIER                            | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|-----|---|---|--|---------------------|-------------------------|
|     |   |   | Bids Impractical   |                     |                         |
| 86. | HONORARIA PAYMENT FOR MR L NKOSI PROGRAMME DIRECTOR DURING 2024 PROVINCIAL SACE COMPETITION             | MR L NKOSI                                  | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical            | ZNE09/083/2024/2025 | R7 000,00               |
| 87. | HONORARIA PAYMENT FOR MR T MTHETHWA QUALITY ASSURER DURING 2024 PROVINCIAL SACE COMPETITION             | MR T MTHETHWA                               | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical            | ZNE09/084/2024/2025 | R14 000,00              |
| 88. | HONORARIA PAYMENT FOR MR BM MNYANDU QUALITY ASSURER DURING 2024 PROVINCIAL SACE COMPETITION             | BM MNYANDU                                  | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical            | ZNE09/085/2024/2025 | R14 000,00              |
| 89. | HONORARIA PAYMENT FOR MR SJZ HLANGU WHO ADJUDICATED DURING 2024 PROVINCIAL SACE COMPETITION             | MR SJZ HLANGU                               | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical            | ZNE09/086/2024/2025 | R10 500,00              |
| 90. | HONORARIA PAYMENT FOR MR RV KHANYILE WHO ADJUDICATED DURING 2024 PROVINCIAL SACE COMPETITION            | MR RV KHANYILE                              | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical            | ZNE09/087/2024/2025 | R14 000,00              |
| 91. | CONTRACT FOR ONLINE TRAVEL MANAGEMENT SERVICES(OTMS) FOR DEPARTMENT OF EDUCATION FOR A 6 MONTHS PERIOD  | TOURVEST TRAVEL MANAGEMENT SERVICES SYSTEMS | Based on the urgency and lengthy time required to arrange a new contract as the transversal sourced by Treasury is expiring indefinitely on 30 September 2024. | ZNE09/088/2024/2025 | R9 400 000,00           |
| 92. | HONORARIA PAYMENT FOR MR S MFEKA PIANIST DURING 2024 PROVINCIAL SACE COMPETITION                        | MR S MFEKA                                  | As per National Coordinating Committee resolution; SASCE 2024 Renumeration of Adjudicators and Accompanist therefore invitation of Bids Impractical            | ZNE09/091/2024/2025 | R14 000,00              |
| 93. | SCHOOLS TO PARTICIPATE IN THE FIRST LEGO LEAGUE COMPETITION-TRANSPORT(15 SEATER MINI BUSES- 05/10/2024) | MBAZWANA TAXI ASSOCIATION                   | Due to impracticality of invitation of quotes as the taxi industry require the utilisation of the taxi association operating in that route.                    | ZNE10/001/2024/2025 | R26 400,00              |
| 94. | PRINTING AND SUPPLY OF SECURE STATEMENT OF RESULTS (SOR) FOR 2024 & JUNE 2025 EXAMINATIONS              | GOVERNMENT PRINTING WORKS                   | As per Directive from DBE;As per Treasury Regulations 16.A6.4  | ZNE10/094/2024/2025 | R400 200,00             |

| NO.  | PROJECT DESCRIPTION  | NAME OF SUPPLIER                     | TYPE OF PROCUREMENT BY OTHER MEANS  | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|------|--|--------------------------------------|---|---------------------|-------------------------|
| 95.  | INVESTIGATION UNDER PINETOWN DISTRICT ON ALLEGATIONS RAISED IN VARIOUS SCHOOLS   | ISQU ACCOUNTANTS                     | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.  | ZNE10/103/2024/2025 | R1 855 200,00           |
| 96.  | REGISTER ACCOMMODATION FOOD FOR LEARNERS WHO PARTICIPATED IN REGIONAL ESKOM SCIENCE EXPOS AND NATIONAL ISF                         | EXPO FOR YOUNG SCIENTISTS            | As per approved MST business plan Deviation approved by HOD   | ZNE10/114/2024/2025 | R1 135 346,00           |
| 97.  | REGISTRATION FEE FOR 5 PEOPLE TO ATTEND PSYCHOLOGY CONGRESS  | PSCHOLOGICAL SOCIETY OF SOUTH AFRICA | Annual congress that gives Educational Psychologists an opportunity to gain valuable insight into field of psychology   | ZNE10/115/2024/2025 | R46 000,00              |
| 98.  | ADVERTISEMENT FOR THE THREE POSTS HIV & AID SOCIAL ENRICHMENT PROGRAMMES   | CITY PRESS/MEDIA 24                  | As per PFMA instruction note 03 of 2021/2022 that states that if in a specific case it is impractical to invite competitive bids, the AO/AA may procure goods or services by the reasons for deviations from inviting competitive bids must be recorded and approved by the AO/AA (4.1) | ZNE10/116/2024/2025 | R62 100,00              |
| 99.  | ADVERTISEMENT FOR THE THREE POSTS HIV & AID SOCIAL ENRICHMENT PROGRAMMES   | MERCURY/BRADEDGE                     | As per PFMA instruction note 03 of 2021/2022 that states that if in a specific case it is impractical to invite competitive bids, the AO/AA may procure goods or services by the reasons for deviations from inviting competitive bids must be recorded and approved by the AO/AA (4.1) | ZNE10/118/2024/2025 | R21 455,55              |
| 100. | EMERGENCY OF AIR-CONDITIONING AT PRINTING ROOM- MALGATE BUILDING   | AMASHENGE HOLDINGS(PTY)LTD           | Emergency repairs to ensure that printing of Exam Question papers is not compromised.   | ZNE11/001/2024/2025 | R 645 357,00            |
| 101. | REINBURSEMENT FOR INCURRED CONFERENCE (SAPI) COSTS AGAINST 1% SKILLS LEVY AS PART OF TRAINING & DEVELOPMENT: NY MOLOI PAYMENT CODE | NY MOLOI                             | Conference in line with 24/25 Performance agreement & (PDP)   | ZNE11/002/2024/2025 | R 8 050,00              |
| 102. | SECURITY AT THE PRIVATE RESIDENCE FOR MEC HLOMUKA  | THABZO SECURITY SERVICES             | In accordance with the prescript of the Ministerial handbook approved by the President on April 2022  | ZNE11/121/2024/2025 | R 544 607,76            |
| 103. | REQUEST FOR AN APPROVAL OF EMERGENCY SERVICE TO UNBLOCK A SEWERAGE MANHOLE AT DOKKIES, DURBAN                                      | JINDI PROJECTS                       | Emergency services as this is a health hazard   | ZNE11/122/2024/2025 | R 56 900,00             |
| 104. | PROVISION OF SECURITY ADAMS COLLEGE FOR NOV/DEC 2024 NSC MARKING:  | STAN GUMEDE TRADING & SECURITY       | Use of single source service provider approved by Provincial Treasury. Treasury Regulations   | ZNE12/001/2024/2025 | R 319 970,25            |

| NO.  | PROJECT DESCRIPTION   | NAME OF SUPPLIER            | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|------|---|-----------------------------|--|---------------------|-------------------------|
|      |   |                             | 16.A6.4.   |                     |                         |
| 105. | PROVISION OF SECURITY AM MOOLA SPES NOVE SCHOOL FOR NOV/DEC 2024 NSC MARKING: | VULINDLELA SECURITY         | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/002/2024/2025 | R 319 985,20            |
| 106. | PROVISION OF SECURITY ANTON LEMBEDE FOR NOV/DEC 2024 NSC MARKING:             | IZIKHOVA SECURITY           | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/003/2024/2025 | R 319 999,74            |
| 107. | PROVISION OF SECURITY DLANGEZWA HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:     | ON-CALL PROTECTION SERVICES | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/004/2024/2025 | R 320 000,00            |
| 108. | PROVISION OF SECURITY DURBAN HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:        | SSG SECURITY                | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/005/2024/2025 | R319 976,00             |
| 109. | PROVISION OF SECURITY EMPANGENI HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:     | THABISENG SECURITY SERVICES | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/006/2024/2025 | R319 760,00             |
| 110. | PROVISION OF SECURITY ESAYIDI TVET COLLEGE FOR NOV/DEC 2024 NSC MARKING:      | KAMPONGA SECURITY SERVICES  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/007/2024/2025 | R319 539,00             |
| 111. | PROVISION OF SECURITY ESHOWE HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:        | DELTA FORCE ELITE           | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/008/2024/2025 | R319 999,99             |
| 112. | PROVISION OF SECURITY ESTCOURT HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:      | SLB SUNSET REST-SLB         | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/009/2024/2025 | R319 999,00             |
| 113. | PROVISION OF SECURITY GLENWOOD HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:      | VULINDLELA SECURITY         | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/010/2024/2025 | R319 985,20             |
| 114. | PROVISION OF SECURITY INANDA SEMINARY SCHOOL FOR NOV/DEC 2024 NSC MARKING:    | LWANDLE SECURITY            | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/011/2024/2025 | R320 000,00             |
| 115. | PROVISION OF SECURITY JAMES NXUMALO HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING: | THABISENG SECURITY SERVICES | Use of single source service provider approved by Provincial   | ZNE12/012/2024/2025 | R319 760,00             |

| NO.  | PROJECT DESCRIPTION  | NAME OF SUPPLIER                    | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|------|--|-------------------------------------|--|---------------------|-------------------------|
|      |  |                                     | Treasury. Treasury Regulations 16.A6.4.  |                     |                         |
| 116. | PROVISION OF SECURITY KOKSTAD COLLEGE FOR NOV/DEC 2024 NSC MARKING:                    | PRESTIGE SECURITY                   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/013/2024/2025 | R319 358,91             |
| 117. | PROVISION OF SECURITY LADYSMITH HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:              | SLB SUNSET REST TRADE & SUPPLIERS   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/014/2024/2025 | R319 999,00             |
| 118. | PROVISION OF SECURITY MANDLA MTHETHWA HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:        | THEMBALAMASHENGE TARDING            | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/015/2024/2025 | R310 000,00             |
| 119. | PROVISION OF SECURITY MARITZBURG COLLEGE FOR NOV/DEC 2024 NSC MARKING:                 | TRUSTFORECE SECURITY                | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/016/2024/2025 | R320 000,00             |
| 120. | PROVISION OF SECURITY MOUNT CURRIE SENIOR SECONDARY FOR NOV/DEC 2024 NSC MARKING:      | BUFFALO PROTECTION SERVICES         | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/017/2024/2025 | R320 000,00             |
| 121. | PROVISION OF SECURITY NORTHWOOD SCHOOL FOR NOV/DEC 2024 NSC MARKING:                   | MARSHALL SECURITY                   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/018/2024/2025 | R319 999,89             |
| 122. | PROVISION OF SECURITY PHOLELA SPECIAL SCHOOL FOR NOV/DEC 2024 NSC MARKING:             | VULINDLELA SECURITY                 | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/019/2024/2025 | R319 985,20             |
| 123. | PROVISION OF SECURITY PIETERMARITZBURG GIRLS HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING: | RED ALERT TSS                       | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/020/2024/2025 | R320 000,00             |
| 124. | PROVISION OF SECURITY PIONEER HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:                | SLB SUNSET REST TRADE AND SUPPLIERS | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/021/2024/2025 | R319 999,00             |
| 125. | PROVISION OF SECURITY PORT NATAL SCHOOL FOR NOV/DEC 2024 NSC MARKING:                  | VULINDLELA SECURITY                 | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/022/2024/2025 | R319 985,20             |

| NO.  | PROJECT DESCRIPTION  | NAME OF SUPPLIER                     | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|------|--|--------------------------------------|--|---------------------|-------------------------|
| 126. | PROVISION OF SECURITY PORTSHEPSTONE SENIOR PMY SCHOOL FOR NOV/DEC 2024 NSC MARKING:            | VULINDLELA SECURITY                  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/023/2024/2025 | R309 913,50             |
| 127. | PROVISION OF SECURITY SAREL CILLIERS HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:                 | SLB SUNSET REST TRADE AND SUPPLIERS  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/024/2024/2025 | R319 999,00             |
| 128. | PROVISION OF SECURITY SIYAMUKELA HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:                     | THABZO SECURITY SERVICES             | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/025/2024/2025 | R319 524,05             |
| 129. | PROVISION OF SECURITY SUID NATAL HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:                     | VULINDLELA SECURITY                  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/026/2024/2025 | R319 985,20             |
| 130. | PROVISION OF SECURITY UMFOLOZI TVET COLLEGE-ESKHAWINI CAMPUS FOR NOV/DEC 2024 NSC MARKING:     | VULINDLELA SECURITY                  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/027/2024/2025 | R319 985,20             |
| 131. | PROVISION OF SECURITY UMLAZI COMPREHENSIVE TECHNICAL HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING: | KENYON SECURITY SERVICES             | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/028/2024/2025 | R309 902,00             |
| 132. | PROVISION OF SECURITY VN NAIK SCHOOL FOR THE DEAF FOR NOV/DEC 2024 NSC MARKING:                | VULINDLELA SECURITY                  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/029/2024/2025 | R319 985,20             |
| 133. | PROVISION OF SECURITY VRYHEID COMPREHENSIVE HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:          | THABISENG SECURITY SERVICES          | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/030/2024/2025 | R319 760,00             |
| 134. | PROVISION OF SECURITY VRYHEID HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:                        | SLB SUNSET REST TRADIE AND SUPPLIERS | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/031/2024/2025 | R319 999,00             |
| 135. | PROVISION OF SECURITY VUKILE HIGH SCHOOL FOR NOV/DEC 2024 NSC MARKING:                         | LRM PROTECTION SERVICES              | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/032/2024/2025 | R309 750,00             |
| 136. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING:ADAMS COLLEGE                               | SUMPTUOUS CATERERS                   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations          | ZNE12/037/2024/2025 | R2 434 830,00           |

| NO.  | PROJECT DESCRIPTION   | NAME OF SUPPLIER          | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|------|---|---------------------------|--|---------------------|-------------------------|
|      |   |                           | 16.A6.4.   |                     |                         |
| 137. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: AM MOOLA SPES NOVA SCHOOL             | AM MOOLA SPES NOVA SCHOOL | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/038/2024/2025 | R1 859 964,00           |
| 138. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: ANTON LEMBEDE MST ACADEMY             | SUMPTUOUS CATERERS        | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/039/2024/2025 | R784 361,00             |
| 139. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: DLANGEZWA HIGH SCHOOL                 | SUMPTUOUS CATERERS        | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/040/2024/2025 | R2 272 508,00           |
| 140. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: DURBAN HIGH SCHOOL                    | PEPPERS & PANS            | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/041/2024/2025 | R1 738 076,00           |
| 141. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: EMPANGENI HIGH SCHOOL                 | EMPANGENI HIGH SCHOOL     | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/042/2024/2025 | R1 262 244,00           |
| 142. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: ESAYIDI TVET COLLEGE-GAMALAKHE CAMPUS | GND CATERERS              | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/043/2024/2025 | R2 672 453,00           |
| 143. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: ESHOWE HIGH SCHOOL                    | ESHOWE HIGH SCHOOL        | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/044/2024/2025 | R1 460 898,00           |
| 144. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: ESCOURT HIGH SCHOOL                   | ESCOURT HIGH SCHOOL       | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/045/2024/2025 | R1 595 678,00           |
| 145. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: GLENWOOD HIGH SCHOOL                  | GLENWOOD HIGH SCHOOL      | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/046/2024/2025 | R1 262 244,00           |
| 146. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: INANDA SEMINARY SCHOOL                | CAPITOL CATERERS          | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/047/2024/2025 | R160 812,00             |
| 147. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: JAMES NXUMALO HIGH SCHOOL             | SUMPTUOUS CATERERS        | Use of single source service provider approved by Provincial   | ZNE12/048/2024/2025 | R2 120 441,00           |

| NO.  | PROJECT DESCRIPTION  | NAME OF SUPPLIER                     | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|------|--|--------------------------------------|--|---------------------|-------------------------|
|      |  |                                      | Treasury. Treasury Regulations 16.A6.4.  |                     |                         |
| 148. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: KOKSTAD COLLEGE                            | KOKSTAD COLLEGE                      | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/049/2024/2025 | R966 021,00             |
| 149. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: LADYSMITH HIGH SCHOOL                      | LADYSMITH HIGH SCHOOL                | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/050/2024/2025 | R800 769,00             |
| 150. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: MANDLA MTHETHWA SCHOOL OF EXCELLENCE       | CLEAR RUN TRADING                    | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/051/2024/2025 | R648 702,00             |
| 151. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: MARITZBURG COLLEGE                         | GRANNY MACS                          | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/052/2024/2025 | R2 551 737,00           |
| 152. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: MOUNT CURRIE SENIOR SECONDARY SCHOOL       | MOUNT CURRIE SENIOR SECONDARY SCHOOL | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/053/2024/2025 | R822 451,00             |
| 153. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: SIYAMUKELA HIGH SCHOOL                     | SUMPTUOUS CATERERS                   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/054/2024/2025 | R1 756 828,00           |
| 154. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: SUID NATAL HIGH SCHOOL                     | SUID NATAL HIGH SCHOOL               | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/055/2024/2025 | R1 205 109,00           |
| 155. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: UMFOLOZI TVET COLLEGE-ESIKHAWINI CAMPUS    | SUMPTUOUS CATERERS                   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/056/2024/2025 | R1 938 488,00           |
| 156. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: UMLAZI COMPREHENSIVE TECHNICAL HIGH SCHOOL | SUMPTUOUS CATERERS                   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/057/2024/2025 | R2 335 210,00           |
| 157. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: VN NAIK SCHOOL FOR THE DEAF                | SUMPTUOUS CATERERS                   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/058/2024/2025 | R2 096 122,00           |

| NO.  | PROJECT DESCRIPTION   | NAME OF SUPPLIER                    | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|------|---|-------------------------------------|--|---------------------|-------------------------|
| 158. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: VRYHEID COMPREHENSIVE HIGH SCHOOL   | SUMPTUOUS CATERERS                  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/059/2024/2025 | R2 801 373,00           |
| 159. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: VRYHEID HIGH SCHOOL                 | VRYHEID HIGH SCHOOL                 | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/060/2024/2025 | R1 520 084,00           |
| 160. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: VUKILE HIGH SCHOOL                  | SUMPTUOUS CATERERS                  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/061/2024/2025 | R573 401,00             |
| 161. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: NORTHWOOD SCHOOL                    | PEPPERS & PANS                      | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/062/2024/2025 | R1 563 741,00           |
| 162. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: PHOLELA SPECIAL SCHOOL              | PHOLELA SPECIAL SCHOOL              | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/063/2024/2025 | R1 205 109,00           |
| 163. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: PIETERMARITZBURG GIRLS HIGH SCHOOL  | PIETERMARITZBURG GIRLS HIGH SCHOOL  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/064/2024/2025 | R1 053 042,00           |
| 164. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: PIONEER SPECIAL SCHOOL              | PIONEER HIGH SCHOOL                 | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/065/2024/2025 | R1 946 399,00           |
| 165. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: PORT NATAL SCHOOL                   | SUMPTUOUS CATERERS                  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/066/2024/2025 | R644 307,00             |
| 166. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: PORT SHEPSTON SENIOR PRIMARY SCHOOL | PORT SHEPSTON SENIOR PRIMARY SCHOOL | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/067/2024/2025 | R472 023,00             |
| 167. | PROVISION OF CATERING FOR NOV/DEC 2024 NSC MARKING: SAREL CILLIERS HIGH SCHOOL          | SAREL CILLIERS HIGH SCHOOL          | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/068/2024/2025 | R2 109 600,00           |
| 168. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: ADAMS COLLEGE                                | ADAMS COLLEGE                       | Use of single source service provider approved by Provincial Treasury. Treasury Regulations          | ZNE12/069/2024/2025 | R855 930,00             |

| NO.  | PROJECT DESCRIPTION  | NAME OF SUPPLIER          | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|------|--|---------------------------|--|---------------------|-------------------------|
|      |  |                           | 16.A6.4.   |                     |                         |
| 169. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: AM MOOLLA SPES NOVA SPES NOVA | NOVA SPES NOVA            | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/070/2024/2025 | R653 844,00             |
| 170. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: ANTON LEMBEDE MST ACADEMY     | ANTON LEMBEDE MST ACADEMY | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/071/2024/2025 | R275 731,00             |
| 171. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: DLANGEZWA HIGH SCHOOL         | DLANGEZWA HIGH SCHOOL     | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/072/2024/2025 | R798 868,00             |
| 172. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: DURBAN HIGH SCHOOL            | DURBAN HIGH SCHOOL        | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/073/2024/2025 | R610 996,00             |
| 173. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: EMPANGENI HIGH SCHOOL         | EMPANGENI HIGH SCHOOL     | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/074/2024/2025 | R443 724,00             |
| 174. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: ESAYIDI TVET COLLEGE          | ESAYIDI TVET COLLEGE      | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/075/2024/2025 | R939 463,00             |
| 175. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: ESHOWE HIGH SCHOOL            | ESHOWE HIGH SCHOOL        | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/076/2024/2025 | R513 558,00             |
| 176. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: ESTCOURT HIGH SCHOOL          | ESTCOURT HIGH SCHOOL      | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/077/2024/2025 | R560 938,00             |
| 177. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: GLENWOOD HIGH SCHOOL          | GLENWOOD HIGH SCHOOL      | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/078/2024/2025 | R443 724,00             |
| 178. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: INANDA SEMINARY SCHOOL        | INANDA SEMINARY SCHOOL    | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/079/2024/2025 | R564 852,00             |
| 179. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: JAMES NXUMALO HIGH SCHOOL     | JAMES NXUMALO HIGH SCHOOL | Use of single source service provider approved by Provincial   | ZNE12/080/2024/2025 | R745 411,00             |

| NO.  | PROJECT DESCRIPTION   | NAME OF SUPPLIER                     | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|------|---|--------------------------------------|--|---------------------|-------------------------|
|      |   |                                      | Treasury. Treasury Regulations 16.A6.4.  |                     |                         |
| 180. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: KOKSTAD COLLEGE                      | KOKSTAD COLLEGE                      | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/081/2024/2025 | R339 591,00             |
| 181. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: LADYSMITH HIGH SCHOOL                | LADYSMITH HIGH SCHOOL                | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/082/2024/2025 | R281 499,00             |
| 182. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: MANDLA MTHETHWA SCHOOL OF EXCELLENCE | MANDLA MTHETHWA SCHOOL OF EXCELLENCE | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/083/2024/2025 | R228 042,00             |
| 183. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: MARITZBURG COLLEGE                   | MARITZBURG COLLEGE                   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/084/2024/2025 | R897 027,00             |
| 184. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: MOUNT CURRIE SENIOR S.S              | MOUNT CURRIE SENIOR S.S              | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/085/2024/2025 | R289 121,00             |
| 185. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: PHOLELA SPECIAL SCHOOL               | PHOLELA SPECIAL SCHOOL               | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/086/2024/2025 | R423 639,00             |
| 186. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: NORTH WOOD SCHOOL                    | NORTH WOOD SCHOOL                    | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/087/2024/2025 | R549 711,00             |
| 187. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: PIETERMARITZBURG GIRLS HIGH SCHOOL   | PIETERMARITZBURG GIRLS HIGH SCHOOL   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/088/2024/2025 | R370 182,00             |
| 188. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: PIONIER HIGH SCHOOL                  | PIONIER HIGH SCHOOL                  | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/089/2024/2025 | R684 229,00             |
| 189. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: PORT NATAL SCHOOL                    | PORT NATAL SCHOOL                    | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/090/2024/2025 | R226 497,00             |

| NO.  | PROJECT DESCRIPTION   | NAME OF SUPPLIER                       | TYPE OF PROCUREMENT BY OTHER MEANS   | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|------|---|--|--|---------------------|-------------------------|
| 190. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: PORT SHEPSTONE PMY SCHOOL              | PORT SHEPSTONE PMY SCHOOL              | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/091/2024/2025 | R165 933,00             |
| 191. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: SAREL CILLIERS HIGH SCHOOL             | SAREL CILLIERS HIGH SCHOOL             | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/092/2024/2025 | R741 600,00             |
| 192. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: SIYAMUKELA HIGH SCHOOL                 | SIYAMUKELA HIGH SCHOOL                 | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/093/2024/2025 | R617 585,00             |
| 193. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: SUID NATAL HIGH SCHOOL                 | SUID NATAL HIGH SCHOOL                 | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/094/2024/2025 | R423 639,00             |
| 194. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: UMFOLOZI TVET COLLEGE -ESIKHANINI      | UMFOLOZI TVET COLLEGE -ESIKHANINI      | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/095/2024/2025 | R681 448,00             |
| 195. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: UMLAZI COMPREHENSIVE -TECH HIGH SCHOOL | UMLAZI COMPREHENSIVE -TECH HIGH SCHOOL | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/096/2024/2025 | R820 910,00             |
| 196. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: VN NAIK SCHOOL FOR THE DEAF            | VN NAIK SCHOOL FOR THE DEAF            | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/097/2024/2025 | R736 862,00             |
| 197. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: VRYHEID COMPREHENSIVE HIGH SCHOOL      | VRYHEID COMPREHENSIVE HIGH SCHOOL      | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/098/2024/2025 | R984 783,00             |
| 198. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: VRYHEID HIGH SCHOOL                    | VRYHEID HIGH SCHOOL                    | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/099/2024/2025 | R534 364,00             |
| 199. | USE OF VENUE FOR NOV/DEC 2024 NSC MARKING: VUKILE HIGH SCHOOL                     | VUKILE HIGH SCHOOL                     | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4. | ZNE12/100/2024/2025 | R201 571,00             |
| 200. | EMERGENCY REQUEST FOR PLUMBING REPAIRS AT TRURO HOUSE BUILDING                    | JINDI PROJECTS                         | Emergency services as this is a health hazard  | ZNE12/102/2024/2025 | R60 160,00              |

| NO.  | PROJECT DESCRIPTION   | NAME OF SUPPLIER              | TYPE OF PROCUREMENT BY OTHER MEANS  | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|------|---|-------------------------------|---|---------------------|-------------------------|
| 201. | ADVERTISEMENT FOR ONE POST(SMS) -CFO  | ADSPACE24 (MEDIA 24)          | As per PFMA instruction note 03 of 2021/2022 that states that if in a specific case it is impractical to invite competitive bids, the AO/AA may procure goods or services by the reasons for deviations from inviting competitive bids must be recorded and approved by the AO/AA (4.1) | ZNE01/010/2024/2025 | R13 800,00              |
| 202. | PROVISION OF 60 & 20 SEATER BUSES TO TRANSPORT 74 LEARNERS AND 06 TEACHERS FROM EMPANGENI HIGH SCHOOL TO DURBAN ICC | IKHWEZI BUS SERVICES          | Use of single source service provider approved by HOD   | ZNE01/001/2024/2025 | R14 500,00              |
| 203. | ADVERTISEMENT FOR ONE POST(SMS) -CFO  | ILANGA/MADLA-MATLA PUBLISHING | As per PFMA instruction note 03 of 2021/2022 that states that if in a specific case it is impractical to invite competitive bids, the AO/AA may procure goods or services by the reasons for deviations from inviting competitive bids must be recorded and approved by the AO/AA (4.1) | ZNE01/011/2024/2025 | R13 808,28              |
| 204. | USE OF VENUE FOR RE-MARK-FEB 2025 AT GLENWOOD HIGH SCHOOL   | GLENWOOD HIGH SCHOOL          | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.  | ZNE02/013/2024/2025 | R100 116,00             |
| 205. | USE OF VENUE FOR RE-MARK-FEB 2025 AT PORT NATAL SCHOOL  | PORT NATAL SCHOOL             | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.  | ZNE02/014/2024/2025 | R80 134,00              |
| 206. | USE OF VENUE FOR RE-MARK-FEB 2025 AT VN NAIK SCHOOL FOR THE DEAF  | VN NAIK SCHOOL FOR THE DEAF   | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.  | ZNE02/015/2024/2025 | R95 584,00              |
| 207. | CATERING SERVICES FOR RE-MARK-FEB 2025 AT GLENWOOD HIGH SCHOOL -IN HOUSE (GLENWOOD HIGH SCHOOL)                     | GLENWOOD HIGH SCHOOL          | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.  | ZNE02/016/2024/2025 | R 284 796,00            |
| 208. | CATERING SERVICES FOR RE-MARK-FEB 2025 AT PORT NATAL SCHOOL (MANDATE MM CATERING)                                   | MANDATE MM CATERING           | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.  | ZNE02/017/2024/2025 | R 227 954,00            |
| 209. | CATERING SERVICES FOR RE-MARK-FEB 2025 AT VN NAIK SCHOOL FOR THE DEAF (SUMPTUOUS CATERERS)                          | SUMPTUOUS CATERERS            | Use of single source service provider approved by Provincial Treasury. Treasury Regulations   | ZNE02/018/2024/2025 | R 271 904,00            |

| NO.          | PROJECT DESCRIPTION  | NAME OF SUPPLIER                            | TYPE OF PROCUREMENT BY OTHER MEANS  | CONTRACT NUMBER     | VALUE OF CONTRACT R'000 |
|--------------|--|---|---|---------------------|-------------------------|
|              |  |   | 16.A6.4.  |                     |                         |
| 210.         | SECURITY SERVICES FOR RE-MARK-FEB 2025 AT GLENWOOD HIGH SCHOOL (VULINDLELA MONITORING AND GUARDING SERVICES)       | VULINDLELA MONITORING AND GUARDING SERVICES | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.  | ZNE02/019/2024/2025 | R 54 970,00             |
| 211.         | SECURITY SERVICES FOR RE-MARK-FEB 2025 AT PORT NATAL SCHOOL (VULINDLELA MONITORING AND GUARDING SERVICES)          | VULINDLELA MONITORING AND GUARDING SERVICES | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.  | ZNE02/020/2024/2025 | R 54 970,00             |
| 212.         | SECURITY SERVICES FOR RE-MARK-FEB 2025 AT VN NAIK SCHOOL FOR THE DEAF(VULINDLELA MONITORING AND GUARDING SERVICES) | VULINDLELA MONITORING AND GUARDING SERVICES | Use of single source service provider approved by Provincial Treasury. Treasury Regulations 16.A6.4.  | ZNE02/021/2024/2025 | R 54 970,00             |
| 213.         | ACQUISITION OF EDUCATORS APPLICATION SUPPORT AND MAINTANANCE FOR 4 MONTHS  | ADAPT IT                                    | srvice provider appointed whist SITA completes its internal process.  | ZNE03/004/2024/2025 | R 544 355,86            |
| 214.         | SELFCARE KITS  | Ndabase Printing Solutions                  | LTSM for Leaners with severe to profound intellectual Disabilities to support the implementation of the Learning Program procured through implementing Agent  | ZNE02/023/2024/2025 | R 1 000 000,00          |
| 215.         | ADVERTISEMENT FOR HARRY GWALA DISTRICT DIRECTOR. HRM VACANCY CIRCULAR NO. 05 OF 2025                               | ILANGA                                      | As per PFMA instruction note 03 of 2021/2022 that states that if in a specific case it is impractical to invite competitive bids, the AO/AA may procure goods or services by the reasons for deviations from inviting competitive bids must be recorded and approved by the AO/AA (4.1) | ZNE03/006/2024/2025 | R 11 046,62             |
| 216.         | ADVERTISEMENT FOR HARRY GWALA DISTRICT DIRECTOR. HRM VACANCY CIRCULAR NO. 05 OF 2025                               | CITY PRESS                                  | As per PFMA instruction note 03 of 2021/2022 that states that if in a specific case it is impractical to invite competitive bids, the AO/AA may procure goods or services by the reasons for deviations from inviting competitive bids must be recorded and approved by the AO/AA (4.1) | ZNE03/007/2024/2025 | R13 800,00              |
| <b>TOTAL</b> |  |   |   |                     | <b>R206 901 243,62</b>  |

### 3.2 Contract variations and expansions

| Project description | Name of supplier | Contract modification type<br>(Expansion or Variation) | Contract number | Original contract value | Value of previous contract<br>expansion/s or variation/s (if<br>applicable) | Value of current contract expansion<br>or variation |
|---------------------|------------------|--|-----------------|-------------------------|---|---|
|                     |                  |  |                 | R'000                   | R'000   | R'000   |
| NIL                 | NIL              | NIL  | NIL             | NIL                     | NIL   | NIL   |
|                     |                  |  |                 |                         |   |   |
| Total               |                  |  |                 |                         |   |   |

## PART F: FINANCIAL INFORMATION

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## Report of the auditor-general to KwaZulu-Natal Provincial Legislature on vote no. 5: KwaZulu-Natal Department of Education

### Report on the audit of the financial statements

#### Qualified opinion

1. I have audited the financial statements of the KwaZulu-Natal Department of Education set out on pages 229 to 294, which comprise the appropriation statement, statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effect of the matter described in the basis for qualified opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the KwaZulu-Natal Department of Education as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) prescribed by National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 24 of 2024 (Dora).

#### Basis for qualified opinion

##### Irregular expenditure

3. The irregular expenditure incurred during the current financial year and prior year was not all included in the notes to the financial statements, as required by section 40(3)(b)(i) of the PFMA. Expenditure was incurred in contravention of the supply chain management requirements, resulting in irregular expenditure. I was unable to determine the full extent of the irregular expenditure that occurred during the current financial year and prior year as it was impracticable to do so.

#### Context for opinion

4. 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.
5. 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.
6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### Emphasis of matter

7. I draw attention to the matter below. My opinion is not modified in respect of this matter.

### **Going concern**

8. As stated in note 14 to the financial statements, the department had a bank overdraft of R1,91 billion at year-end. This was because of budget reductions, the negative impact of the covid-19 pandemic, spending on personal protective equipment (PPE) and partially funded wage curve agreement which continue to place pressure on the finances of the department.

The department has a turnaround strategy which includes implementation of cost cutting measures, reprioritising budgets for each financial year, requesting additional funds through provincial/national treasury, constantly reviewing and managing the cash flow situation monthly, focusing on key service delivery areas to ensure costs are managed, moratorium on filling of non-critical posts, and reporting to various other oversight bodies regarding cash flow pressures.

### **Other matter**

9. I draw attention to the matter below. My opinion is not modified in respect of this matter.

### **Unaudited supplementary schedules**

10. The supplementary information set out on pages 295 to 305 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

### **Responsibilities of the accounting officer for the financial statements**

11. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS and the requirements of the PFMA and Dora; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
12. 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**

13. 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.
14. 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 225, forms part of my auditor's report.

## Report on the audit of the annual performance report

15. 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.
16. I selected the following programmes presented in the annual performance report for the year ended 31 March 2025 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  |
|---|--------------|--|
| <b>Programme 2: Public ordinary schools</b>           | 57 to 59     | To provide public ordinary education from Grade 1 to Grade 12, in accordance with the South African Schools Act and White Paper 6 on inclusive education. (e-learning is also included). |
| <b>Programme 5: Early childhood development (ECD)</b> | 63           | To provide ECD at the Grade R and pre-grade R in accordance with White Paper 5 (e-learning is also included).  |
| <b>Programme 6: Infrastructure development</b>        | 65 to 66     | To provide and maintain school infrastructure facilities through infrastructure programmes in support of teaching and learning at schools.   |

17. 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.
18. 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.

19. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

20. The material findings on the reported performance information for the selected programmes are as follows:

**Programme 2: Public ordinary schools**

21. The department contributes to / is responsible for various objectives in priority 3 and priority 6 in terms of the revised Medium-Term Strategic Framework (MTSF). However, indicators to measure performance on these objectives were omitted from the approved planning documents. Consequently, the achievement of these objectives was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability on the progress towards achievement of the revised MTSF.

| Indicator  | Reasons provided by the accounting officer for non-inclusion   |
|--|--|
| Lesson plans for home language literacy in Grades 1 to 3 have been developed in all languages                                  | <p>Some of the deficits are as a result of the province not being provided with the enablers by the Department of Basic Education (DBE) to include some of the MTSF indicators in the strategic documents.</p> <p>Despite this, the department tried to comply with the revised Framework for Strategic Plans and Annual Performance Plans (FSAPP) as far as possible and as far as aligning our priorities with government's broad strategies and policies is concerned. Although some of the MTSF indicators are not reflected under our seven programmes, they are all included as an annexure in our strategic projects (SP) and annual performance plan (APP).</p> <p>Our SP and APP due to a large extent reflect relevant, implementable priorities as reflected in the MTSF, with institutional outcomes, outcome indicators and targets aligned with the priorities.</p> <p>A major challenge was the fact that the DBE was not able to standardise output indicators for the sector to ensure that the relevant MTSF indicators are included in the provinces' short- and medium-term plans.</p> |
| National Reading Plan for primary schools implemented  |  |
| All schools to implement early grade reading assessment to support reading at required level by Grade 3                        |  |
| Coding and robotics curriculum implemented   |  |
| Availability of reading material for Grade 3 learners in indigenous languages  |  |
| Number of districts in which teacher development has been conducted as per district improvement plan                           |  |
| New systemic evaluation is operational   |  |
| Skills subjects introduced that are relevant to the Fourth Industrial Revolution (4IR) (robotics, coding and digital learning) |  |
| Schools with access to information and communication technology (ICT) devices  |  |
| Digitised textbooks  |  |
| Education facility management system is developed at provincial level  |  |
| Number of schools connected for teaching and learning  |  |

### Programme 5: Early childhood development

22. The department contributes to / is responsible for various objectives in priority 3 and priority 4 in terms of the revised MTSF. However, indicators to measure performance on these objectives were omitted from the approved planning documents. Consequently, the achievement of these objectives was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability on the progress towards achievement of the revised MTSF.

| Indicator   | Reasons provided by the accounting officer for non-inclusion   |
|---|--|
| Operationalise an ECD education management information system | <p>Some of the deficits are as a result of the province not being provided with the enablers by the DBE to include some of the MTSF indicators in the strategic documents.</p> <p>Despite this, the department tried to comply with the revised Framework for FSAPP as far as possible and as far as aligning our priorities with government's broad strategies and policies is concerned. Although some of the MTSF indicators are not reflected under our seven programmes, they are all included as an annexure in our SP and APP.</p> <p>Our SP and APP due to a large extent reflect relevant, implementable priorities as reflected in the MTSF, with institutional outcomes, outcome indicators and targets aligned with the priorities.</p> <p>A major challenge was the fact that the DBE was not able to standardise output indicators for the sector to ensure that the relevant MTSF indicators are included in the provinces' short- and medium-term plans.</p> |
| Develop new funding models for ECD delivery                   |  |
| School readiness assessment system                            |  |

### SOI 501: Number of public schools that offer Grade R

23. An achievement of 4045 was reported against a target of 4 082. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

### SOI 502: Number of children accessing registered ECD programmes

24. An achievement of 175 001 was reported against a target of 145 200. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

### Programme 6: Infrastructure development

25. In terms of Dora, the purpose of the Education Infrastructure Grant (EIG) is to help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation; to

address achievement of the targets set out in the minimum norms and standards for school infrastructure; to address damages to infrastructure; to enhance capacity to deliver infrastructure in education. However, various indicators to measure performance on the mandate were omitted from the approved planning documents. Consequently, achievement against the mandate was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability for delivery on the mandated responsibilities.

| Indicator  | Reasons provided by the accounting officer for non-inclusion   |
|--|--|
| Number of new schools, additional education spaces, education support spaces and administration facilities constructed as well as equipment and furniture provided | The EIG performance indicators are in the conditional grand table in the annual performance plan. It is reflected according to the template provided in the guidelines for implementation of the revised FSSAP. The template only has the following column headings, name of grant, purpose, outputs, current annual budget (R thousands) and period of grant. |
| Number of existing schools' infrastructure upgraded and rehabilitated including schools constructed of asbestos material and other inappropriate material          |  |
| Number of disaster damaged school rehabilitated  |  |
| Number of new special schools provided, and existing special and full-service schools upgraded and maintained  |  |

#### Other matters

26. I draw attention to the matters below.

#### Achievement of planned targets

27. 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.
28. The tables that follow provide information on the achievement of planned targets and list the key 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 53 to 68.

#### Public ordinary schools

| <i>Targets achieved: 82%</i>   |                |                      |
|--|----------------|----------------------|
| <i>Budget spent: 101%</i>  |                |                      |
| Key indicators not achieved  | Planned target | Reported achievement |
| SOI 203: Percentage of learners in schools that are funded at a minimum level.                   | 100%           | 0%                   |
| NSOI 2.2: Percentage of core LTSMs delivered to public ordinary schools by day one of the school | 100%           | 71%                  |

### Early childhood development

*Targets achieved: 60%*

*Budget spent: 100%*

| Key indicators not achieved                           | Planned target | Reported achievement |
|---|----------------|----------------------|
| SOI 501: Number of public schools that offer Grade R. | 4 082          | 4 045                |
| NSOI 5.2: Number of fully registered ECD centres.     | 2 150          | 2 140                |

### Infrastructure development

*Targets achieved: 67%*

*Budget spent: 100%*

| Key indicators not achieved   | Planned target | Reported achievement |
|---|----------------|----------------------|
| SOI 601: Number of public schools provided with water infrastructure.           | 150            | 40                   |
| SOI 603: Number of public schools supplied with sanitation facilities.          | 150            | 88                   |
| SOI 605: Number of schools where scheduled maintenance projects were completed. | 500            | 356                  |

### Material misstatements

29. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for public ordinary schools, early childhood development and infrastructure development. Management did not correct all the misstatements, and I reported material findings in this regard.

### Report on compliance with legislation

30. 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.
31. 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.
32. 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.
33. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

### **Expenditure management**

34. Effective and appropriate steps were not taken to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. As reported in the basis for qualified opinion, the value as disclosed in note 25 of the financial statements does not reflect the full extent of the irregular expenditure incurred. Most of the irregular expenditure disclosed in the financial statements was caused by non-compliance with supply chain management requirements.
35. Effective and appropriate steps were not taken to prevent unauthorised expenditure disclosed in note 25 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1.
36. 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.

### **Consequence management**

37. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred unauthorised, irregular as well as fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations were not performed.

### **Procurement and contract management**

38. 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.

### **Strategic planning and performance management**

39. Specific information systems were not implemented to enable the monitoring of progress made towards achieving targets, core objectives and service delivery as required by public service regulation 25(1)(e)(i) and (iii).

|   |
|---|
| <b>Other information in the annual report</b> |
|---|

40. The accounting officer is responsible for the other information included in the annual report which includes general information, governance information (including the audit committee report) and human resource management information. The other information referred to 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.
41. 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.
42. 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.
43. The other information I obtained prior to the date of this auditor's report is general information, part of governance information and human resource management information, and the audit committee report is expected to be made available to us after 31 July 2025.

44. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.
45. When I do receive and read the audit committee report, 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.

#### **Internal control deficiencies**

46. 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.
47. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
48. Leadership did not implement effective review and monitoring controls to ensure accurate financial and performance reporting. In addition, adequate oversight of compliance with applicable legislation was not exercised, which resulted in material findings on performance information and non-compliance with key legislation.
49. Management did not implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting. In this regard, management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.

#### **Material irregularities**

50. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

##### **Material irregularity identified during the audit**

51. The material irregularity identified is as follows:

##### **Payment of hostel allowances to ineligible employees**

52. In contravention of Treasury Regulation 8.1.1, the department paid hostel allowances to ineligible employees during 2023-24, e.g. employees not employed at a school with hostel facilities, due to the allowances not reviewed annually as required by the HRM circular. The allowances were paid from 1 April 2018 to 31 March 2024 and were supported by the PERSAL reports provided. The non-compliance has resulted in a material financial loss of R3,74 million for the Department of Education and is likely to have resulted in further material financial loss for the department.
53. The accounting officer was notified of the material irregularity on 24 June 2025. The following actions have been taken to resolve the material irregularity:

- The accounting officer stopped the payment of the hostel allowances and wrote letters to the employees concerned to notify them of this action.
- The accounting officer initiated the process of recovery of the losses by implementing its Debt Management Policy. Debts were raised against ineligible employees, and salary deductions for the recovery of these amounts have commenced and are currently in progress.
- An internal investigation into the matter was initiated by the Human Resources department in collaboration with district officers. The accounting officer plans to take the necessary actions based on the outcome of this investigation.

54. I will follow up on the implementation of the planned actions during my next audit.

#### **Status of previously reported material irregularity**

##### **Learners not fed, causing substantial harm**

55. The department awarded a contract to the value of R1,2 billion to a supplier to provide procurement of all food items and other non-food items specifically for the use in the implementation of the National School Nutrition Programme (NSNP), in contravention of section 38(1) (a) (iii) of PFMA. The overall purpose of the programme is to improve the health and nutritional status of South African school going children, to improve levels of school attendance and to improve the learning capacity of children, which should in turn level the playing field for learners from poor socio-economic background in terms of access to education. It aims to provide meals, to the needy learners. The meals which are provided at schools are, therefore, intended to give energy for mental and physical activities for the body and brain to function and to make the learners alert and receptive during lessons.
56. Due to various challenges and deficiencies in the school feeding process and the management of the supplier, the department has failed to provide meals to learners at several schools in the province during the period 12 April 2023 to 23 April 2023 when schools opened for the second term of the 2023 academic year. The lack of meals had caused substantial harm to the general public, as it had severe consequences on the health and wellbeing of these growing children, as well as their ability to learn and succeed in school, ultimately even likely to impact their future livelihoods.
57. The accounting officer was notified of the material irregularity on 5 September 2023. The following actions have been taken to resolve the material irregularity:
- A tender process has been initiated to appoint new service providers to procure and deliver food to the schools. The invitation to submit proposals closed on 16 May 2025, and the evaluation of proposals is underway.
  - The plans to appoint an independent service provider to investigate the non-compliance and deficiencies that led to learners not fed, with the aim of recommending measures and actions that may need to be taken against implicated officials was suspended due to financial constraints faced by the department.
58. I will follow up on the investigation and implementation of the planned actions during my next audit.

#### **Other reports**

59. 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.
60. The department's internal control unit and the forensic unit of the office of the Premier conducted 77 investigations covering the period 1 April 2011 to 31 March 2025. These investigations relate to various allegations of ghost employees, fraud and corruption, supply chain management irregularities, mismanagement of school funds, improper human resource appointments, fake qualifications, and payments to educators for services were not rendered. Of these investigations, 47

had been completed while 30 were ongoing at the date of this report. The implementation of recommendations of completed investigations was in progress at the date of this report.

*Auditor-General.*

Pietermaritzburg

31 July 2025



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## **Annexure to the auditor's report**

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

### **Auditor-general's responsibility for the audit**

#### **Professional judgement and professional scepticism**

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programmes and on the department's compliance with selected requirements in key legislation.

#### **Financial statements**

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the department to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a department to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

#### **Communication with those charged with governance**

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

## Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

| Legislation  | Sections or regulations  |
|--|--|
| Public Finance Management Act 1 of 1999                        | Section 1; 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii);<br>Section 38(1)(d); 38(1)(h)(iii); 38(1)(j); 39(1)(a);<br>Section 39(2)(a); 40(1)(a); 40(1)(b); 40(1)(c)(i);<br>Section 43(1); 43(4); 44(1); 44(2); 45(b)   |
| Treasury Regulations, 2005                                     | Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a);<br>Regulation 5.2.3(d); 5.3.14; 6.3.1(a); 6.3.1(b);<br>Regulation 6.3.1(c); 6.3.1(d); 6.4.1(b); 7.2.1;<br>Regulation 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4;<br>Regulation 10.1.1(a); 10.1.2; 11.4.1; 11.4.2;<br>Regulation 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2;<br>Regulation 16A3.2(a); 16A6.1; 16A6.2(a);<br>Regulation 16A6.2(b); 16A6.3(a); 16A6.3(b);<br>Regulation 16A6.3(c); 16A 6.3(e); 16A6.4;<br>Regulation 16A6.5; 16A6.6; 16A7.1; 16A7.3;<br>Regulation 16A7.6; 16A7.7; 16A8.2(1); 16A8.2(2);<br>Regulation 16A8.3; 16A8.4; 16A9.1(b)(ii);<br>Regulation 16A 9.1(d); 16A 9.1(e); 16A9.1(f);<br>Regulation 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2;<br>Regulation 19.8.4 |
| Construction Industry Development Board Act 38 of 2000         | Section 18(1)  |
| Construction Industry Development Board Regulations, 2004      | Regulation 17; 25(7A)  |
| Division of Revenue Act 5 of 2023                              | Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i);<br>Section 16(3)(a)(ii)(bb)  |
| Second amendment National Treasury Instruction No. 5 of 202/21 | Paragraph 1  |
| Erratum National Treasury Instruction No. 5 of 202/21          | Paragraph 2  |
| National Treasury instruction No 5 of 2020/21                  | Paragraph 4.8; 4.9; 5.3  |
| National Treasury Instruction No. 1 of 2021/22                 | Paragraph 4.1  |
| National Treasury Instruction No. 4 of 2015/16                 | Paragraph 3.4  |
| National Treasury SCM Instruction No. 4A of 2016/17            | Paragraph 6  |
| National Treasury SCM Instruction No. 03 of 2021/22            | Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6  |
| National Treasury SCM Instruction No. 11 of 2020/21            | Paragraph 3.4(a); 3.4(b); 3.9  |

| Legislation   | Sections or regulations   |
|---|---|
| National Treasury SCM Instruction No. 2 of 2021/22            | Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1;  |
| Practice Note 11 of 2008/9                                    | Paragraph 2.1; 3.1 (b)  |
| Practice Note 5 of 2009/10                                    | Paragraph 3.3   |
| Practice Note 7 of 2009/10                                    | Paragraph 4.1.2   |
| Preferential Procurement Policy Framework Act 5 of 2000       | Section 1; 2.1(a); 2.1(f)   |
| Preferential Procurement Regulation, 2022                     | Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4   |
| Preferential Procurement Regulation, 2017                     | Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3;<br>Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8;<br>Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2; |
| Prevention and Combating of Corrupt Activities Act 12 of 2004 | Section 34(1)   |
| State Information Technology Agency Act 88 of 1998            | Section 7(3)  |

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**ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

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**REPORT OF THE ACCOUNTING OFFICER – 2024/25  
for the year ended 31 March 2025**

**1. Overview of the financial results of the department**

1.1. Departmental Receipts

1.1. Departmental Receipts

|   | Unaudited<br>Actual | Adjusted<br>Appropriation | Virement Post<br>Adj. Est. | Final<br>Appropriation | Under/<br>(Over) | % spent      |
|---|---------------------|---------------------------|----------------------------|------------------------|------------------|--------------|
| R thousand  | (1)                 | (2)                       | (3)                        | (4) = (2) + (3)        | (5) = (4) - (1)  | (1) / (2)    |
| Sales of goods and services other than capital assets | 67 344              | 66 822                    | -                          | 66 822                 | (522)            | 100.8%       |
| Interest, dividends and rent on land                  | 905                 | 509                       | -                          | 509                    | (396)            | 177.8%       |
| Sales of capital assets                               | -                   | -                         | -                          | -                      | -                | 0.0%         |
| Financial transactions in assets and liabilities      | 25 431              | 47 587                    | -                          | 47 587                 | 22 156           | 53.4%        |
| <b>Total</b>  | <b>93 680</b>       | <b>114 918</b>            | <b>-</b>                   | <b>114 918</b>         | <b>21 238</b>    | <b>81.5%</b> |

The department collected R93.680 million, which was an under-collection of R21.238 million against the budget of R114.918 million. The under-collection is explained as follows:

- Sale of goods and services other than capital assets over-collected at R67.344 million against a budget of R66.822 million. The major revenue is collected against rental dwellings (residential areas owned by the department and income received as rent from the lessees), parking bays open and covered rented out to the officials, commission received in respect of service rendered on behalf of other institutions and PERSAL deductions such as insurance premiums and garnishees, tender fees etc.
- Interest dividend and rent on land over-collected at R905 thousand against a budget of R509 thousand. The income is generated from monthly deductions made on PERSAL to recover all staff debts that were higher than projected.
- Sales of Capital Assets relate to the revenue collected on proceeds of disposable state-owned vehicles and is not showing any revenue.
- Financial transactions in assets and liabilities under-collected at R25.431 million against a budget of R47.587 million. The major revenue collected is made up of recoveries of debts, such as breached bursary debts from staff, salary overpayments, suppliers disallowance, tax debts, state guarantees in respect of in/out service debts, staff debts such as leave disallowance, reversed salaries, and salary overpayments belonging to the previous financial year.

1.2. Discussion

The main appropriation of the department was R62.989 billion in 2024/25. During the year, the department's budget was adjusted by R232.925 million. This was due to the following:

- The Provincial Executive Council approved the allocation of R95 million in additional funds for the pressures highlighted in respect of the National School Nutrition Programme. These funds were allocated under Programme 2, against Goods and Services (Agency and support / outsourced services).
- The National Treasury issued Government Gazette No. 52207, which made changes to the Education Infrastructure grant (EIG). R137.925 million was stopped, in terms of Section 18 of the Division of Revenue Act (DORA), 2024, from the EIG in Limpopo and allocated to the department against the EIG in terms of Section 19 of DORA, 2024.
- The National Treasury did not provide any funding for the 2024/25 wage agreement, amounting to R2.286 billion. This renders the department's budget insufficient to cater for the currently filled staff establishment and does not allow for the filling of any critical vacant posts. Since the department is unable to budget adequately for

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**REPORT OF THE ACCOUNTING OFFICER – 2024/25  
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compensation, cash is diverted from the operational budget, resulting in growing accruals, suppliers not being paid within 30 days, and delays in transfers to schools. Where the operational budget is insufficient, this leads to unauthorised expenditure being incurred, exacerbating the shortfall in cash resources.

## 2. Virements and shifting of funds

### 2.1. Shifts

The amount of R6.636 million was shifted from Transfers and subsidies: Non-profit institutions to Goods and Services within the sub-programme Public Primary, in respect of Section 21 schools with function (c) who opted to follow through with the purchase inventory: LTSM via a management agent instead of procuring on their own. The department thus made the payment on their behalf to the management agent. The purpose of these funds remains unchanged.

### 2.2. Virements

The table below reflects the major final virements that were undertaken by the department, approval has been granted by Provincial Treasury.

**SUMMARY OF VIREMENTS ACROSS PROGRAMMES**

| Programme From       | Classification From       | Amount From | Programme From       | Classification From       | Amount From      |
|----------------------|---------------------------|-------------|----------------------|---------------------------|------------------|
|                      |                           | ('000)      |                      |                           | ('000)           |
| Prog 1 - Admin       | Compensation of employees | (12 167)    | Prog 2 - POS         | Compensation of employees | 12 167           |
| Prog 1 - Admin       | Goods and services        | (134 909)   | Prog 2 - POS         | Compensation of employees | 134 909          |
| Prog 1 - Admin       | Transfers and subsidies   | (6 329)     | Prog 2 - POS         | Transfers and subsidies   | 6 329            |
| Prog 2 - POS         | Goods and services        | (26 066)    | Prog 7 - Exams & Aux | Goods and services        | 26 066           |
| Prog 4 - LSEN        | Goods and services        | (9 710)     | Prog 2 - POS         | Compensation of employees | 9 710            |
| Prog 4 - LSEN        | Transfers and subsidies   | (1 939)     | Prog 2 - POS         | Transfers and subsidies   | 1 939            |
| Prog 4 - LSEN        | Goods and services        | (2 562)     | Prog 7 - Exams & Aux | Transfers and subsidies   | 2 562            |
| Prog 5 - ECD         | Transfers and subsidies   | (403)       | Prog 2 - POS         | Transfers and subsidies   | 403              |
| Prog 5 - ECD         | Goods and services        | (60 638)    | Prog 7 - Exams & Aux | Goods and services        | 60 638           |
| Prog 6 - Infra       | Goods and services        | (1 581)     | Prog 7 - Exams & Aux | Goods and services        | 1 581            |
| Prog 7 - Exams & Aux | Compensation of employees | (38 690)    | Prog 2 - POS         | Compensation of employees | 38 690           |
| <b>Summary</b>       |                           |             |                      |                           | <b>Outcome</b>   |
| Prog 1 - Admin       |                           | (200 835)   | Prog 1 - Admin       |                           | 47 430 (153 405) |
| Prog 2 - POS         |                           | (471 657)   | Prog 2 - POS         |                           | 649 738 178 081  |
| Prog 3 - Indep       |                           | (5 181)     | Prog 3 - Indep       |                           | 5 181 -          |
| Prog 4 - LSEN        |                           | (20 735)    | Prog 4 - LSEN        |                           | 6 524 (14 211)   |
| Prog 5 - ECD         |                           | (94 465)    | Prog 5 - ECD         |                           | 33 424 (61 041)  |
| Prog 6 - Infra       |                           | (142 240)   | Prog 6 - Infra       |                           | 140 659 (1 581)  |
| Prog 7 - Exams & Aux |                           | (44 712)    | Prog 7 - Exams & Aux |                           | 96 869 52 157    |
|                      |                           |             |                      |                           | -                |

## 3. Programme Expenditure

The table below reflects the budget after adjustments was R63.222 billion, and the expenditure of R63.738 billion, showing a net overspend of R516.627 million.

| Appropriation per programme                                   |                   |                   |           |                   |                    |                  |                                  |
|---|-------------------|-------------------|-----------|-------------------|--------------------|------------------|----------------------------------|
|   | 2024/25           |                   |           |                   |                    |                  |                                  |
|   | Adjusted Budget   | Shifting of Funds | Virement  | Final Budget      | Actual Expenditure | Variance         | Expenditure as % of final budget |
|   | R'000             | R'000             | R'000     | R'000             | R'000              | R'000            | %                                |
| <b>Voted funds and Direct charges</b>                         |                   |                   |           |                   |                    |                  |                                  |
| <b>Programme</b>  |                   |                   |           |                   |                    |                  |                                  |
| 1. <a href="#">ADMINISTRATION</a>                             | 2 331 621         | -                 | (153 405) | 2 178 216         | 2 177 177          | 1 039            | 100.0%                           |
| 2. <a href="#">PUBLIC ORDINARY SCHOOL EDUCATION</a>           | 52 311 685        | -                 | 178 081   | 52 489 766        | 53 011 062         | (521 296)        | 101.0%                           |
| 3. <a href="#">INDEPENDENT SCHOOL SUBSIDIES</a>               | 74 986            | -                 | -         | 74 986            | 74 673             | 313              | 99.6%                            |
| 4. <a href="#">PUBLIC SPECIAL SCHOOL EDUCATION</a>            | 1 774 157         | -                 | (14 211)  | 1 759 946         | 1 756 629          | 3 317            | 99.8%                            |
| 5. <a href="#">EARLY CHILDHOOD DEVELOPMENT</a>                | 2 129 021         | -                 | (61 041)  | 2 067 980         | 2 067 980          | -                | 100.0%                           |
| 6. <a href="#">INFRASTRUCTURE DEVELOPMENT</a>                 | 2 825 582         | -                 | (1 581)   | 2 824 001         | 2 824 001          | -                | 100.0%                           |
| 7. <a href="#">EXAMINATION AND EDUCATION RELATED SERVICES</a> | 1 774 461         | -                 | 52 157    | 1 826 618         | 1 826 618          | -                | 100.0%                           |
| <b>Programme sub total</b>                                    | <b>63 221 513</b> | <b>-</b>          | <b>-</b>  | <b>63 221 513</b> | <b>63 738 140</b>  | <b>(516 627)</b> | <b>100.8%</b>                    |

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**3.1. Programme 1: Administration**

The programme was fully spent at 100.0 percent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent.
- Goods and Services was underspent by R1.039 million, specifically and exclusively appropriated funding of the District Champion (OSS/DDM) that was not fully spent due to the change in the Ministry.
- Interest on rent and land was R215 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies: Provinces and municipalities show no spending due to the delayed payment of licenses for fleet vehicles that were accrued.
- Transfers and subsidies: Households was fully spent and mainly ascribed to staff exit costs and claims against the state.
- Buildings and other fixed structures were fully spent and relates to urgent repairs in administrative buildings.
- Machinery and equipment were fully spent.
- Payment for financial assets was R271 thousand relates to debts that were written off.

**3.2. Programme 2: Public Ordinary School Education**

The programme was overspent at 101.0 percent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was overspent by R521.296 million due to the non-funding of the wage agreement.
- Goods and Services was fully spent.
- Interest on rent and land was R42 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies: Non-profit institutions were fully spent in respect of the transfers to public ordinary schools that comply with the transfer requirements as stipulated in the National Norms and Standards for School Funding.
- Transfers and subsidies to: Households were fully spent in respect of staff exit costs.

**3.3. Programme 3: Independent Schools Subsidies**

The programme was underspent by R313 thousand or 99.6 percent of the Final Appropriation relating to transfers to independent schools that request subsidies and comply with subsidy and financial transfer requirements. The underspend relates to schools that closed in the year, and funds could not be transferred.

**3.4. Programme 4: Public Special School Education**

The programme was underspent by R3.317 million or 99.8 percent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent.
- Goods and Services was underspent by R3.317 million, resulting from goods not being delivered before year-end, within the LSPID grant, and a roll-over was requested.
- Transfers and subsidies: Non-profit institutions were fully spent in respect of transfers undertaken to public special schools per the norms and standards.
- Transfers and subsidies: Households were fully spent in respect of staff exit costs.
- Machinery and Equipment was fully spent on the procurement of buses for special schools.

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**3.5. Programme 5: Early Childhood Development**

The programme was fully spent at 100.0 percent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent.
- Goods and Services was fully spent.
- Transfers and subsidies: Non-profit institutions were fully spent and relate to the payment of subsidies for running costs in schools offering pre-primary grades and subsidies to ECD centres, including conditional grant funding.
- Transfers and subsidies to: Households was fully spent, ascribed to staff exit costs.

**3.6. Programme 6: Infrastructure Development**

The programme was fully spent at 100.0 percent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees were underspent by R4.374 million due to the two vacant posts that have not yet been filled within the EIG grant.
- Goods and Services were overspent by R4.374 million, resulting from pressures against current maintenance costs (Property Payments) within the EIG grant.
- Buildings and other fixed structures were fully spent and relates to relate to the payment of invoices upon completion of capital projects.

**3.7. Programme 7: Examination and Education-Related Services**

The programme was fully spent at 100.0 percent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of employees was fully spent.
- Goods and services were fully spent.
- Interest on rent and land was R29 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies: Households were fully spent in respect of staff exit costs.
- Machinery and equipment were fully spent on the procurement of critical tools of trade.

**4. Post Establishment (Head Counts)**

The table below reflects the employee numbers during the year:

| 31 March 2025                             | 2024/25        |                |                |                |                |                |                |                |                |                |                |                |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Head Counts per category                  | Approved Posts | Apr            | May            | Jun            | Jul            | Aug            | Sep            | Oct            | Nov            | Dec            | Jan            | Feb            | Mar            |
|   |                | Quarter 1      |                |                | Quarter 2      |                |                | Quarter 3      |                |                | Quarter 4      |                |                |
| EDUC                                      | 90 057         | 85 355         | 85 992         | 86 802         | 86 870         | 86 905         | 86 949         | 86 836         | 86 764         | 86 614         | 85 553         | 85 139         | 85 153         |
| PS  | 15 017         | 11 447         | 11 392         | 11 344         | 11 287         | 11 241         | 11 199         | 11 169         | 11 138         | 11 115         | 11 041         | 10 995         | 10 961         |
| SPEC                                      | 2 239          | 964            | 955            | 950            | 925            | 919            | 914            | 910            | 908            | 907            | 899            | 886            | 880            |
| THERAPISTS                                | 190            | 167            | 165            | 165            | 180            | 178            | 178            | 177            | 177            | 177            | 177            | 177            | 178            |
| <b>TOTAL: FIXED ESTABLISHMENT</b>         | <b>107 503</b> | <b>97 933</b>  | <b>98 504</b>  | <b>99 261</b>  | <b>99 262</b>  | <b>99 243</b>  | <b>99 240</b>  | <b>99 092</b>  | <b>98 987</b>  | <b>98 813</b>  | <b>97 670</b>  | <b>97 197</b>  | <b>97 172</b>  |
| OTHER ES (INTERNS, SCHOOL SAFETY, ETC)    | 18 426         | 11 169         | 14 827         | 16 204         | 17 158         | 15 862         | 15 969         | 15 959         | 16 039         | 18 318         | 15 984         | 15 646         | 15 887         |
| OTHER COND GRANTS                         | 16 984         | 15 918         | 16 796         | 16 916         | 16 929         | 16 933         | 16 997         | 16 960         | 16 953         | 16 977         | 16 949         | 16 843         | 16 821         |
| <b>TOTAL: ADDITIONAL TO ESTABLISHMENT</b> | <b>35 410</b>  | <b>27 087</b>  | <b>31 623</b>  | <b>33 120</b>  | <b>34 087</b>  | <b>32 795</b>  | <b>32 966</b>  | <b>32 919</b>  | <b>32 992</b>  | <b>35 295</b>  | <b>32 933</b>  | <b>32 489</b>  | <b>32 708</b>  |
| <b>Total</b>                              | <b>142 913</b> | <b>125 020</b> | <b>130 127</b> | <b>132 381</b> | <b>133 349</b> | <b>132 038</b> | <b>132 206</b> | <b>132 011</b> | <b>131 979</b> | <b>134 108</b> | <b>130 603</b> | <b>129 686</b> | <b>129 880</b> |

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The posts approved for the department are 107,503 (90,057 Educators, 2,239 Specialists, 15,017 Public Service employees, and 190 therapists). Specialists include psychologists and specialist subject advisors. A further 35,410 posts are provided for Interns, EPWP grants, NSNP food handlers, Periodic appointments, ECD practitioners, and school security.

At year-end, the fixed establishment reflected 97,172 filled posts against the fixed establishment, which equates to 10,331 vacant posts. Due to the carry-through effects of the 2021/22 budget reductions and the non-funding of the nationally implemented wage agreement, the budget was insufficient to fully cover the Compensation of Employees for filled posts.

**5. Conditional Grants**

The following table reflects the performance of the conditional grants.

|  | Unaudited<br>Actual | Adjusted<br>Appropriation | Virement Post<br>Adj. Est. | Final<br>Appropriation | Under/<br>(Over) | % spent      |
|--|---------------------|---------------------------|----------------------------|------------------------|------------------|--------------|
| R thousand   | (1)                 | (2)                       | (3)                        | (4) = (2) + (3)        | (5) = (4) - (1)  | (1) / (2)    |
| Education Infrastructure Grant                         | 2 526 243           | 2 526 243                 | -                          | 2 526 243              | -                | 100.0%       |
| HIV and AIDS (Life Skills Education) Grant             | 65 952              | 65 952                    | -                          | 65 952                 | -                | 100.0%       |
| Learners with Profound Intellectual Disabilities Grant | 33 267              | 36 584                    | -                          | 36 584                 | 3 317            | 90.9%        |
| Maths, Science and Technology Grant                    | 71 988              | 71 988                    | -                          | 71 988                 | -                | 100.0%       |
| National School Nutrition Programme Grant              | 2 187 840           | 2 187 840                 | -                          | 2 187 840              | -                | 100.0%       |
| EPWP Integrated Grant for Provinces                    | 2 045               | 2 045                     | -                          | 2 045                  | -                | 100.0%       |
| EPWP Soc Sect Incentive Grant                          | 20 971              | 20 971                    | -                          | 20 971                 | -                | 100.0%       |
| Early Childhood Development Grant                      | 248 650             | 248 650                   | -                          | 248 650                | -                | 100.0%       |
| <b>Total</b>   | <b>5 156 956</b>    | <b>5 160 273</b>          | <b>-</b>                   | <b>5 160 273</b>       | <b>3 317</b>     | <b>99.9%</b> |

- 5.1. *Education Infrastructure grant:* The grant was fully spent at 100 percent and relates to the payment of various infrastructure projects that are still under construction in respect of the new schools' program and the payments of invoices to projects with upgrades and additions undertaken. Expenditure on the provision of mobile classrooms, electrification to schools, and maintenance programs.
- 5.2. *HIV and AIDS (Life-Skills Education) grant:* The grant was fully spent at 100 percent and relates to the payment of salaries for Learner Support Agents (who serve as a first line of support for vulnerable learners infected and affected by HIV & AIDS) and four Assistant Directors who coordinate the program at the provincial level. It further relates to costs for travel and subsistence, advocacy and social mobilisation on DBE, National Policy on HIV, TB and STI's as well as monitoring and evaluation of the grant and other grant administrative tasks.
- 5.3. *Learners with Profound Intellectual Disabilities grant:* The grant was underspent at 90.9 percent, due to non-delivery of goods before year-end, and relates mainly to the payment of salaries for specialists appointed against the grant and travel and subsistence costs for the monitoring of DSD care centres with learners with special needs. A roll-over was requested for the underspending.
- 5.4. *Maths, Science and Technology grant:* The grant was fully spent at 100 percent and provides ICT resources together with Science Equipment and consumables to selected schools. Two Cuban Mathematics Specialists are deployed to the province by the Department of Basic Education (DBE). The specialists are currently hosted by the MST & ICT Directorate to assist the Curriculum Management Subject Advisory components in supporting Mathematics teaching and materials development.
- 5.5. *National School Nutrition Programme grant:* The grant was fully spent at 100 percent and includes the training of Food Handlers on food safety and hygiene, as well as the feeding of learners.
- 5.6. *EPWP Integrated Grant for Provinces* The grant was fully spent at 100 percent and targets the cleaning of public ordinary school gardens, grounds, and ablution facilities through labour-intensive methods utilising unemployed youth and indigent women.

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- 5.7. *Social Sector EPWP Incentive Grant for Provinces:* The grant was fully spent at 100 percent and relates to the payment of stipends to Chief Food Handlers in the feeding scheme.
- 5.8. *Early Childhood Development Grant:* The grant was fully spent at 100 percent and is provided to increase the number of poor children accessing subsidies in ECD services. It is targeted toward children from birth until the year before they enter formal schooling.

## 6. Exclusive and Specific Funding

The following table reflects the performance of the specifically and exclusively appropriated funding.

|   | Unaudited<br>Actual | Adjusted<br>Appropriation | Virement Post<br>Adj. Est. | Final<br>Appropriation | Under/<br>(Over) | % spent      |
|---|---------------------|---------------------------|----------------------------|------------------------|------------------|--------------|
| R thousand  | (1)                 | (2)                       | (3)                        | (4)= (2) + (3)         | (5) = (4) - (1)  | (1) / (2)    |
| Prog 1: Improving Infrastructure support              | 8 670               | 8 670                     | -                          | 8 670                  | -                | 100.0%       |
| Prog 1: District Champion of OSS/DDM responsibilities | 961                 | 2 000                     | -                          | 2 000                  | 1 039            | 48.1%        |
| Prog 2: Sanitary Dignitary Project                    | 57 540              | 57 540                    | -                          | 57 540                 | -                | 100.0%       |
| <b>Total</b>  | <b>67 171</b>       | <b>68 210</b>             | <b>-</b>                   | <b>68 210</b>          | <b>1 039</b>     | <b>98.5%</b> |

- 6.1. Improving Infrastructure Support relates to payments for assistant program managers in the twelve districts responsible for updating the Infrastructure Reporting Model (IRM) that was specifically and exclusively appropriated in the 2012/13 MTEF. There are 42 posts funded from this allocation.
- 6.2. District Champion of OSS/DDM relates to the amount of R2 million in each year of the MTEF that is allocated for the MEC as the district champion of OSS/DDM responsibilities.
- 6.3. The Sanitary Dignity Project relates to the provision of free sanitary pads to indigent girl learners attending quintiles 1-3 public schools, farm schools, and special schools. This is in line with the National Sanitary Dignity Framework, 2019, promulgated by the Department of Women, Youth and Persons with Disabilities, aiming at protecting and preserving the sanitary dignity of indigent persons as a fundamental human right.

## 7. Unauthorised, Irregular, and Fruitless expenditure

- 7.1. The unauthorised expenditure for the year amounts to R521.296 million:  
Programme 2: Public Ordinary School Education reflects unauthorised expenditure of R521.296 million, which relates to overspending on Compensation of Employees resulting from the non-funding of the wage agreement.
- 7.2. Irregular expenditure for the year amounts to R275.815 million as disclosed in Note 25 largely due to not following supply chain management processes.
- 7.3. Fruitless and wasteful expenditure for the year amounts to R1.654 million as disclosed in Note 25. The bulk of this expenditure arises from interest incurred in the settlement of legal debts as well as late payment of overdue accounts.

## 8. Supply Chain Management

The Department was able to put in place several periodic contracts for frequently procured Goods and Services. These contracts include Printing of Examination Papers, Procurement of LTSM, Transportation of Examination Papers, among others. The contracts will assist in avoiding irregular expenditure and facilitate procurement processes. The Department is currently implementing a new period contract for services such as security and cleaning for the whole department. These services were previously procured through quotations, which resulted in inconsistencies in pricing and, in some cases, non-compliance with the SCM prescript.

Refresher training and workshops were conducted by the Provincial Treasury for all SCM staff Members in the department, including all Bid and Quotations Committee. These refresher training and workshops will be conducted every second quarter of the financial year going forward. Human capacity constraints remain a major challenge in the functions of the unit, such as contract and acquisitions management; however, the unit continues to deliver services under these difficult circumstances.

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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**REPORT OF THE ACCOUNTING OFFICER – 2024/25  
for the year ended 31 March 2025**

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

Donations of IT projection equipment valued at R26 thousand were received to assist with the Second Chance program to assist learners to achieve their matric certificate. A further 32 tablets valued at R35 thousand to assist in the Early Childhood development sector for the training of subject advisors, teachers and practitioners.

**10. Public-Private Partnerships**

Due to the unavailability of funds, the project would not continue over the MTEF period.

**11. Discontinued activities/activities to be discontinued**

There were no discontinued activities during the year. However, enforced cost-cutting measures were implemented to limit projected overspending due to pressures on the compensation budget and staff exit costs.

**12. New or proposed activities**

There were no new activities to report.

**13. Exemptions and deviations received from the National Treasury**

No deviations or exemptions were received from the National Treasury.

**14. Events after the reporting date**

There were no events to report.



Mr. G. N. Ngcobo  
HEAD OF DEPARTMENT - EDUCATION  
DATE: 31/05/2025

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

| Appropriation per programme                   |                   |                   |           |                   |                    |                  |                                  |                   |                    |
|---|-------------------|-------------------|-----------|-------------------|--------------------|------------------|----------------------------------|-------------------|--------------------|
| 2024/25                                       |                   |                   |           |                   |                    |                  |                                  | 2023/24           |                    |
|   | Approved Budget   | Shifting of Funds | Virement  | Final Budget      | Actual Expenditure | Variance         | Expenditure as % of final budget | Final Budget      | Actual Expenditure |
|   | R'000             | R'000             | R'000     | R'000             | R'000              | R'000            | %                                | R'000             | R'000              |
| <b>Programme</b>                              |                   |                   |           |                   |                    |                  |                                  |                   |                    |
| 1. Administration                             | 2 331 621         | -                 | (153 405) | 2 178 216         | 2 177 177          | 1 039            | 100.0%                           | 2 145 562         | 2 145 562          |
| 2. Public Ordinary School Education           | 52 311 685        | -                 | 178 081   | 52 489 766        | 53 011 062         | (521 296)        | 101.0%                           | 50 926 268        | 50 944 624         |
| 3. Independent School Subsidies               | 74 986            | -                 | -         | 74 986            | 74 673             | 313              | 99.6%                            | 85 508            | 85 508             |
| 4. Public Special School Education            | 1 774 157         | -                 | (14 211)  | 1 759 946         | 1 756 629          | 3 317            | 99.8%                            | 1 649 033         | 1 649 033          |
| 5. Early Childhood Development                | 2 129 021         | -                 | (61 041)  | 2 067 980         | 2 067 980          | -                | 100.0%                           | 1 956 476         | 1 956 476          |
| 6. Infrastructure Development                 | 2 825 582         | -                 | (1 581)   | 2 824 001         | 2 824 001          | -                | 100.0%                           | 3 022 346         | 3 022 346          |
| 7. Examination And Education Related Services | 1 774 461         | -                 | 52 157    | 1 826 618         | 1 826 618          | -                | 100.0%                           | 3 066 754         | 3 111 856          |
| <b>TOTAL (carried forward)</b>                | <b>63 221 513</b> | <b>-</b>          | <b>-</b>  | <b>63 221 513</b> | <b>63 738 140</b>  | <b>(516 627)</b> | <b>100.8%</b>                    | <b>62 851 947</b> | <b>62 915 405</b>  |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

|  | 2024/25           |                    |  |  | 2023/24           |                    |
|--|-------------------|--------------------|--|--|-------------------|--------------------|
|  | Final Budget      | Actual Expenditure |  |  | Final Budget      | Actual Expenditure |
|  | R'000             | R'000              |  |  | R'000             | R'000              |
| <b>TOTAL (brought forward)</b>   | 63 221 513        | 63 738 140         |  |  | 62 851 947        | 62 915 405         |
| Reconciliation with statement of financial performance                           |                   |                    |  |  |                   |                    |
|  |                   |                    |  |  |                   |                    |
| <b>ADD</b>   |                   |                    |  |  |                   |                    |
|  |                   |                    |  |  |                   |                    |
| Departmental receipts  | 93 680            |                    |  |  | 103 853           |                    |
| NRF Receipts   | -                 |                    |  |  | -                 |                    |
| Aid assistance   | -                 |                    |  |  | -                 |                    |
|  |                   |                    |  |  |                   |                    |
| <b>Actual amounts per statement of financial performance (total revenue)</b>     | <b>63 315 193</b> |                    |  |  | <b>62 955 800</b> |                    |
|  |                   |                    |  |  |                   |                    |
| <b>ADD</b>   |                   |                    |  |  |                   |                    |
| Aid assistance   |                   | -                  |  |  |                   | -                  |
|  |                   |                    |  |  |                   |                    |
| Prior year unauthorised expenditure approved without funding                     |                   | -                  |  |  |                   | -                  |
|  |                   |                    |  |  |                   |                    |
| <b>Actual amounts per statement of financial performance (total expenditure)</b> |                   | <b>63 738 140</b>  |  |  |                   | <b>62 915 405</b>  |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
VOTE 5**

***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

| Appropriation per economic classification |                    |                      |                 |                   |                       |                  |  |                   |                       |
|---|--------------------|----------------------|-----------------|-------------------|-----------------------|------------------|--|-------------------|-----------------------|
| 2024/25                                   |                    |                      |                 |                   |                       |                  |  | 2023/24           |                       |
|   | Approved<br>Budget | Shifting of<br>Funds | Virement        | Final<br>Budget   | Actual<br>Expenditure | Variance         | Expenditure<br>as % of final<br>budget | Final<br>Budget   | Actual<br>expenditure |
|   | R'000              | R'000                | R'000           | R'000             | R'000                 | R'000            | %                                      | R'000             | R'000                 |
| <b>Economic classification</b>            |                    |                      |                 |                   |                       |                  |  |                   |                       |
| <b>Current payments</b>                   | <b>58 658 813</b>  | <b>6 636</b>         | <b>(97 171)</b> | <b>58 568 278</b> | <b>59 085 218</b>     | <b>(516 940)</b> | <b>100.9%</b>                          | <b>58 170 234</b> | <b>58 233 619</b>     |
| Compensation of employees                 | 51 933 661         | -                    | 586 963         | 52 520 624        | 53 037 546            | (516 922)        | 101.0%                                 | 52 302 660        | 52 363 799            |
| Goods and services                        | 6 725 152          | 6 636                | (684 420)       | 6 047 368         | 6 047 386             | (18)             | 100.0%                                 | 5 867 088         | 5 869 334             |
| Interest and rent on land                 | -                  | -                    | 286             | 286               | 286                   | -                | 100.0%                                 | 486               | 486                   |
|   |                    |                      |                 |                   |                       |                  |  |                   |                       |
| <b>Transfers and subsidies</b>            | <b>2 523 760</b>   | <b>(6 636)</b>       | <b>37 255</b>   | <b>2 554 379</b>  | <b>2 554 066</b>      | <b>313</b>       | <b>100.0%</b>                          | <b>2 461 774</b>  | <b>2 461 826</b>      |
| Provinces and municipalities              | 3 589              | -                    | (3 589)         | -                 | -                     | -                | -                                      | 3 281             | 3 281                 |
| Departmental agencies and accounts        | 62 910             | -                    | -               | 62 910            | 62 910                | -                | 100.0%                                 | -                 | -                     |
| Non-profit institutions                   | 2 257 413          | (6 636)              | 11 250          | 2 262 027         | 2 261 714             | 313              | 100.0%                                 | 2 224 580         | 2 224 580             |
| Households                                | 199 848            | -                    | 29 594          | 229 442           | 229 442               | -                | 100.0%                                 | 233 913           | 233 965               |
|   |                    |                      |                 |                   |                       |                  |  |                   |                       |
| <b>Payments for capital assets</b>        | <b>2 038 940</b>   | <b>-</b>             | <b>59 645</b>   | <b>2 098 585</b>  | <b>2 098 585</b>      | <b>-</b>         | <b>100.0%</b>                          | <b>2 219 847</b>  | <b>2 219 868</b>      |
| Buildings and other fixed structures      | 1 994 320          | -                    | 58 879          | 2 053 199         | 2 053 199             | -                | 100.0%                                 | 2 160 438         | 2 160 438             |
| Machinery and equipment                   | 44 620             | -                    | 766             | 45 386            | 45 386                | -                | 100.0%                                 | 59 409            | 59 430                |
|   |                    |                      |                 |                   |                       |                  |  |                   |                       |
| <b>Payment for financial assets</b>       | <b>-</b>           | <b>-</b>             | <b>271</b>      | <b>271</b>        | <b>271</b>            | <b>-</b>         | <b>100.0%</b>                          | <b>92</b>         | <b>92</b>             |
|   | <b>63 221 513</b>  | <b>-</b>             | <b>-</b>        | <b>63 221 513</b> | <b>63 738 140</b>     | <b>(516 627)</b> | <b>100.8%</b>                          | <b>62 851 947</b> | <b>62 915 405</b>     |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
VOTE 5**

***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

| Programme 1: ADMINISTRATION                        |                  |                   |                  |                  |                    |              |                                  |                  |                    |
|--|------------------|-------------------|------------------|------------------|--------------------|--------------|----------------------------------|------------------|--------------------|
|  | 2024/25          |                   |                  |                  |                    |              |                                  | 2023/24          |                    |
|  | Approved Budget  | Shifting of Funds | Virement         | Final Budget     | Actual Expenditure | Variance     | Expenditure as % of final Budget | Final Budget     | Actual expenditure |
|  | R'000            | R'000             | R'000            | R'000            | R'000              | R'000        | %                                | R'000            | R'000              |
| <b>Sub programme</b>                               |                  |                   |                  |                  |                    |              |                                  |                  |                    |
| 1.1 Office of the MEC                              | 31 759           | -                 | (5 683)          | 26 076           | 25 037             | 1 039        | 96.0%                            | 24 536           | 24 536             |
| 1.2 Corporate Services                             | 1 458 168        | -                 | (158 769)        | 1 299 399        | 1 299 399          | -            | 100.0%                           | 1 281 162        | 1 281 162          |
| 1.3 Education Management                           | 778 494          | -                 | 32 467           | 810 961          | 810 961            | -            | 100.0%                           | 800 862          | 800 862            |
| 1.4 Human Resource Development                     | 12 507           | -                 | (12 218)         | 289              | 289                | -            | 100.0%                           | 2 015            | 2 015              |
| 1.5 Education Management Information System (EMIS) | 50 693           | -                 | (9 202)          | 41 491           | 41 491             | -            | 100.0%                           | 36 987           | 36 987             |
| <b>Total for sub programmes</b>                    | <b>2 331 621</b> | <b>-</b>          | <b>(153 405)</b> | <b>2 178 216</b> | <b>2 177 177</b>   | <b>1 039</b> | <b>100.0%</b>                    | <b>2 145 562</b> | <b>2 145 562</b>   |
| <b>Economic classification</b>                     |                  |                   |                  |                  |                    |              |                                  |                  |                    |
| <b>Current payments</b>                            | <b>2 272 169</b> | <b>-</b>          | <b>(148 315)</b> | <b>2 123 854</b> | <b>2 122 815</b>   | <b>1 039</b> | <b>100.0%</b>                    | <b>2 075 167</b> | <b>2 075 167</b>   |
| Compensation of employees                          | 1 402 014        | -                 | (12 167)         | 1 389 847        | 1 389 847          | -            | 100.0%                           | 1 379 205        | 1 379 205          |
| Goods and services                                 | 870 155          | -                 | (136 363)        | 733 792          | 732 753            | 1 039        | 99.9%                            | 695 566          | 695 566            |
| Interest and rent on land                          | -                | -                 | 215              | 215              | 215                | -            | 100.0%                           | 396              | 396                |
| <b>Transfers and subsidies</b>                     | <b>30 150</b>    | <b>-</b>          | <b>(5 894)</b>   | <b>24 256</b>    | <b>24 256</b>      | <b>-</b>     | <b>100.0%</b>                    | <b>24 780</b>    | <b>24 780</b>      |
| Provinces and municipalities                       | 3 589            | -                 | (3 589)          | -                | -                  | -            | -                                | 3 281            | 3 281              |
| Households   | 26 561           | -                 | (2 305)          | 24 256           | 24 256             | -            | 100.0%                           | 21 499           | 21 499             |
| <b>Payments for capital assets</b>                 | <b>29 302</b>    | <b>-</b>          | <b>533</b>       | <b>29 835</b>    | <b>29 835</b>      | <b>-</b>     | <b>100.0%</b>                    | <b>45 523</b>    | <b>45 523</b>      |
| Buildings and other fixed structures               | 485              | -                 | 661              | 1 146            | 1 146              | -            | 100.0%                           | 1 112            | 1 112              |
| Machinery and equipment                            | 28 817           | -                 | (128)            | 28 689           | 28 689             | -            | 100.0%                           | 44 411           | 44 411             |
| Software and other intangible assets               | -                | -                 | -                | -                | -                  | -            | -                                | -                | -                  |
| <b>Payment for financial assets</b>                | <b>-</b>         | <b>-</b>          | <b>271</b>       | <b>271</b>       | <b>271</b>         | <b>-</b>     | <b>100.0%</b>                    | <b>92</b>        | <b>92</b>          |
| <b>Total</b>                                       | <b>2 331 621</b> | <b>-</b>          | <b>(153 405)</b> | <b>2 178 216</b> | <b>2 177 177</b>   | <b>1 039</b> | <b>100.0%</b>                    | <b>2 145 562</b> | <b>2 145 562</b>   |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
VOTE 5**

***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

| Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION              |                   |                   |                |                   |                    |                  |                                  |                   |                    |
|--|-------------------|-------------------|----------------|-------------------|--------------------|------------------|----------------------------------|-------------------|--------------------|
| 2024/25  |                   |                   |                |                   |                    |                  |                                  | 2023/24           |                    |
|  | Approved Budget   | Shifting of Funds | Virement       | Final Budget      | Actual Expenditure | Variance         | Expenditure as % of final budget | Final Budget      | Actual expenditure |
|  | R'000             | R'000             | R'000          | R'000             | R'000              | R'000            | %                                | R'000             | R'000              |
| <b>Sub programme</b>                                       |                   |                   |                |                   |                    |                  |                                  |                   |                    |
| 2.1 Public Primary Level                                   | 27 956 790        | -                 | 221 008        | 28 177 798        | 28 483 673         | (305 875)        | 101.1%                           | 27 920 051        | 27 938 407         |
| 2.2 Public Secondary Level                                 | 21 748 188        | -                 | 6 647          | 21 754 835        | 21 970 256         | (215 421)        | 101.0%                           | 20 485 192        | 20 485 192         |
| 2.3 Human Resource Development                             | 270 900           | -                 | (26 167)       | 244 733           | 244 733            | -                | 100.0%                           | 168 418           | 168 418            |
| 2.4 School Sport, Culture and Media Services               | 52 963            | -                 | (23 407)       | 29 556            | 29 556             | -                | 100.0%                           | 29 028            | 29 028             |
| 2.5 National School Nutrition Programme Grant              | 2 187 840         | -                 | -              | 2 187 840         | 2 187 840          | -                | 100.0%                           | 2 229 954         | 2 229 954          |
| 2.6 EPWP Integrated Grant for Provinces                    | 2 045             | -                 | -              | 2 045             | 2 045              | -                | 100.0%                           | 1 985             | 1 985              |
| 2.7 Social Sector EPWP Incentive Grant for Provinces Grant | 20 971            | -                 | -              | 20 971            | 20 971             | -                | 100.0%                           | 29 517            | 29 517             |
| 2.8 Maths, Science and Technology Grant                    | 71 988            | -                 | -              | 71 988            | 71 988             | -                | 100.0%                           | 62 123            | 62 123             |
| <b>Total for sub programmes</b>                            | <b>52 311 685</b> | <b>-</b>          | <b>178 081</b> | <b>52 489 766</b> | <b>53 011 062</b>  | <b>(521 296)</b> | <b>101.0%</b>                    | <b>50 926 268</b> | <b>50 944 624</b>  |
|  |                   |                   |                |                   |                    |                  |                                  |                   |                    |
| <b>Economic classification</b>                             |                   |                   |                |                   |                    |                  |                                  |                   |                    |
| <b>Current payments</b>                                    | <b>50 740 399</b> | <b>6 636</b>      | <b>146 382</b> | <b>50 893 417</b> | <b>51 414 713</b>  | <b>(521 296)</b> | <b>101.0%</b>                    | <b>49 335 919</b> | <b>49 354 238</b>  |
| Compensation of employees                                  | 46 458 811        | -                 | 610 878        | 47 069 689        | 47 590 985         | (521 296)        | 101.1%                           | 45 618 416        | 45 636 327         |
| Goods and services   | 4 281 588         | 6 636             | (464 538)      | 3 823 686         | 3 823 686          | -                | 100.0%                           | 3 717 474         | 3 717 882          |
| Interest and rent on land                                  | -                 | -                 | 42             | 42                | 42                 | -                | 100.0%                           | 29                | 29                 |
|  |                   |                   |                |                   |                    |                  |                                  |                   |                    |
|  |                   |                   |                |                   |                    |                  |                                  |                   |                    |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
VOTE 5**

***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

| Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION |                    |                   |                |                   |                       |                  |                                     |                   |                       |
|---|--------------------|-------------------|----------------|-------------------|-----------------------|------------------|-------------------------------------|-------------------|-----------------------|
| 2024/25                                       |                    |                   |                |                   |                       |                  |                                     | 2023/24           |                       |
|   | Approved<br>Budget | Shifting of Funds | Virement       | Final<br>Budget   | Actual<br>Expenditure | Variance         | Expenditure<br>as % of final budget | Final<br>Budget   | Actual<br>expenditure |
|   | R'000              | R'000             | R'000          | R'000             | R'000                 | R'000            | %                                   | R'000             | R'000                 |
| <b>Transfers and subsidies</b>                | <b>1 571 286</b>   | <b>(6 636)</b>    | <b>31 699</b>  | <b>1 596 349</b>  | <b>1 596 349</b>      | <b>-</b>         | <b>100.0%</b>                       | <b>1 590 349</b>  | <b>1 590 386</b>      |
| Non-profit institutions                       | 1 410 581          | (6 636)           | -              | 1 403 945         | 1 403 945             | -                | 100.0%                              | 1 390 369         | 1 390 369             |
| Households                                    | 160 705            | -                 | 31 699         | 192 404           | 192 404               | -                | 100.0%                              | 199 980           | 200 017               |
|   |                    |                   |                |                   |                       |                  |                                     |                   |                       |
| <b>Payments for capital assets</b>            | <b>-</b>           | <b>-</b>          | <b>-</b>       | <b>-</b>          | <b>-</b>              | <b>-</b>         | <b>-</b>                            | <b>-</b>          | <b>-</b>              |
| Machinery and equipment                       | -                  | -                 | -              | -                 | -                     | -                | -                                   | -                 | -                     |
|   |                    |                   |                |                   |                       |                  |                                     |                   |                       |
| <b>Payments for financial assets</b>          | <b>-</b>           | <b>-</b>          | <b>-</b>       | <b>-</b>          | <b>-</b>              | <b>-</b>         | <b>-</b>                            | <b>-</b>          | <b>-</b>              |
| <b>Total</b>                                  | <b>52 311 685</b>  | <b>-</b>          | <b>178 081</b> | <b>52 489 766</b> | <b>53 011 062</b>     | <b>(521 296)</b> | <b>101.0%</b>                       | <b>50 926 268</b> | <b>50 944 624</b>     |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
VOTE 5**

***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

| Programme 3: INDEPENDENT SCHOOL SUBSIDIES |                 |                   |          |               |                    |            |                                  |               |                    |
|---|-----------------|-------------------|----------|---------------|--------------------|------------|----------------------------------|---------------|--------------------|
| 2024/25                                   |                 |                   |          |               |                    |            |                                  | 2023/24       |                    |
|   | Approved Budget | Shifting of Funds | Virement | Final Budget  | Actual Expenditure | Variance   | Expenditure as % of final budget | Final Budget  | Actual expenditure |
|   | R'000           | R'000             | R'000    | R'000         | R'000              | R'000      | %                                | R'000         | R'000              |
| <b>Sub programme</b>                      |                 |                   |          |               |                    |            |                                  |               |                    |
| 3.1 Primary Level                         | 46 011          | -                 | 5 181    | 51 192        | 51 192             | -          | 100.0%                           | 52 611        | 52 611             |
| 3.2 Secondary Level                       | 28 975          | -                 | (5 181)  | 23 794        | 23 481             | 313        | 98.7%                            | 32 897        | 32 897             |
| <b>Total for sub programmes</b>           | <b>74 986</b>   | <b>-</b>          | <b>-</b> | <b>74 986</b> | <b>74 673</b>      | <b>313</b> | <b>99.6%</b>                     | <b>85 508</b> | <b>85 508</b>      |
|   |                 |                   |          |               |                    |            |                                  |               |                    |
| <b>Economic classification</b>            |                 |                   |          |               |                    |            |                                  |               |                    |
| <b>Current payments</b>                   | -               | -                 | -        | -             | -                  | -          | -                                | -             | -                  |
|   |                 |                   |          |               |                    |            |                                  |               |                    |
| <b>Transfers and subsidies</b>            | <b>74 986</b>   | <b>-</b>          | <b>-</b> | <b>74 986</b> | <b>74 673</b>      | <b>313</b> | <b>99.6%</b>                     | <b>85 508</b> | <b>85 508</b>      |
| Non-profit institutions                   | 74 986          | -                 | -        | 74 986        | 74 673             | 313        | 99.6%                            | 85 508        | 85 508             |
|   |                 |                   |          |               |                    |            |                                  |               |                    |
| <b>Payments for capital assets</b>        | -               | -                 | -        | -             | -                  | -          | -                                | -             | -                  |
|   |                 |                   |          |               |                    |            |                                  |               |                    |
| <b>Payments for financial assets</b>      | -               | -                 | -        | -             | -                  | -          | -                                | -             | -                  |
|   |                 |                   |          |               |                    |            |                                  |               |                    |
| <b>Total</b>                              | <b>74 986</b>   | <b>-</b>          | <b>-</b> | <b>74 986</b> | <b>74 673</b>      | <b>313</b> | <b>99.6%</b>                     | <b>85 508</b> | <b>85 508</b>      |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
VOTE 5**

***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

| Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION               |                  |                   |                 |                  |                    |              |                                  |                  |                    |
|--|------------------|-------------------|-----------------|------------------|--------------------|--------------|----------------------------------|------------------|--------------------|
| 2024/25  |                  |                   |                 |                  |                    |              |                                  | 2023/24          |                    |
|  | Approved Budget  | Shifting of Funds | Virement        | Final Budget     | Actual Expenditure | Variance     | Expenditure as % of final budget | Final Budget     | Actual expenditure |
|  | R'000            | R'000             | R'000           | R'000            | R'000              | R'000        | %                                | R'000            | R'000              |
| <b>Sub programme</b>                                       |                  |                   |                 |                  |                    |              |                                  |                  |                    |
| 4.1 Schools  | 1 729 523        | -                 | (6 495)         | 1 723 028        | 1 723 028          | -            | 100.0%                           | 1 613 767        | 1 613 767          |
| 4.2 Human Resource Development                             | 8 050            | -                 | (7 716)         | 334              | 334                | -            | 100.0%                           | 732              | 732                |
| 4.3 Learners with profound Intellectual Disabilities Grant | 36 584           | -                 | -               | 36 584           | 33 267             | 3 317        | 90.9%                            | 34 534           | 34 534             |
| <b>Total for sub programmes</b>                            | <b>1 774 157</b> | <b>-</b>          | <b>(14 211)</b> | <b>1 759 946</b> | <b>1 756 629</b>   | <b>3 317</b> | <b>99.8%</b>                     | <b>1 649 033</b> | <b>1 649 033</b>   |
|  |                  |                   |                 |                  |                    |              |                                  |                  |                    |
| <b>Economic classification</b>                             |                  |                   |                 |                  |                    |              |                                  |                  |                    |
| <b>Current payments</b>                                    | <b>1 599 039</b> | <b>-</b>          | <b>(12 272)</b> | <b>1 586 767</b> | <b>1 583 450</b>   | <b>3 317</b> | <b>99.8%</b>                     | <b>1 480 165</b> | <b>1 480 165</b>   |
| Compensation of employees                                  | 1 568 441        | -                 | 6 504           | 1 574 945        | 1 574 945          | -            | 100.0%                           | 1 466 674        | 1 466 634          |
| Goods and services   | 30 598           | -                 | (18 776)        | 11 822           | 8 505              | 3 317        | 71.9%                            | 13 491           | 13 531             |
| Interest and rent on land                                  | -                | -                 | -               | -                | -                  | -            | -                                | -                | -                  |
|  |                  |                   |                 |                  |                    |              |                                  |                  |                    |
| <b>Transfers and subsidies</b>                             | <b>159 575</b>   | <b>-</b>          | <b>(1 939)</b>  | <b>157 636</b>   | <b>157 636</b>     | <b>-</b>     | <b>100.0%</b>                    | <b>154 610</b>   | <b>154 610</b>     |
| Non-profit institutions                                    | 153 583          | -                 | 20              | 153 603          | 153 603            | -            | 100.0%                           | 151 035          | 151 035            |
| Households   | 5 992            | -                 | (1 959)         | 4 033            | 4 033              | -            | 100.0%                           | 3 575            | 3 575              |
|  |                  |                   |                 |                  |                    |              |                                  |                  |                    |
| <b>Payments for capital assets</b>                         | <b>15 543</b>    | <b>-</b>          | <b>-</b>        | <b>15 543</b>    | <b>15 543</b>      | <b>-</b>     | <b>100.0%</b>                    | <b>14 258</b>    | <b>14 258</b>      |
| Machinery and equipment                                    | 15 543           | -                 | -               | 15 543           | 15 543             | -            | 100.0%                           | 14 258           | 14 258             |
|  |                  |                   |                 |                  |                    |              |                                  |                  |                    |
| <b>Total</b>   | <b>1 774 157</b> | <b>-</b>          | <b>(14 211)</b> | <b>1 759 946</b> | <b>1 756 629</b>   | <b>3 317</b> | <b>99.8%</b>                     | <b>1 649 033</b> | <b>1 649 033</b>   |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

| Programme 5: EARLY CHILDHOOD DEVELOPMENT               |                  |                   |                 |                  |                    |          |                                  |                  |                    |
|--|------------------|-------------------|-----------------|------------------|--------------------|----------|----------------------------------|------------------|--------------------|
| 2024/25  |                  |                   |                 |                  |                    |          |                                  | 2023/24          |                    |
|  | Approved Budget  | Shifting of Funds | Virement        | Final Budget     | Actual Expenditure | Variance | Expenditure as % of final budget | Final Budget     | Actual expenditure |
|  | R'000            | R'000             | R'000           | R'000            | R'000              | R'000    | %                                | R'000            | R'000              |
| <b>Sub programme</b>                                   |                  |                   |                 |                  |                    |          |                                  |                  |                    |
| 5.1 Grade R in Public Schools                          | 1 341 467        | -                 | (19 681)        | 1 321 786        | 1 321 786          | -        | 100.0%                           | 1 260 820        | 1 260 820          |
| 5.2 Grade R in Early Childhood Development Centres     | 89 245           | -                 | (696)           | 88 549           | 88 549             | -        | 100.0%                           | 85 319           | 85 319             |
| 5.3 Pre-Grade R in Early Childhood Development Centres | 439 395          | -                 | (30 563)        | 408 832          | 408 832            | -        | 100.0%                           | 421 645          | 421 645            |
| 5.4 Human Resource Development                         | 10 264           | -                 | (10 101)        | 163              | 163                | -        | 100.0%                           | 166              | 166                |
| 5.5 Early Childhood Development Grant                  | 248 650          | -                 | -               | 248 650          | 248 650            | -        | 100.0%                           | 188 526          | 188 526            |
| <b>Total for sub programmes</b>                        | <b>2 129 021</b> | <b>-</b>          | <b>(61 041)</b> | <b>2 067 980</b> | <b>2 067 980</b>   | <b>-</b> | <b>100.0%</b>                    | <b>1 956 476</b> | <b>1 956 476</b>   |
| <b>Economic classification</b>                         |                  |                   |                 |                  |                    |          |                                  |                  |                    |
| <b>Current payments</b>                                | <b>1 509 201</b> | <b>-</b>          | <b>(71 868)</b> | <b>1 437 333</b> | <b>1 437 333</b>   | <b>-</b> | <b>100.0%</b>                    | <b>1 357 280</b> | <b>1 357 280</b>   |
| Compensation of employees                              | 1 313 796        | -                 | 19 788          | 1 333 584        | 1 333 584          | -        | 100.0%                           | 1 273 569        | 1 273 569          |
| Goods and services                                     | 195 405          | -                 | (91 656)        | 103 749          | 103 749            | -        | 100.0%                           | 83 711           | 83 711             |
| Interest and rent on land                              | -                | -                 | -               | -                | -                  | -        | -                                | -                | -                  |
| <b>Transfers and subsidies</b>                         | <b>619 820</b>   | <b>-</b>          | <b>10 827</b>   | <b>630 647</b>   | <b>630 647</b>     | <b>-</b> | <b>100.0%</b>                    | <b>599 196</b>   | <b>599 196</b>     |
| Non-profit institutions                                | 618 263          | -                 | 11 230          | 629 493          | 629 493            | -        | 100.0%                           | 597 668          | 597 668            |
| Households   | 1 557            | -                 | (403)           | 1 154            | 1 154              | -        | 100.0%                           | 1 528            | 1 528              |
| <b>Payments for capital assets</b>                     | <b>-</b>         | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>-</b> | <b>-</b>                         | <b>-</b>         | <b>-</b>           |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
VOTE 5**

***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

| Programme 5: EARLY CHILDHOOD DEVELOPMENT |                    |                   |                 |                  |                       |          |  |                  |                       |
|--|--------------------|-------------------|-----------------|------------------|-----------------------|----------|--|------------------|-----------------------|
| 2024/25                                  |                    |                   |                 |                  |                       |          |  | 2023/24          |                       |
|  | Approved<br>Budget | Shifting of Funds | Virement        | Final<br>Budget  | Actual<br>Expenditure | Variance | Expenditure<br>as % of final<br>budget | Final<br>Budget  | Actual<br>expenditure |
|  | R'000              | R'000             | R'000           | R'000            | R'000                 | R'000    | %                                      | R'000            | R'000                 |
| Payments for financial assets            | -                  | -                 | -               | -                | -                     | -        | -                                      | -                | -                     |
| <b>Total</b>                             | <b>2 129 021</b>   | <b>-</b>          | <b>(61 041)</b> | <b>2 067 980</b> | <b>2 067 980</b>      | <b>-</b> | <b>100.0%</b>                          | <b>1 956 476</b> | <b>1 956 476</b>      |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

| Programme 6: INFRASTRUCTURE DEVELOPMENT |                  |                   |                 |                  |                    |          |                                  |                  |                    |
|---|------------------|-------------------|-----------------|------------------|--------------------|----------|----------------------------------|------------------|--------------------|
|   | 2024/25          |                   |                 |                  |                    |          |                                  | 2023/24          |                    |
|   | Approved Budget  | Shifting of Funds | Virement        | Final Budget     | Actual Expenditure | Variance | Expenditure as % of final budget | Final Budget     | Actual expenditure |
|   | R'000            | R'000             | R'000           | R'000            | R'000              | R'000    | %                                | R'000            | R'000              |
| <b>Sub programme</b>                    |                  |                   |                 |                  |                    |          |                                  |                  |                    |
| 6.1 Administration                      | 46 621           | -                 | 17 427          | 64 048           | 64 048             | -        | 100.0%                           | 58 503           | 58 503             |
| 6.2 Public Ordinary Schools             | 2 585 669        | -                 | 46 006          | 2 631 675        | 2 631 675          | -        | 100.0%                           | 2 880 028        | 2 880 028          |
| 6.3 Special Schools                     | 123 000          | -                 | (64 619)        | 58 381           | 58 381             | -        | 100.0%                           | 77 890           | 77 890             |
| 6.4 Early Childhood Development         | 70 292           | -                 | (395)           | 69 897           | 69 897             | -        | 100.0%                           | 5 925            | 5 925              |
| <b>Total for sub programmes</b>         | <b>2 825 582</b> | <b>-</b>          | <b>(1 581)</b>  | <b>2 824 001</b> | <b>2 824 001</b>   | <b>-</b> | <b>100.0%</b>                    | <b>3 022 346</b> | <b>3 022 346</b>   |
| <b>Economic classification</b>          |                  |                   |                 |                  |                    |          |                                  |                  |                    |
| <b>Current payments</b>                 | <b>831 747</b>   | <b>-</b>          | <b>(59 799)</b> | <b>771 948</b>   | <b>771 948</b>     | <b>-</b> | <b>100.0%</b>                    | <b>862 900</b>   | <b>862 900</b>     |
| Compensation of employees               | 41 336           | -                 | -               | 41 336           | 36 962             | 4 374    | 89.4%                            | 34 868           | 33 608             |
| Goods and services                      | 790 411          | -                 | (59 799)        | 730 612          | 734 986            | (4 374)  | 100.6%                           | 828 032          | 829 292            |
| Interest and rent on land               | -                | -                 | -               | -                | -                  | -        | -                                | -                | -                  |
| <b>Transfers and subsidies</b>          | <b>-</b>         | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>-</b>           | <b>-</b> | <b>-</b>                         | <b>101</b>       | <b>101</b>         |
| Households                              | -                | -                 | -               | -                | -                  | -        | -                                | 101              | 101                |
| <b>Payments for capital assets</b>      | <b>1 993 835</b> | <b>-</b>          | <b>58 218</b>   | <b>2 052 053</b> | <b>2 052 053</b>   | <b>-</b> | <b>100.0%</b>                    | <b>2 159 345</b> | <b>2 159 345</b>   |
| Buildings and other fixed structures    | 1 993 835        | -                 | 58 218          | 2 052 053        | 2 052 053          | -        | 100.0%                           | 2 159 326        | 2 159 326          |
| Machinery and equipment                 | -                | -                 | -               | -                | -                  | -        | -                                | 19               | 19                 |
| <b>Total</b>                            | <b>2 825 582</b> | <b>-</b>          | <b>(1 581)</b>  | <b>2 824 001</b> | <b>2 824 001</b>   | <b>-</b> | <b>100.0%</b>                    | <b>3 022 346</b> | <b>3 022 346</b>   |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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***APPROPRIATION STATEMENT  
for the year ended 31 March 2025***

| Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES |                  |                   |               |                  |                    |          |                                  |                  |                    |
|---|------------------|-------------------|---------------|------------------|--------------------|----------|----------------------------------|------------------|--------------------|
|   | 2024/25          |                   |               |                  |                    |          |                                  | 2023/24          |                    |
|   | Approved Budget  | Shifting of Funds | Virement      | Final Budget     | Actual Expenditure | Variance | Expenditure as % of final budget | Final Budget     | Actual expenditure |
|   | R'000            | R'000             | R'000         | R'000            | R'000              | R'000    | %                                | R'000            | R'000              |
| <b>Sub programme</b>                                    |                  |                   |               |                  |                    |          |                                  |                  |                    |
| 7.1 Payments to Seta                                    | 62 910           | -                 | -             | 62 910           | 62 910             | -        | 100.0%                           | -                | -                  |
| 7.2 Professional Services                               | 654 907          | -                 | (15 081)      | 639 826          | 639 826            | -        | 100.0%                           | 631 700          | 631 700            |
| 7.3 External Examinations                               | 990 692          | -                 | 67 234        | 1 057 926        | 1 057 926          | -        | 100.0%                           | 891 301          | 891 301            |
| 7.4 Conditional Grants                                  | 65 952           | -                 | -             | 65 952           | 65 952             | -        | 100.0%                           | 59 822           | 59 822             |
| 7.5 Special Projects                                    | -                | -                 | 4             | 4                | 4                  | -        | 100.0%                           | 1 483 931        | 1 529 033          |
| <b>Total for sub programmes</b>                         | <b>1 774 461</b> | <b>-</b>          | <b>52 157</b> | <b>1 826 618</b> | <b>1 826 618</b>   | <b>-</b> | <b>100.0%</b>                    | <b>3 066 754</b> | <b>3 111 856</b>   |
| <b>Economic classification</b>                          |                  |                   |               |                  |                    |          |                                  |                  |                    |
| <b>Current payments</b>                                 | <b>1 706 258</b> | <b>-</b>          | <b>48 701</b> | <b>1 754 959</b> | <b>1 754 959</b>   | <b>-</b> | <b>100.0%</b>                    | <b>3 058 803</b> | <b>3 103 869</b>   |
| Compensation of employees                               | 1 149 263        | -                 | (38 040)      | 1 111 223        | 1 111 223          | -        | 100.0%                           | 2 529 928        | 2 574 456          |
| Goods and services                                      | 556 995          | -                 | 86 712        | 643 707          | 643 707            | -        | 100.0%                           | 528 814          | 529 352            |
| Interest and rent on land                               | -                | -                 | 29            | 29               | 29                 | -        | 100.0%                           | 61               | 61                 |
| <b>Transfers and subsidies</b>                          | <b>67 943</b>    | <b>-</b>          | <b>2 562</b>  | <b>70 505</b>    | <b>70 505</b>      | <b>-</b> | <b>100.0%</b>                    | <b>7 230</b>     | <b>7 245</b>       |
| Departmental agencies and accounts                      | 62 910           | -                 | -             | 62 910           | 62 910             | -        | 100.0%                           | -                | -                  |
| Non-profit institutions                                 | -                | -                 | -             | -                | -                  | -        | -                                | -                | -                  |
| Households  | 5 033            | -                 | 2 562         | 7 595            | 7 595              | -        | 100.0%                           | 7 230            | 7 245              |
| <b>Payments for capital assets</b>                      | <b>260</b>       | <b>-</b>          | <b>894</b>    | <b>1 154</b>     | <b>1 154</b>       | <b>-</b> | <b>100.0%</b>                    | <b>721</b>       | <b>742</b>         |
| Machinery and equipment                                 | 260              | -                 | 894           | 1 154            | 1 154              | -        | 100.0%                           | 721              | 742                |
| <b>Total</b>  | <b>1 774 461</b> | <b>-</b>          | <b>52 157</b> | <b>1 826 618</b> | <b>1 826 618</b>   | <b>-</b> | <b>100.0%</b>                    | <b>3 066 754</b> | <b>3 111 856</b>   |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
VOTE 5**

**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2025**

**1. Detail of transfers and subsidies as per Appropriation Act (after Virement)**

Detail of these transactions can be viewed in the note on Transfers and subsidies and Annexure 1 (A-C) to the Annual Financial Statements.

**2. Detail of specifically and exclusively appropriated amounts voted (after Virement)**

Detail of these transactions can be viewed in note 1 (Annual Appropriation) to the Annual Financial Statements.

**3. Detail on payments for financial assets**

Detail of these transactions per programme can be viewed in the note to 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 Appropriation | Actual Expenditure | Variance  | Variance as a % of<br>Final Appropriation |
|--|---------------------|--------------------|-----------|---|
|  | R'000               | R'000              | R'000     | %   |
|  |                     |                    |           |   |
| 1.Administration   | 2 178 216           | 2 177 177          | 1 039     | 0%  |
| 2. Public Ordinary School Education  | 52 489 766          | 53 011 062         | (521 296) | (1%)                                      |
| Overspend due to implementation of wage agreement with no funding and budget reductions carry through effects. |                     |                    |           |   |
| 3.Independent School Subsidies   | 74 986              | 74 673             | 313       | 0%  |
| 4.Public Special School Education  | 1 759 946           | 1 756 629          | 3 317     | 0%  |
| 5.Early Childhood Development  | 2 067 980           | 2 067 980          | -         | 0%  |
| 6.Infrastructure Development   | 2 824 001           | 2 824 001          | -         | 0%  |
| 7.Examinations and Education Related Services  | 1 826 618           | 1 826 618          | -         | 0%  |

Refer to the Report of the accounting officer for narratives on expenditure incurred.

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2025**

**4.2 Per economic classification**

|  | Final Appropriation<br>R'000 | Actual Expenditure<br>R'000 | Variance<br>R'000 | Variance as a % of<br>Final Appropriation<br>% |
|--|------------------------------|-----------------------------|-------------------|--|
| <b>Current expenditure</b>   |                              |                             |                   |  |
| Compensation of employees  | 52 520 624                   | 53 037 546                  | (516 922)         | (1%)   |
| Overspend due to implementation of wage agreement with no funding and budget reductions carry through effects. |                              |                             |                   |  |
| Goods and services   | 6 047 368                    | 6 047 386                   | (18)              | 0%   |
| Interest and rent on land  | 286                          | 286                         | -                 | 0%   |
| <b>Transfers and subsidies</b>   |                              |                             |                   |  |
| Provinces and municipalities   | -                            | -                           | -                 | 0%   |
| Departmental agencies and accounts   | 62 910                       | 62 910                      | -                 | 0%   |
| Non-profit institutions  | 2 262 027                    | 2 261 714                   | 313               | 0%   |
| Households   | 229 442                      | 229 442                     | -                 | 0%   |
| <b>Payments for capital assets</b>   |                              |                             |                   |  |
| Buildings and other fixed structures   | 2 053 199                    | 2 053 199                   | -                 | 0%   |
| Machinery and equipment  | 45 386                       | 45 386                      | -                 | 0%   |
| <b>Payments for financial assets</b>   | <b>271</b>                   | <b>271</b>                  | <b>-</b>          | <b>0%</b>                                      |

Refer to the Report of the accounting officer for narratives on expenditure incurred.

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2025**

**4.3 Per conditional grant**

|   | Final Appropriation | Actual Expenditure | Variance | Variance as a % of<br>Final Appropriation |
|---|---------------------|--------------------|----------|---|
|   | R'000               | R'000              | R'000    | %   |
| 1.National School Nutrition Programme (NSNP)              | 2 187 840           | 2 187 840          | -        | 0%  |
| 2.EPWP Integrated Grant for Provinces                     | 2 045               | 2 045              | -        | 0%  |
| 3.Social Sector EPWP Incentive Grant for Provinces Grant  | 20 971              | 20 971             | -        | 0%  |
| 4.Maths, Science and Technology Grant (MST)               | 71 988              | 71 988             | -        | 0%  |
| 5.Learners With Profound Intellectual Disabilities (LPID) | 36 584              | 33 267             | 3 317    | 9%  |
| 6.Early Childhood Development Grant (ECD)                 | 248 650             | 248 650            | -        | 0%  |
| 7.HIV and Aids (Life-Skills Education) Grants (HIV/Aids)  | 65 952              | 65 952             | -        | 0%  |
| 8. Education Infrastructure Grant (EIG)                   | 2 526 243           | 2 526 243          | -        | 0%  |

**LWPID grant** - a rollover of funds has been requested through Provincial Treasury.

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
VOTE 5**

**STATEMENT OF FINANCIAL PERFORMANCE  
for the year ended 31 March 2025**

|   | Note | 2024/25<br>R'000  | 2023/24<br>R'000  |
|---|------|-------------------|-------------------|
| <b>REVENUE</b>  |      |                   |                   |
| Annual appropriation  | 1    | 63 221 513        | 62 851 947        |
| Departmental revenue  | 2    | 93 680            | 103 853           |
| <b>TOTAL REVENUE</b>  |      | <b>63 315 193</b> | <b>62 955 800</b> |
| <b>EXPENDITURE</b>  |      |                   |                   |
| <b>Current expenditure</b>                                  |      | <b>59 085 218</b> | <b>58 233 619</b> |
| Compensation of employees                                   | 4    | 53 037 546        | 52 363 799        |
| Goods and services  | 5    | 6 047 386         | 5 869 334         |
| Interest and rent on land                                   | 6    | 286               | 486               |
| <b>Transfers and subsidies</b>                              |      | <b>2 554 066</b>  | <b>2 461 826</b>  |
| Transfers and subsidies                                     | 8    | 2 554 066         | 2 461 826         |
| <b>Expenditure for capital assets</b>                       |      | <b>2 098 585</b>  | <b>2 219 868</b>  |
| Tangible assets   | 9    | 2 098 585         | 2 219 868         |
| Unauthorised expenditure approved without funding           |      | -                 | -                 |
| <b>Payments for financial assets</b>                        | 7    | <b>271</b>        | <b>92</b>         |
| <b>TOTAL EXPENDITURE</b>                                    |      | <b>63 738 140</b> | <b>62 915 405</b> |
| <b>SURPLUS/(DEFICIT) FOR THE YEAR</b>                       |      | <b>(422 947)</b>  | <b>40 395</b>     |
| <b>Reconciliation of Net Surplus/(Deficit) for the year</b> |      |                   |                   |
| Voted funds   |      | (516 627)         | (63 458)          |
| Annual appropriation  |      | (519 944)         | (63 458)          |
| Conditional grants  |      | 3 317             | -                 |
| Departmental revenue and NRF receipts                       | 13   | 93 680            | 103 853           |
| <b>SURPLUS/(DEFICIT) FOR THE YEAR</b>                       |      | <b>(422 947)</b>  | <b>40 395</b>     |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
VOTE 5**

**STATEMENT OF FINANCIAL POSITION  
as at 31 March 2025**

|   | Note | 2024/25<br>R'000   | 2023/24<br>R'000 |
|---|------|--------------------|------------------|
| <b>ASSETS</b>   |      |                    |                  |
| <b>Current assets</b>   |      | <b>65 598</b>      | <b>64 660</b>    |
| Cash and cash equivalents   |      | -                  | -                |
| Prepayments and advances  |      | -                  | -                |
| Receivables   | 10   | 65 598             | 64 660           |
| Loans   |      | -                  | -                |
| Aid assistance prepayments  |      | -                  | -                |
| Aid assistance receivable   |      | -                  | -                |
| <b>Non-current assets</b>   |      | <b>693 117</b>     | <b>651 931</b>   |
| Investments   | 11   | 2 270              | 2 171            |
| Prepayments and advances  |      | -                  | -                |
| Receivables   | 10   | 690 847            | 649 760          |
| Loans   |      | -                  | -                |
| <b>TOTAL ASSETS</b>   |      | <b>758 715</b>     | <b>716 591</b>   |
| <b>LIABILITIES</b>  |      |                    |                  |
| <b>Current liabilities</b>  |      | <b>1 983 597</b>   | <b>1 445 934</b> |
| Voted funds to be surrendered to the Revenue Fund                           | 12   | 4 669              | -                |
| Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund | 13   | 425                | 31 677           |
| Bank overdraft  | 14   | 1 909 638          | 1 353 222        |
| Payables  | 15   | 68 865             | 61 035           |
| Aid assistance repayable  |      | -                  | -                |
| Aid assistance unutilised   |      | -                  | -                |
| <b>Non-current liabilities</b>  |      |                    |                  |
| Payables  | 16   | 2 272              | 2 174            |
| <b>TOTAL LIABILITIES</b>  |      | <b>1 985 869</b>   | <b>1 448 108</b> |
| <b>NET LIABILITIES</b>  |      | <b>(1 227 154)</b> | <b>(731 517)</b> |
|   |      |                    |                  |
|   | Note | 2024/25<br>R'000   | 2023/24<br>R'000 |
| <b>Represented by:</b>  |      |                    |                  |
| Capitalisation reserve  |      | -                  | -                |
| Recoverable revenue   |      | 322 981            | 297 322          |
| Retained funds  |      | -                  | -                |
| Revaluation reserves  |      | -                  | -                |
| Unauthorised expenditure  |      | (1 550 135)        | (1 028 839)      |
| <b>TOTAL</b>  |      | <b>(1 227 154)</b> | <b>(731 517)</b> |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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**STATEMENT OF CHANGES IN NET ASSETS  
as at 31 March 2025**

|   | Note | 2024/25<br>R'000   | 2023/24<br>R'000 |
|---|------|--------------------|------------------|
| <b>Capitalisation reserves</b>  |      |                    |                  |
| Opening balance   |      | -                  | -                |
| Transfers   |      |                    |                  |
| Movement in equity  |      | -                  | -                |
| Movement in operational funds   |      | -                  | -                |
| Other movements   |      | -                  | -                |
| Closing balance   |      | -                  | -                |
| <b>Recoverable revenue</b>  |      |                    |                  |
| Opening balance   |      | 297 322            | 262 114          |
| Transfers:  |      | 25 659             | 35 208           |
| Irrecoverable amounts written off   |      | -                  | -                |
| Debts revised   |      | -                  | -                |
| Debts recovered (included in departmental revenue)                                |      | -                  | -                |
| Debts raised  |      | 25 659             | 35 208           |
| Closing balance   |      | 322 981            | 297 322          |
| <b>Retained funds</b>   |      |                    |                  |
| Opening balance   |      | -                  | -                |
| Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)        |      | -                  | -                |
| Utilised during the year  |      | -                  | -                |
| Other transfers   |      | -                  | -                |
| Closing balance   |      | -                  | -                |
| <b>Revaluation reserve</b>  |      |                    |                  |
| Opening balance   |      | -                  | -                |
| Revaluation adjustment (Human Settlements departments)                            |      | -                  | -                |
| Transfers   |      | -                  | -                |
| Other   |      | -                  | -                |
| Closing balance   |      | -                  | -                |
| <b>Unauthorised expenditure</b>   |      |                    |                  |
| Opening balance   |      | (1 028 839)        | (965 381)        |
| Unauthorised expenditure - current year   |      | (521 296)          | (63 458)         |
| Relating to overspending of the vote or main division within the vote             |      | (521 296)          | (63 458)         |
| Incurred not in accordance with the purpose of the vote or main division          |      | -                  | -                |
| Less: Amounts approved by Parliament/Legislature with funding                     |      | -                  | -                |
| Less: Amounts approved by Parliament/Legislature without funding and derecognised |      | -                  | -                |
| Current   |      | -                  | -                |
| Capital   |      | -                  | -                |
| Transfers and subsidies   |      | -                  | -                |
| Less: Amounts recoverable   |      | -                  | -                |
| Less: Amounts written off   |      | -                  | -                |
| Closing Balance   |      | (1 550 135)        | (1 028 839)      |
| <b>TOTAL</b>  |      | <b>(1 227 154)</b> | <b>(731 517)</b> |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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**CASH FLOW STATEMENT  
for the year ended 31 March 2025**

|  | Note      | 2024/25<br>R'000   | 2023/24<br>R'000   |
|--|-----------|--------------------|--------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                  |           |                    |                    |
| Receipts   |           | <b>63 315 193</b>  | <b>62 955 800</b>  |
| Annual appropriation funds received                          | 1.1       | 63 221 513         | 62 851 947         |
| Departmental revenue received                                | 2         | 92 775             | 103 357            |
| Interest received  | 2         | 905                | 496                |
| Net (increase)/decrease in net working capital               |           | (34 195)           | 3 117              |
| Surrendered to Revenue Fund                                  |           | (124 932)          | (430 319)          |
| Surrendered to RDP Fund/Donor                                |           | -                  | -                  |
| Current payments   |           | (59 084 932)       | (58 233 133)       |
| Interest paid  | 6         | (286)              | (486)              |
| Payments for financial assets                                |           | (271)              | (92)               |
| Transfers and subsidies paid                                 |           | (2 554 066)        | (2 461 826)        |
| <b>Net cash flow available from operating activities</b>     | <b>17</b> | <b>1 516 511</b>   | <b>1 833 061</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                  |           |                    |                    |
| Distribution/dividend received                               |           | -                  | -                  |
| Payments for capital assets                                  | 9         | (2 098 585)        | (2 219 868)        |
| Proceeds from sale of capital assets                         | 2.3       | -                  | -                  |
| (Increase)/decrease in loans                                 |           | -                  | -                  |
| (Increase)/decrease in investments                           |           | (99)               | (110)              |
| (Increase)/decrease in other financial assets                |           | -                  | -                  |
| (Increase)/decrease in non-current receivables               | 10        | -                  | (46 343)           |
| <b>Net cash flow available from investing activities</b>     |           | <b>(2 098 684)</b> | <b>(2 266 321)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                  |           |                    |                    |
| Increase/(decrease) in net assets                            |           | 25 659             | 35 208             |
| Increase/(decrease) in non-current payables                  |           | 98                 | 108                |
| <b>Net cash flows from financing activities</b>              |           | <b>25 757</b>      | <b>35 316</b>      |
| Net increase/(decrease) in cash and cash equivalents         |           | (556 416)          | (397 944)          |
| Cash and cash equivalents at beginning of period             |           | (1 353 222)        | (955 278)          |
| Unrealised gains and losses within cash and cash equivalents |           | -                  | -                  |
| <b>Cash and cash equivalents at end of period</b>            | <b>18</b> | <b>(1 909 638)</b> | <b>(1 353 222)</b> |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**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.

However, 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, Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the Act and the Division of Revenue Act.

**1. Presentation of the Financial Statements**

**1.1 Basis of preparation**

The Financial Statements have been prepared on a modified cash standard basis of accounting, except where stated otherwise. The modified cash standard basis constitutes the cash basis of accounting supplemented with additional disclosure items where it is deemed to be useful to the users of the financial statements. Under the cash basis of accounting transactions and other events are recognised when cash is received or paid.

The "modification" results from the recognition of certain near-cash balances in the financial statements as well as the revaluation of foreign investments and loans and the recognition of resulting revaluation gains and losses.

**1.2 Going concern**

The financial statements have been prepared on a going concern basis.

**1.3 Presentation currency**

All amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.

**1.4 Rounding**

Unless otherwise stated all financial figures have been rounded to the nearest one thousand Rand (R'000).

**1.5 Comparative figures**

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 financial statements.

**1.6 Errors**

Current period errors in that period are investigated and corrected before the financial statements are authorised for issue. Material errors discovered in a subsequent period and these prior period errors are corrected in the comparative information presented in the financial statements for subsequent period.

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**1.7 Comparative figures - Appropriation Statement**

A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.

**2. Revenue**

**2.1 Appropriated funds**

Appropriated funds comprise of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).

Appropriated funds are recognised in the financial records on the date the appropriation becomes effective. Adjustments to the appropriated funds made in terms of the adjustments budget process are recognised in the financial records on the date the adjustments become effective.

Total appropriated funds are presented in the Statement of Financial Performance.

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.

**2.2 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.

Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.

**2.2.1 Sale of goods and services other than capital assets**

The proceeds received from the sale of goods and/or the provision of services is recognised in the Statement of Financial Performance when the cash is received.

**2.2.2 Interest, dividends and rent on land**

Interest, dividends and rent on land is recognised in the Statement of Financial Performance when the cash is received.

**2.2.3 Sale of capital assets**

The proceeds received on sale of capital assets are recognised in the Statement of Financial Performance when the cash is received.

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**2.2.4 Financial transactions in assets and liabilities**

Repayments of loans and advances previously extended to employees and public corporations for policy purposes are recognised as revenue in the Statement of Financial Performance on receipt of the funds.

Cheques issued in previous accounting periods that expire before being banked is recognised as revenue in the Statement of Financial Performance when the cheque becomes stale. When the cheque is reissued the payment is made from Revenue.

Forex gains are recognised on payment of funds.

**2.2.5 Transfers received (including gifts, donations, and sponsorships)**

All cash gifts, donations and sponsorships are paid into the Provincial Revenue Fund and recorded as revenue in the Statement of Financial Performance when received. Amounts receivable at the reporting date are disclosed in the disclosure notes to the financial statements.

All in-kind gifts, donations and sponsorships are disclosed at fair value in an annexure to the financial statements.

**2.3 Aid assistance**

Local and foreign aid assistance is recognised as revenue when notification of the assistance is received from the National Treasury or when the department directly receives the cash from the donor(s).

All in-kind local and foreign aid assistance are disclosed at fair value in the annexures to the annual financial statements.

The cash payments made during the year relating to local and foreign aid assistance projects are recognised as expenditure in the Statement of Financial Performance. The value of the assistance expensed prior to the receipt of the funds is recognised as a receivable in the Statement of Financial Position.

Inappropriately expensed amounts using local and foreign aid assistance and any unutilised amounts are recognised as payables in the Statement of Financial Position.

**3. Expenditure**

**3.1 Compensation of employees**

**3.1.1 Short-term employee benefits**

Salaries and wages comprise payments to employees (including leave entitlements, thirteenth cheques and performance bonuses). Salaries and wages are recognised as an expense in the Statement of Financial Performance when final authorisation for payment is affected on the system (by no later than 31 March of each year).

All other payments are classified as current expenses.

Short-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements. These amounts are not recognised in the Statement of Financial Performance or Position.

**3.1.2 Post-retirement benefits**

The department provides retirement benefits (pension benefits) for certain of its employees through a defined benefit plan for government employees. These benefits are funded by both employer and employee contributions.

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

Employer contributions (i.e. social contributions) to the fund are expensed when the final authorisation for payment to the fund is affected on the system (by no later than 31 March of each year). No provision is made for retirement benefits in the financial statements of the department. Any potential liabilities are disclosed in the financial statements of the National/Provincial Revenue Fund and not in the financial statements of the employer department.

The department provides medical benefits for certain of its employees. Employer contributions to the medical funds are expensed when final authorisation for payment to the fund is affected on the system (by no later than 31 March of each year).

**3.1.3 Termination benefits**

Termination benefits such as severance packages are recognised as an expense in the Statement of Financial Performance as a transfer (to households) when the final authorisation for payment is affected on the system (by no later than 31 March of each year).

**3.1.4 Other long-term employee benefits**

Other long-term employee benefits (such as capped leave) are recognised as an expense in the Statement of Financial Performance as a transfer (to households) when the final authorisation for payment is affected on the system (by no later than 31 March of each year).

Long-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements. These amounts are not recognised in the Statement of Financial Performance or Position.

**3.2 Goods and services**

Payments made for goods and/or services are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is affected on the system (by no later than 31 March of each year). The expense is classified as capital if the goods and services were used for a capital project or an asset of R5,000 or more is purchased. All assets costing less than R5,000 will also be reflected under goods and services.

**3.3 Interest and rent on land**

Interest and rental payments are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is affected on the system (by no later than 31 March of each year). This item excludes rental for the use of buildings or other fixed structures. If it is not possible to distinguish between payment for the use of land and the fixed structures on it, the whole amount should be recorded under goods and services.

**3.4 Financial transactions in assets and liabilities**

**Debts are written off** when identified as irrecoverable. Debts written-off are limited to the amount of savings and/or under spending of appropriated funds. The write off occurs at year-end or when funds are available. No provision is made for irrecoverable amounts, but amounts are disclosed as a disclosure note.

All **other losses** are recognised when authorisation has been granted for the recognition thereof.

**3.5 Transfers and subsidies**

Transfers and subsidies are recognised as an expense when the final authorisation for payment is affected on the system (by no later than 31 March of each year).

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**3.6 Unauthorised expenditure**

The overspending of a vote or a main division within a vote; or expenditure that was not made in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

When discovered unauthorised expenditure is recognised in the Statement of Changes to Net Assets and the notes to the financial statements when confirmed. Unauthorised incurred in the current year.

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.

**3.7 Fruitless and wasteful expenditure**

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. It is expenditure made in vain and would have been avoided had reasonable care been exercised.

Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.

Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are 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.

**3.8 Irregular expenditure**

Irregular Expenditure is recorded in the notes to the financial statements when confirmed. Irregular expenditure comprises expenditure, other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation.

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.

**3.9 Expenditure for capital assets**

Payments made for capital assets are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is affected on the system (by no later than 31 March of each year).

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**4. Assets**

**4.1 Cash and cash equivalents**

Cash and cash equivalents are carried in the Statement of Financial Position at cost.

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.

**4.2 Other financial assets**

Other financial assets are carried in the Statement of Financial Position at cost.

**4.3 Prepayments and advances**

Amounts prepaid or advanced are recognised in the Statement of Financial Position when the payments are made and derecognised as and when the goods/services are received, or the funds are utilised.

Pre-payments and advances outstanding at the end of the year are carried in the Statement of Financial Position at cost.

**4.4 Receivables**

Receivables included in the Statement of Financial Position arise from cash payments made that are recoverable from another party (including departmental employees) and are derecognised upon recovery or write-off.

Receivables outstanding at year-end are carried in the Statement of Financial Position at cost. Amounts that are potentially irrecoverable are included in the disclosure notes.

**4.5 Investments**

Capitalised investments are shown at cost in the Statement of Financial Position. Any cash flows such as dividends received or proceeds from the sale of the investment are recognised in the Statement of Financial Performance when the cash is received.

Investments are tested for an impairment loss whenever events or changes in circumstances indicate that the investment may be impaired. Any loss is included in the disclosure notes.

**4.6 Loans**

Loans are recognised in the Statement of Financial Position at the nominal amount when cash is paid to the beneficiary. Loan balances are reduced when cash repayments are received from the beneficiary. Amounts that are potentially irrecoverable are included in the disclosure notes.

Loans that are outstanding at year-end are carried in the Statement of Financial Position at cost.

**4.7 Inventory**

Inventories purchased during the financial year are disclosed at cost in the notes. This would be inventory held in the form of materials or supplies that are to be consumed or distributed in the rendering of services.

The cost formula used to measure inventory is "First In First Out (FIFO)".

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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**4.8 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.

**4.9 Capital assets**

**4.9.1 Movable assets**

A capital asset is recorded on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the movable capital asset is stated at fair value. Where fair value cannot be determined, the capital asset is included in the asset register at R1.

Subsequent expenditure of a capital nature is recorded in the Statement of Financial Performance as "expenditure for capital asset", recorded in the notes of the financial statements and is capitalised in the asset register of the department on completion of the project. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

Repairs and maintenance is expensed as current "goods and services" in the Statement of Financial Performance.

**4.9.2 Immovable assets**

A capital asset is recorded on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the immovable capital asset is stated at R1 unless the fair value for the asset has been reliably estimated.

Work-in-progress of a capital nature is recorded in the Statement of Financial Performance as "expenditure for capital asset". Completed projects before final completion and handover to Department of Public Works is disclosed in the notes. On final completion and handover, the total cost of the project is included in the asset register of the department that legally owns the asset or the provincial/national Department of Public Works.

Repairs and maintenance are expensed as current "goods and services" in the Statement of Financial Performance.

**4.9.3 Intangible assets**

A capital asset is recorded on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the movable capital asset is stated at fair value. Where fair value cannot be determined, the capital asset is included in the asset register at R1.

Subsequent expenditure of a capital nature is recorded in the Statement of Financial Performance as "expenditure for capital asset", recorded in the notes of the financial statements and is capitalised in the asset register of the department on completion of the project. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

**5. Liabilities**

**5.1 Voted funds to be surrendered to the Revenue Fund**

Unexpended appropriated funds are surrendered to the Provincial Revenue Fund. Amounts owing to the Provincial Revenue Fund at the end of the financial year are recognised in the Statement of Financial Position.

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**5.2 Departmental revenue to be surrendered to the Revenue Fund**

Amounts owing to the Provincial Revenue Fund at the end of the financial year are recognised in the Statement of Financial Position at cost.

**5.3 Bank overdraft**

The bank overdraft is carried in the Statement of Financial Position at cost.

**5.4 Payables**

Payables comprise of all money owed by the department which is due after reporting date. This is recognised in the Statement of Financial Position at cost.

**5.5 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.

**5.6 Commitments**

Commitments are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash.

**5.7 Accruals**

Accruals are not recognised in the Statement of Financial Position as a liability or as expenditure in the Statement of Financial Performance but are included in the notes.

Accrued expenditure payable is recorded in the notes to the financial statements. Accrued expenditure payable is measured at cost.

**5.8 Payables not recognised**

Accruals are not recognised in the Statement of Financial Position as a liability or as expenditure in the Statement of Financial Performance but are included in the notes.

**5.9 Employee benefits**

Short-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the notes to the financial statements. These amounts are not recognised in the Statement of Financial Performance or the Statement of Financial Position.

**5.10 Lease commitments**

Lease commitments are not recognised in the Statement of Financial Position as a liability or as expenditure in the Statement of Financial Performance but are included in the notes.

**Operating lease** payments are recognised as an expense in the Statement of Financial Performance. The operating lease commitments are disclosed in the disclosure notes to the financial statements.

**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.

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The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.

**5.11 Provisions**

Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits because of events in the past and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation or 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.

**6. Accrued departmental revenue**

Accrued departmental revenue are disclosed in the notes to the annual financial statements. These accrued departmental revenues are written off when identified as irrecoverable and are disclosed separately.

**7. Net assets**

**7.1 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 transferred to the National/Provincial Revenue Fund on disposal, repayment, or recovery of such amounts.

**7.2 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.

**8. Related party transactions**

Specific information with regards to related party transactions is included in the notes.

**9. Key management personnel**

Compensation paid to key management personnel including their family members where relevant, is included in the notes.

**10. Principal-Agent**

The Agents costs is recorded in the notes to the financial statements. These Agents are contracted to the Department of Education to manage and facilitate capital projects on its behalf.

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**1. Annual Appropriation**

**1.1. Annual Appropriation**

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for National Departments (Voted funds) and Provincial Departments:

|   | 2024/25           |                       |                                    | 2023/24           |                        |                                    |
|---|-------------------|-----------------------|------------------------------------|-------------------|------------------------|------------------------------------|
|   | Final Budget      | Actual Funds Received | Funds not requested / not received | Final Budget      | Appropriation Received | Funds not requested / not received |
| Programmes                                    | R'000             | R'000                 | R'000                              | R'000             | R'000                  | R'000                              |
| 1. Administration                             | 2 178 216         | 2 178 216             | -                                  | 2 145 562         | 2 145 562              | -                                  |
| 2. Public Ordinary School Education           | 52 489 766        | 52 489 766            | -                                  | 50 926 268        | 50 926 268             | -                                  |
| 3. Independent School Subsidies               | 74 986            | 74 986                | -                                  | 85 508            | 85 508                 | -                                  |
| 4. Public Special School Education            | 1 759 946         | 1 759 946             | -                                  | 1 649 033         | 1 649 033              | -                                  |
| 5. Early Childhood Development                | 2 067 980         | 2 067 980             | -                                  | 1 956 476         | 1 956 476              | -                                  |
| 6. Infrastructure Development                 | 2 824 001         | 2 824 001             | -                                  | 3 022 346         | 3 022 346              | -                                  |
| 7. Examination And Education Related Services | 1 826 618         | 1 826 618             | -                                  | 3 066 754         | 3 066 754              | -                                  |
| <b>Total</b>                                  | <b>63 221 513</b> | <b>63 221 513</b>     | <b>-</b>                           | <b>62 851 947</b> | <b>62 851 947</b>      | <b>-</b>                           |

**1.2. Conditional grants**

|   | Note | 2023/24<br>R'000 | 2022/23<br>R'000 |
|---|------|------------------|------------------|
| Total grants received                               | 34   | 5 160 273        | 5 244 840        |
| Provincial grants included in total grants received |      | <b>2 526 243</b> | <b>2 638 379</b> |

(\* It should be noted that the Conditional grants are included in the amounts per the Final Appropriation in Note 1.1)

**2. Departmental revenue**

|   | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---|------|------------------|------------------|
| Sales of goods and services other than capital assets | 2.1  | 67 344           | 64 826           |
| Interest, dividends and rent on land                  | 2.2  | 905              | 496              |
| Sales of capital assets                               | 2.3  | -                | -                |
| Transactions in financial assets and liabilities      | 2.4  | 25 431           | 38 531           |
| Transfer received                                     |      | -                | -                |
| <b>Total revenue collected</b>                        |      | <b>93 680</b>    | <b>103 853</b>   |
| Less: Own revenue included in appropriation           | 13   | -                | -                |
| <b>Total</b>  |      | <b>93 680</b>    | <b>103 853</b>   |

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**2.1. Sales of goods and services other than capital assets**

|  | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--|------|------------------|------------------|
| Sales of goods and services produced by the department |      | 67 344           | 64 826           |
| Sales by market establishment                          |      | 1 248            | 1 229            |
| Other sales  |      | 66 096           | 63 597           |
| Sales of scrap, waste and other used current goods     |      | -                | -                |
| <b>Total</b>   | 2    | <b>67 344</b>    | <b>64 826</b>    |

**2.2. Interest, dividends and rent on land**

|              | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--------------|------|------------------|------------------|
| Interest     |      | 905              | 496              |
| Dividends    |      | -                | -                |
| Rent on land |      | -                | -                |
| <b>Total</b> | 2    | <b>905</b>       | <b>496</b>       |

**2.3. Sales of capital assets**

|                                      | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--------------------------------------|------|------------------|------------------|
| <b>Tangible capital assets</b>       |      | -                | -                |
| Buildings and other fixed structures |      | -                | -                |
| Machinery and equipment              |      | -                | -                |
| Heritage assets                      |      | -                | -                |
| Specialised military assets          |      | -                | -                |
| Land and subsoil assets              |      | -                | -                |
| Biological assets                    |      | -                | -                |
| <b>Total</b>                         | 2    | <b>-</b>         | <b>-</b>         |

**2.4. Transactions in financial assets and liabilities**

|  | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--|------|------------------|------------------|
| Receivables                                  |      | 14 345           | 13 884           |
| Other receipts including Recoverable Revenue |      | 11 086           | 24 647           |
| <b>Total</b>                                 | 2    | <b>25 431</b>    | <b>38 531</b>    |

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**3. Aid Assistance**

**3.1. Aid assistance received in kind (not included in the main note)**

|              | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--------------|------|------------------|------------------|
|              |      | -                | -                |
|              |      | -                | -                |
|              |      | -                | -                |
| <b>Total</b> |      | <b>-</b>         | <b>-</b>         |

|  |
|--|
|  |
|--|

**4. Compensation of employees**

**4.1. Salaries and wages**

|                                  | Note | 2024/25<br>R'000  | 2023/24<br>R'000  |
|----------------------------------|------|-------------------|-------------------|
| Basic salary                     |      | 37 904 024        | 36 404 737        |
| Performance award                |      | 15 154            | 21 611            |
| Service based                    |      | 56 063            | 86 644            |
| Compensative/circumstantial      |      | 653 675           | 617 528           |
| Periodic payments                |      | 15 319            | 9 290             |
| Other non-pensionable allowances |      | 6 331 090         | 7 589 605         |
| <b>Total</b>                     |      | <b>44 975 325</b> | <b>44 729 415</b> |

**4.2. Social contributions**

| <b>Employer contributions</b>          | Note | 2024/25<br>R'000  | 2023/24<br>R'000  |
|--|------|-------------------|-------------------|
| Pension                                |      | 4 894 407         | 4 687 147         |
| Medical                                |      | 3 144 119         | 2 909 695         |
| UIF                                    |      | 8 718             | 23 106            |
| Bargaining council                     |      | 3 236             | 3 161             |
| Official unions and associations       |      | 11 741            | 11 259            |
| Insurance                              |      | -                 | 16                |
| <b>Total</b>                           |      | <b>8 062 221</b>  | <b>7 634 411</b>  |
| <b>Total compensation of employees</b> |      | <b>53 037 546</b> | <b>52 363 799</b> |
| Average number of employees            |      | 98 548            | 99 642            |

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**5. Goods and services**

|   | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---|------|------------------|------------------|
| Administrative fees                                       |      | 8 540            | 8 265            |
| Advertising   |      | 1 977            | 4 484            |
| Minor assets  | 5.1  | 152              | 596              |
| Bursaries (employees)                                     |      | -                | 73               |
| Catering  |      | 101 701          | 88 615           |
| Communication   |      | 52 681           | 33 632           |
| Computer services   | 5.2  | 135 994          | 136 036          |
| Consultants: Business and advisory services               |      | 214 092          | 295 524          |
| Legal services  |      | 23 692           | 17 657           |
| Contractors   |      | 131 203          | 43 046           |
| Agency and support / outsourced services                  |      | 1 988 720        | 1 926 148        |
| Entertainment   |      | 87               | -                |
| Audit cost - external                                     | 5.3  | 26 602           | 24 305           |
| Fleet services  |      | 75 385           | 62 820           |
| Inventories   | 5.4  | 1 160 876        | 1 033 738        |
| Consumables   | 5.5  | 103 795          | 119 222          |
| Operating leases  |      | 80 827           | 122 961          |
| Property payments   | 5.6  | 1 185 969        | 1 326 325        |
| Rental and hiring   |      | 19 432           | 10 740           |
| Transport provided as part of the departmental activities |      | 24 550           | 32 818           |
| Travel and subsistence                                    | 5.7  | 312 486          | 287 938          |
| Venues and facilities                                     |      | 23 815           | 20 944           |
| Training and development                                  |      | 15 954           | 9 877            |
| Other operating expenditure                               | 5.8  | 358 856          | 263 570          |
| <b>Total</b>  |      | <b>6 047 386</b> | <b>5 869 334</b> |

**5.1. Minor assets**

|                                      | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--------------------------------------|------|------------------|------------------|
| <b>Tangible capital assets</b>       |      | <b>152</b>       | <b>595</b>       |
| Buildings and other fixed structures |      | -                | -                |
| Biological assets                    |      | -                | -                |
| Heritage assets                      |      | -                | -                |
| Machinery and equipment              |      | 152              | 595              |
| Land and subsoil assets              |      | -                | -                |
| Specialised military assets          |      | -                | -                |
| <b>Intangible capital assets</b>     |      | <b>-</b>         | <b>1</b>         |
| Software                             |      | -                | 1                |
| <b>Total</b>                         | 5    | <b>152</b>       | <b>596</b>       |

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**5.2. Computer services**

|                                     | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|-------------------------------------|------|------------------|------------------|
| SITA computer services              |      | 69 083           | 73 885           |
| External computer service providers |      | 66 911           | 62 151           |
| <b>Total</b>                        | 5    | <b>135 994</b>   | <b>136 036</b>   |

**5.3. Audit cost - external**

|                      | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|----------------------|------|------------------|------------------|
| Regularity audits    |      | 26 602           | 24 305           |
| Performance audits   |      | -                | -                |
| Investigations       |      | -                | -                |
| Environmental audits |      | -                | -                |
| Computer audits      |      | -                | -                |
| <b>Total</b>         | 5    | <b>26 602</b>    | <b>24 305</b>    |

**5.4. Inventories**

|   | Note  | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---|-------|------------------|------------------|
| Clothing material and accessories       |       | 533              | 492              |
| Food and food supplies                  |       | 79               | 62               |
| Fuel, oil and gas                       |       | 1 125            | 2 658            |
| Learning, teaching and support material |       | 702 285          | 686 123          |
| Materials and supplies                  |       | 27               | 42               |
| Other supplies                          | 5.4.1 | 456 827          | 344 361          |
| <b>Total</b>                            | 5     | <b>1 160 876</b> | <b>1 033 738</b> |

**5.4.1. Other supplies**

|                               | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|-------------------------------|------|------------------|------------------|
| Assets for distribution       |      | 455 517          | 343 245          |
| Machinery and equipment       |      | 25 039           | 70               |
| School furniture              |      | 430 478          | 343 175          |
| Sports and recreation         |      | -                | -                |
| Library material              |      | -                | -                |
| Other assets for distribution |      | -                | -                |
| Other                         |      | 1 310            | 1 116            |
| <b>Total</b>                  | 5.4  | <b>456 827</b>   | <b>344 361</b>   |

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**5.5. Consumables**

|  | Note     | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--|----------|------------------|------------------|
| Consumable supplies                      |          | 70 956           | 87 849           |
| Uniform and clothing                     |          | 1 925            | 1 568            |
| Household supplies                       |          | 67 761           | 82 498           |
| Building material and supplies           |          | 1 074            | 422              |
| Communication accessories                |          | -                | -                |
| IT consumables                           |          | -                | -                |
| Other consumables                        |          | 196              | 3 361            |
| Stationery, printing and office supplies |          | 32 839           | 31 373           |
| <b>Total</b>                             | <b>5</b> | <b>103 795</b>   | <b>119 222</b>   |

**5.6. Property payments**

|                                  | Note     | 2024/25<br>R'000 | 2023/24<br>R'000 |
|----------------------------------|----------|------------------|------------------|
| Municipal services               |          | 266 753          | 334 500          |
| Property management fees         |          | -                | -                |
| Property maintenance and repairs |          | 670 629          | 737 720          |
| Other                            |          | 248 587          | 254 105          |
| <b>Total</b>                     | <b>5</b> | <b>1 185 969</b> | <b>1 326 325</b> |

**5.7. Travel and subsistence**

|              | Note     | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--------------|----------|------------------|------------------|
| Local        |          | 311 416          | 287 388          |
| Foreign      |          | 1 070            | 550              |
| <b>Total</b> | <b>5</b> | <b>312 486</b>   | <b>287 938</b>   |

**5.8. Other operating expenditure**

|   | Note     | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---|----------|------------------|------------------|
| Professional bodies, membership and subscription fees |          | 2 929            | 1 779            |
| Resettlement costs                                    |          | 716              | 948              |
| Other   |          | 355 211          | 260 843          |
| <b>Total</b>  | <b>5</b> | <b>358 856</b>   | <b>263 570</b>   |

**6. Interest and rent on land**

|               | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---------------|------|------------------|------------------|
| Interest paid |      | 286              | 486              |
| Rent on land  |      | -                | -                |
| <b>Total</b>  |      | <b>286</b>       | <b>486</b>       |

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**7. Payments for financial assets**

|                   | <i>Note</i> | <b>2024/25<br/>R'000</b> | <b>2023/24<br/>R'000</b> |
|-------------------|-------------|--------------------------|--------------------------|
| Debts written off | 7.1         | 271                      | 92                       |
| <b>Total</b>      |             | <b>271</b>               | <b>92</b>                |

**7.1. Debts written off**

| <b>Nature of debts written off</b> | <i>Note</i> | <b>2024/25<br/>R'000</b> | <b>2023/24<br/>R'000</b> |
|------------------------------------|-------------|--------------------------|--------------------------|
| <b>Other debt written off</b>      |             |                          |                          |
| Ugu District debt write-offs       |             | 271                      | 92                       |
| <b>Total debt written off</b>      | 7           | <b>271</b>               | <b>92</b>                |

**8. Transfers and subsidies**

|                                    | <i>Note</i> | <b>2024/25<br/>R'000</b> | <b>2023/24<br/>R'000</b> |
|------------------------------------|-------------|--------------------------|--------------------------|
| Provinces and municipalities       | 35          | -                        | 3 281                    |
| Departmental agencies and accounts | Annex 1A    | 62 910                   | -                        |
| Non-profit institutions            | Annex 1B    | 2 261 714                | 2 224 580                |
| Households                         | Annex 1C    | 229 442                  | 233 965                  |
| <b>Total</b>                       |             | <b>2 554 066</b>         | <b>2 461 826</b>         |

**9. Expenditure for capital assets**

|                                      | <i>Note</i> | <b>2024/25<br/>R'000</b> | <b>2023/24<br/>R'000</b> |
|--------------------------------------|-------------|--------------------------|--------------------------|
| <b>Tangible capital assets</b>       |             | <b>2 098 585</b>         | <b>2 219 868</b>         |
| Buildings and other fixed structures | 31.2        | 2 053 199                | 2 160 438                |
| Heritage assets                      |             | -                        | -                        |
| Machinery and equipment              |             | 45 386                   | 59 430                   |
| Specialised military assets          |             | -                        | -                        |
| Land and subsoil assets              |             | -                        | -                        |
| Biological assets                    |             | -                        | -                        |
| <b>Total</b>                         |             | <b>2 098 585</b>         | <b>2 219 868</b>         |

**9.1. Analysis of funds utilised to acquire capital assets - Current year**

|                                      | <b>2024/25</b>     |                       |                  |
|--------------------------------------|--------------------|-----------------------|------------------|
|                                      | <b>Voted funds</b> | <b>Aid assistance</b> | <b>Total</b>     |
|                                      | <b>R'000</b>       | <b>R'000</b>          | <b>R'000</b>     |
| <b>Tangible capital assets</b>       | <b>2 098 585</b>   | <b>-</b>              | <b>2 098 585</b> |
| Buildings and other fixed structures | 2 053 199          | -                     | 2 053 199        |
| Heritage assets                      | -                  | -                     | -                |
| Machinery and equipment              | 45 386             | -                     | 45 386           |
| Specialised military assets          | -                  | -                     | -                |
| Land and subsoil assets              | -                  | -                     | -                |
| Biological assets                    | -                  | -                     | -                |
| <b>Total</b>                         | <b>2 098 585</b>   | <b>-</b>              | <b>2 098 585</b> |

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**9.2. Analysis of funds utilised to acquire capital assets - Prior year**

| Name of entity                       | 2023/24          |                |                  |
|--------------------------------------|------------------|----------------|------------------|
|                                      | Voted funds      | Aid assistance | Total            |
|                                      | R'000            | R'000          | R'000            |
| <b>Tangible capital assets</b>       | <b>2 219 868</b> | <b>-</b>       | <b>2 219 868</b> |
| Buildings and other fixed structures | 2 160 438        | -              | 2 160 438        |
| Heritage assets                      | -                | -              | -                |
| Machinery and equipment              | 59 430           | -              | 59 430           |
| Specialised military assets          | -                | -              | -                |
| Land and subsoil assets              | -                | -              | -                |
| Biological assets                    | -                | -              | -                |
| <b>Total</b>                         | <b>2 219 868</b> | <b>-</b>       | <b>2 219 868</b> |

**10. Receivables**

|                    | Note | 2024/25       |                |                | 2023/24       |                |                |
|--------------------|------|---------------|----------------|----------------|---------------|----------------|----------------|
|                    |      | Current       | Non-current    | Total          | Current       | Non-current    | Total          |
|                    |      | R'000         | R'000          | R'000          | R'000         | R'000          | R'000          |
| Claims recoverable | 10.1 | 6 798         | 10 198         | 16 996         | 6 934         | 8 182          | 15 116         |
| Staff debt         | 10.2 | 40 415        | 579 581        | 619 996        | 52 784        | 540 508        | 593 292        |
| Other receivables  | 10.3 | 18 385        | 101 068        | 119 453        | 4 942         | 101 070        | 106 012        |
| <b>Total</b>       |      | <b>65 598</b> | <b>690 847</b> | <b>756 445</b> | <b>64 660</b> | <b>649 760</b> | <b>714 420</b> |

**10.1. Claims recoverable**

|                        | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|------------------------|------|------------------|------------------|
| National departments   |      | 1 588            | 1 556            |
| Provincial departments |      | 15 408           | 13 560           |
| <b>Total</b>           | 10   | <b>16 996</b>    | <b>15 116</b>    |

**10.2. Staff debt**

|                    | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--------------------|------|------------------|------------------|
| Staff Debt Account |      | 615 872          | 586 655          |
| Salary: Tax Debt   |      | 4 124            | 6 637            |
| <b>Total</b>       | 10   | <b>619 996</b>   | <b>593 292</b>   |

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**10.3. Other receivables**

|   | Note      | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---|-----------|------------------|------------------|
| Fruitless and wasteful expenditure                      |           | 19 923           | 19 924           |
| Advances to Public Corporations and Private Enterprises |           | 1 095            | 1 095            |
| Debt Account: Supplier Debtors                          |           | 3 300            | 2 795            |
| Official Union Debt                                     |           | 69 563           | 69 563           |
| Sal:Deduction Disall Acc:ca                             |           | 303              | 359              |
| Sal:Reversal Control:ca                                 |           | 5 183            | 6 678            |
| Sal:Compliant Loan Deductions:cl                        |           | 3                | 3                |
| Sal:Finance Other Institution:cl                        |           | 65               | 65               |
| Sal:Housing:cl  |           | 17               | 17               |
| Sal:Insurance Deductions:cl                             |           | 2 188            | 1 834            |
| Sal:Official Unions:cl                                  |           | 318              | 286              |
| Sal:Pension Fund:cl                                     |           | 5 169            | 2 092            |
| Online Travel Control Account                           |           | 12 316           | 1 300            |
| Salary Deduction Parking:ca                             |           | -                | 1                |
| Sal:Bargain Council:cl                                  |           | 10               | -                |
| <b>Total</b>  | <b>10</b> | <b>119 453</b>   | <b>106 012</b>   |

**10.4. Impairment of receivables**

|                                       | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---------------------------------------|------|------------------|------------------|
| Estimate of impairment of receivables |      | 489 971          | 447 725          |
| <b>Total</b>                          |      | <b>489 971</b>   | <b>447 725</b>   |

*Staff debts pertaining to ex-employees that is outstanding for three or more years.*

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**11. Investments**

|  |             | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--|-------------|------------------|------------------|
| <b>Non-current</b>                         | <i>Note</i> |                  |                  |
| <b>Securities other than shares</b>        |             |                  |                  |
| <i>Investments at cost</i>                 |             |                  |                  |
| JMNA Hershensohn Fund                      |             | 285              | 277              |
| Robert Acutt Scholarship Fund              |             | 265              | 258              |
| FL Johnsson Scholarship Fund               |             | 137              | 132              |
| Harry Escombe Scholarship Fund             |             | 214              | 202              |
| HA Koch Scholarship Fund                   |             | 1 269            | 1 204            |
| Jean Miller Memorial Prize Fund            |             | 100              | 98               |
| <b>Total non-current investments</b>       |             | <b>2 270</b>     | <b>2 171</b>     |
|  |             |                  |                  |
|  |             | 2024/25<br>R'000 | 2023/24<br>R'000 |
| <b>Analysis of non-current investments</b> | <i>Note</i> |                  |                  |
| Opening balance                            |             | 2 171            | 2 061            |
| Additions in cash                          |             | 99               | 110              |
| Disposals for cash                         |             | -                | -                |
| Non-cash movements                         |             | -                | -                |
| <b>Closing balance</b>                     |             | <b>2 270</b>     | <b>2 171</b>     |

*These trust funds were inherited from the erstwhile Natal Education Department and they stem from bequeaths of individuals who had left monies in their wills to the erstwhile Natal Education Department. The main purposes of these funds were to distribute bursaries to individuals in terms and conditions as stipulated in the wills of the individuals. These funds are invested in savings and money market instruments, thus earning market related interest. For the 2024/25 financial year end the trusts earned R 99 094-18 (R 1 180 641 - from 2006/7 to 2023/24). The credit in respect of the interest is posted to the Payables-non-current - Note 16.*

**12. Voted funds to be surrendered to the Revenue Fund**

|   |             | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---|-------------|------------------|------------------|
| Opening balance   | <i>Note</i> | -                | 332 764          |
| Prior period error  |             | -                | -                |
| As restated   |             | -                | <b>332 764</b>   |
| Transferred from statement of financial performance (as restated)                               |             | (516 627)        | (63 458)         |
| Add: Unauthorised expenditure for the current year  |             | 521 296          | 63 458           |
| Voted funds not requested/not received  | 1.1         | -                | -                |
| Transferred to retained revenue to defray excess expenditure ( <i>Parliament/Legislatures</i> ) |             | -                | -                |
| Paid during the year  |             | -                | (332 764)        |
| <b>Closing balance</b>  |             | <b>4 669</b>     | <b>-</b>         |

*The above closing balance consists of a 3 317 ('000) rand value to be surrendered to the National Departments for unspent conditional grants and a 1 352 ('000) rand value to be surrendered to the Provincial Revenue Fund.*

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**12.1. Reconciliation on unspent conditional grants**

|  |      | 2024/25      | 2023/24     |
|--|------|--------------|-------------|
|  | Note | R'000        | R'000       |
| Opening Balance  |      | -            | -           |
| Total conditional grants received                                  | 1.2  | 5 160 273    | 5 244 840   |
| Total conditional grants spent                                     |      | (5 156 956)  | (5 244 840) |
| Unspent conditional grants to be surrendered                       |      | 3 317        | -           |
| Less: Paid to the Provincial Revenue Fund by Provincial department |      | -            | -           |
| Approved for rollover  |      | -            | -           |
| Not approved for rollover  |      | -            | -           |
| <b>Due by the Provincial Revenue Fund</b>                          |      | <b>3 317</b> | <b>-</b>    |

*LWPID grant (programme 4) not fully spent, and a rollover has been requested through Provincial Treasury.*

**13. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund**

|  |      | 2024/25    | 2023/24       |
|--|------|------------|---------------|
|  | Note | R'000      | R'000         |
| Opening balance  |      | 31 677     | 25 379        |
| Prior period error   |      | -          | -             |
| As restated  |      | 31 677     | <b>25 379</b> |
| Transferred from statement of financial performance (as restated)                          |      | 93 680     | 103 853       |
| Own revenue included in appropriation  |      | -          | -             |
| Transfer from aid assistance   | 3    | -          | -             |
| Transferred to voted funds to defray excess expenditure ( <i>Parliament/Legislatures</i> ) |      | -          | -             |
| Paid during the year   |      | (124 932)  | (97 555)      |
| <b>Closing balance</b>   |      | <b>425</b> | <b>31 677</b> |

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**14. Bank overdraft**

|   | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---|------|------------------|------------------|
| Consolidated Paymaster General account    |      | 1 909 638        | 1 353 222        |
| Fund requisition account                  |      | -                | -                |
| Overdraft with commercial banks (Local)   |      | -                | -                |
| Overdraft with commercial banks (Foreign) |      | -                | -                |
| <b>Total</b>                              |      | <b>1 909 638</b> | <b>1 353 222</b> |

The department's financial health is unfavourable; the bank overdraft has increased by R556 416 ('000) (41.1%). A continuous increase in staff debts due to overpayments. The department's financial situation was affected by the outbreak of Covid-19 pandemic in prior years, where some funds were reprioritised toward the procurement of personnel protective equipment's such as face masks, gloves, hand sanitisers and cleaning equipment to ensure the safety of officials in head office, various district offices, teachers and learners at schools. Furthermore, the additional funding pressure included leasing of chemical toilets, provision of water to schools, and appointment of temporary educators to assist with replacing those with comorbidities to ensure continuation of teaching and learning at school. Further, budget cuts have been implemented, which has also added to the pressure. A partially funded wage agreement has also added to the pressure with regard to the financial position of the department. These conditions, if not addressed and monitored with proper controls and budget processes, will result in material uncertainty that may cast significant doubt on the ability of the department to meet its future expenditure obligations.

The department has a turnaround strategy with regard to making sure going concern is controlled and managed: implementation of cost cutting measures, re-prioritizing budgets for each financial year, requesting additional funds through Provincial/National Treasury, constantly reviewing and managing the cashflow situation monthly, focusing on key service delivery areas to ensure costs are managed, moratorium on filling of posts (i.e. non-critical), and reporting to various other oversight bodies regarding cash flow pressures.

**15. Payables - current**

|                   | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|-------------------|------|------------------|------------------|
| Clearing accounts | 15.1 | 47 657           | 40 526           |
| Other payables    | 15.2 | 21 208           | 20 509           |
| <b>Total</b>      |      | <b>68 865</b>    | <b>61 035</b>    |

**15.1. Clearing accounts**

| Description                          | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--------------------------------------|------|------------------|------------------|
| Sal:ACB recalls                      |      | 14 260           | 10 414           |
| Sal: Bargaining council              |      | -                | 29               |
| Sal: Finance institution study loans |      | 776              | 789              |
| Sal:Garnishee order                  |      | 192              | 213              |
| Sal: Income tax                      |      | 24 343           | 23 598           |
| Sal: Medical aid                     |      | 8 079            | 5 473            |
| Sal: UIF                             |      | 7                | 10               |
| <b>Total</b>                         | 15   | <b>47 657</b>    | <b>40 526</b>    |

**15.2. Other payables**

| Description               | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---------------------------|------|------------------|------------------|
| Sal: Pension Debt Account |      | 1 987            | 2 801            |
| Sal: GEHS refund control  |      | 19 221           | 17 708           |
| <b>Total</b>              | 15   | <b>21 208</b>    | <b>20 509</b>    |

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**16. Payables - non-current**

|                                 | <i>Note</i> | 2024/25          |                    |                        |              | 2023/24      |
|---------------------------------|-------------|------------------|--------------------|------------------------|--------------|--------------|
|                                 |             | One to two years | Two to three years | Older than three years | Total        | Total        |
|                                 |             | R'000            | R'000              | R'000                  | R'000        | R'000        |
| Amounts owing to other entities |             | -                | -                  | -                      | -            | -            |
| Advances received               |             | -                | -                  | -                      | -            | -            |
| Other payables                  | 16.1        | 206              | 71                 | 1 995                  | 2 272        | 2 174        |
| <b>Total</b>                    |             | <b>206</b>       | <b>71</b>          | <b>1 995</b>           | <b>2 272</b> | <b>2 174</b> |

**16.1. Other payables**

| <b>Description</b>              | <i>Note</i> | <b>2024/25<br/>R'000</b> | <b>2023/24<br/>R'000</b> |
|---------------------------------|-------------|--------------------------|--------------------------|
| JMNA Hershensohn Fund           |             | 288                      | 280                      |
| Robert Acutt Scholarship Fund   |             | 265                      | 258                      |
| FL Johnsson Scholarship Fund    |             | 137                      | 132                      |
| Harry Escombe Scholarship Fund  |             | 214                      | 202                      |
| HA Koch Scholarship Fund        |             | 1 267                    | 1 203                    |
| Jean Miller Memorial Prize Fund |             | 100                      | 98                       |
| Umkomaas War Memorial Fund      |             | 1                        | 1                        |
| <b>Total</b>                    | 16          | <b>2 272</b>             | <b>2 174</b>             |

**17. Net cash flow available from operating activities**

|  | <i>Note</i> | <b>2024/25<br/>R'000</b> | <b>2023/24<br/>R'000</b> |
|--|-------------|--------------------------|--------------------------|
| Net surplus/(deficit) as per Statement of Financial Performance  |             | (422 947)                | 40 395                   |
| Add back non cash/cash movements not deemed operating activities |             |                          |                          |
|  |             | <b>1 939 458</b>         | <b>1 792 666</b>         |
| (Increase)/decrease in receivables                               |             | (42 025)                 | (5 512)                  |
| (Increase)/decrease in prepayments and advances                  |             | -                        | -                        |
| (Increase)/decrease in other current assets                      |             | -                        | -                        |
| Increase/(decrease) in payables – current                        |             | 7 830                    | 8 629                    |
| Proceeds from sale of capital assets                             |             | -                        | -                        |
| Proceeds from sale of investments                                |             | -                        | -                        |
| (Increase)/decrease in other financial assets                    |             | -                        | -                        |
| Expenditure on capital assets                                    |             | 2 098 585                | 2 219 868                |
| Surrenders to Revenue Fund                                       |             | (124 932)                | (430 319)                |
| Surrenders to RDP Fund/Donor                                     |             | -                        | -                        |
| Voted funds not requested/not received                           |             | -                        | -                        |
| Own revenue included in appropriation                            |             | -                        | -                        |
| <b>Net cash flow generating</b>                                  |             | <b>1 516 511</b>         | <b>1 833 061</b>         |

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**18. Reconciliation of cash and cash equivalents for cash flow purposes**

|  | Note | 2024/25<br>R'000   | 2023/24<br>R'000   |
|--|------|--------------------|--------------------|
| Consolidated Paymaster General account |      | (1 909 638)        | (1 353 222)        |
| Fund requisition account               |      | -                  | -                  |
| Cash receipts                          |      | -                  | -                  |
| Disbursements                          |      | -                  | -                  |
| Cash on hand                           |      | -                  | -                  |
| <b>Total</b>                           |      | <b>(1 909 638)</b> | <b>(1 353 222)</b> |

**19. Contingent liabilities and contingent assets**

**19.1. Contingent liabilities**

| Liable to                     | Nature    | Note     | 2024/25<br>R'000 | 2023/24<br>R'000 |
|-------------------------------|-----------|----------|------------------|------------------|
| Housing loan guarantees       | Employees | Annex 2A | 1 069            | 1 147            |
| Other guarantees              |           |          | -                | -                |
| Claims against the department |           | Annex 2B | 1 588 443        | 1 480 065        |
| Intergovernmental payables    |           | Annex 4  | 80 660           | 104 529          |
| <b>Total</b>                  |           |          | <b>1 670 172</b> | <b>1 585 741</b> |

"Housing loan guarantees" reside with financial institutions and the uncertainty of when the department becomes liable.

"Claims against the department" are those claims made by third parties, where there is an uncertainty around the settlement amount.

"Intergovernmental payables (unconfirmed balances)" are balances that the department cannot confirm at date of reporting.

**19.2. Contingent assets**

| Nature of contingent asset                                    | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---|------|------------------|------------------|
| Termination Ex-employees (Without Reversals) and Frozen cases |      | 2 091            | 2 040            |
| Legal claims on behalf of the department                      |      | -                | 373              |
| Transfers to other Departments                                |      | 2 139            | 1 120            |
| Disputed payments Ilembe Enterprises/NSNP                     |      | 6 304            | 6 304            |
| <b>Total</b>  |      | <b>10 534</b>    | <b>9 837</b>     |

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**20. Capital commitments**

|                                      | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--------------------------------------|------|------------------|------------------|
| Buildings and other fixed structures |      | 7 917 312        | 8 137 328        |
| Machinery and equipment              |      | -                | -                |
| Specialised military assets          |      | -                | -                |
| Land and subsoil assets              |      | -                | -                |
| Biological assets                    |      | -                | -                |
| Intangible assets                    |      | -                | -                |
| <b>Total</b>                         |      | <b>7 917 312</b> | <b>8 137 328</b> |

*Capital commitments amounting to R 8 227 790 ('000) is per the Infrastructure Reporting Template developed internally by the department. This amount is inclusive of infrastructure accruals.*

**21. Accruals and payables not recognised**

**21.1. Accruals**

|  | Note | 2024/25        |               |                | 2023/24        |
|--|------|----------------|---------------|----------------|----------------|
|  |      | 30 Days        | 30+ Days      | Total          | Total          |
|  |      | R'000          | R'000         | R'000          | R'000          |
| <b>Listed by economic classification</b> |      |                |               |                |                |
| Goods and services                       |      | 231 798        | 20 251        | 252 049        | 179 443        |
| Interest and rent on land                |      | -              | -             | -              | -              |
| Transfers and subsidies                  |      | 36 272         | 6 767         | 43 039         | 39 506         |
| Capital assets                           |      | 167 752        | -             | 167 752        | 57 511         |
| Other                                    |      | -              | 6 691         | 6 691          | 11 530         |
| <b>Total</b>                             |      | <b>435 822</b> | <b>33 709</b> | <b>469 531</b> | <b>287 990</b> |

|  | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--|------|------------------|------------------|
| <b>Listed by programme level</b>           |      |                  |                  |
| Administration                             |      | 100 989          | 65 446           |
| Public ordinary school education           |      | 97 479           | 97 662           |
| Public special school education            |      | 1 207            | 5                |
| Early childhood development                |      | 40 294           | 39 434           |
| Infrastructure development                 |      | 216 726          | 71 371           |
| Examination and education related services |      | 12 836           | 14 072           |
| <b>Total</b>                               |      | <b>469 531</b>   | <b>287 990</b>   |

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**21.2. Payables not recognised**

|                                   |      | 2023/24 |          |         | 2022/23 |
|-----------------------------------|------|---------|----------|---------|---------|
|                                   |      | 30 Days | 30+ Days | Total   | Total   |
| Listed by economic classification | Note | R'000   | R'000    | R'000   | R'000   |
| Goods and services                |      | 369 951 | 19 507   | 389 458 | 429 949 |
| Interest and rent on land         |      | -       | -        | -       | -       |
| Transfers and subsidies           |      | 6 239   | 1 477    | 7 716   | 13 996  |
| Capital assets                    |      | 130 723 | -        | 130 723 | 203 917 |
| Other                             |      | 80 212  | -        | 80 212  | 53 283  |
| Total                             |      | 587 125 | 20 984   | 608 109 | 701 145 |

|  |      | 2024/25 | 2023/24 |
|--|------|---------|---------|
| Listed by programme level                  | Note | R'000   | R'000   |
| Administration                             |      | 125 688 | 52 471  |
| Public ordinary school education           |      | 213 808 | 330 274 |
| Independent school subsidies               |      | -       | -       |
| Public special school education            |      | 2 875   | 1 008   |
| Early childhood development                |      | 20 625  | 7 470   |
| Infrastructure development                 |      | 219 269 | 286 668 |
| Examination and education related services |      | 25 844  | 23 254  |
| Total                                      |      | 608 109 | 701 145 |

|   |         | 2024/25 | 2023/24 |
|---|---------|---------|---------|
| Included in the above totals are the following:   | Note    | R'000   | R'000   |
| Confirmed balances with other departments         | Annex 4 | 481 757 | 298 021 |
| Confirmed balances with other government entities |         | -       | -       |
| Total   |         | 481 757 | 298 021 |

**22. Employee benefits**

|                    | <i>Note</i> | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--------------------|-------------|------------------|------------------|
| Leave entitlement  |             | 178 377          | 162 066          |
| Service bonus      |             | 1 651 877        | 1 582 895        |
| Performance awards |             | -                | -                |
| Capped leave       |             | 1 568 437        | 1 715 223        |
| Other              |             | 69 770           | 78 147           |
| <b>Total</b>       |             | <b>3 468 461</b> | <b>3 538 331</b> |

*The leave entitlement and capped leave balances as disclosed above are the net of negative balances. The negative balances amount is R 95 505-44, relating to 59 cases.*

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**23. Lease commitments**

**23.1. Operating leases**

**2024/25**

|  | Specialised<br>military<br>equipment | Land          | Buildings and<br>other fixed<br>structures | Machinery and<br>equipment | Total          |
|--|--------------------------------------|---------------|--|----------------------------|----------------|
|  | R'000                                | R'000         | R'000                                      | R'000                      | R'000          |
| Not later than 1 year                        | -                                    | 4 804         | 55 158                                     | 12 248                     | 72 210         |
| Later than 1 year and not later than 5 years | -                                    | 19 444        | 44 316                                     | 8 529                      | 72 289         |
| Later than 5 years                           | -                                    | -             | -  | -                          | -              |
| <b>Total lease commitments</b>               | -                                    | <b>24 248</b> | <b>99 474</b>                              | <b>20 777</b>              | <b>144 499</b> |

**2023/24**

|  | Specialised<br>military<br>equipment | Land          | Buildings and<br>other fixed<br>structures | Machinery and<br>equipment | Total          |
|--|--------------------------------------|---------------|--|----------------------------|----------------|
|  | R'000                                | R'000         | R'000                                      | R'000                      | R'000          |
| Not later than 1 year                        | -                                    | 4 564         | 50 064                                     | 10 160                     | 64 788         |
| Later than 1 year and not later than 5 years | -                                    | 18 518        | 30 401                                     | 10 616                     | 59 535         |
| Later than 5 years                           | -                                    | -             | -  | -                          | -              |
| <b>Total lease commitments</b>               | -                                    | <b>23 082</b> | <b>80 465</b>                              | <b>20 776</b>              | <b>124 323</b> |

Generally, the lease commitments of the Department relate to leased buildings whose period maybe between a period of one to ten years. The other category relates to the leasing of machinery whose period is less than or equal to three years. The final category relates to the renting of public schools on private land which are termed Section 14 agreements per the South African Schools Act of 1996. These agreements are in perpetuity; however, the disclosure is made up of five years. The department has no renewal or purchase options. There are no lease restrictions.

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**23.2. Finance leases**

**2024/25**

|  | Specialised<br>military<br>equipment | Land  | Buildings and<br>other fixed<br>structures | Machinery and<br>equipment | Total |
|--|--------------------------------------|-------|--|----------------------------|-------|
|  | R'000                                | R'000 | R'000                                      | R'000                      | R'000 |
| Not later than 1 year                        | -                                    | -     | -  | -                          | -     |
| Later than 1 year and not later than 5 years | -                                    | -     | -  | -                          | -     |
| Later than 5 years                           | -                                    | -     | -  | -                          | -     |
| <b>Total lease commitments</b>               | -                                    | -     | -  | -                          | -     |

**2023/24**

|  | Specialised<br>military<br>equipment | Land  | Buildings and<br>other fixed<br>structures | Machinery and<br>equipment | Total |
|--|--------------------------------------|-------|--|----------------------------|-------|
|  | R'000                                | R'000 | R'000                                      | R'000                      | R'000 |
| Not later than 1 year                        | -                                    | -     | -  | -                          | -     |
| Later than 1 year and not later than 5 years | -                                    | -     | -  | -                          | -     |
| Later than 5 years                           | -                                    | -     | -  | -                          | -     |
| <b>Total lease commitments</b>               | -                                    | -     | -  | -                          | -     |

**24. Accrued departmental revenue**

|   | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---|------|------------------|------------------|
| Sales of goods and services other than capital assets |      | -                | -                |
| Fines, penalties and forfeits                         |      | -                | -                |
| Interest, dividends and rent on land                  |      | 7 417            | 7 417            |
| Sales of capital assets                               |      | 3 986            | -                |
| Transactions in financial assets and liabilities      |      | -                | -                |
| Transfers received                                    |      | -                | -                |
| Other   |      | 21 092           | 21 092           |
| <b>Total</b>  |      | <b>32 495</b>    | <b>28 509</b>    |

1. These are funds due to the department for LTSM discounts and interest from managing agents.

2. On-line auction of departmental motor vehicles before financial year end (received in the 2025/26 financial year).

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**24.1. Analysis of accrued departmental revenue**

|   | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|---|------|------------------|------------------|
| Opening balance                                       |      | 28 509           | 28 509           |
| Less: amounts received                                |      | -                | -                |
| Less: services received in lieu of cash               |      | -                | -                |
| Add: amounts recorded                                 |      | 3 986            | -                |
| Less: amounts written off/reversed as irrecoverable   |      | -                | -                |
| Less: amounts transferred to receivables for recovery |      | -                | -                |
| Other ( <i>Specify</i> )                              |      | -                | -                |
| <b>Closing balance</b>                                |      | <b>32 495</b>    | <b>28 509</b>    |

**25. Unauthorised, Irregular and Fruitless and wasteful expenditure**

|                                    | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|------------------------------------|------|------------------|------------------|
| Unauthorised expenditure           |      | 521 296          | 63 458           |
| Irregular expenditure              |      | 275 815          | 587 240          |
| Fruitless and wasteful expenditure |      | 1 654            | 7 417            |
| <b>Total</b>                       |      | <b>798 765</b>   | <b>658 115</b>   |

*Information on any criminal or disciplinary steps taken as a result of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure is included in the annual report under the PFMA Compliance Report.*

**26. Related party transactions**

*The Department is involved in the KwaZulu-Natal Education Development Trust. This trust is operated in conjunction with major donors in the private sector. The Department exercises significant influence over the activities of the trust as majority of the Trustees are officials of the Department of Education. No voted funds were transferred to the trust during the 2024/25 financial period. No funds were received from the Flemish Government on behalf of the trust for the 2024/25 financial period, as a result no funds are credited to the KwaZulu-Natal Education Development Trust. The Department acts as an agent in respect of the receipt of these funds.*

**27. Key management personnel**

|  | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--|------------------|------------------|
| Political office bearers                   | 2 194            | 2 098            |
| Officials:                                 | -                | -                |
| Level 15 to 16                             | 9 307            | 7 865            |
| Level 14                                   | 16 308           | 16 544           |
| Family members of key management personnel | 11 941           | 12 427           |
| <b>Total</b>                               | <b>39 750</b>    | <b>38 934</b>    |

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**28. Provisions**

|  | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--|------|------------------|------------------|
| Provision 1 - S14 Schools Unsigned Leases                      |      | 591              | 585              |
| Provision 2 - Retentions for Infrastructure Projects (Capital) |      | 217 903          | 159 291          |
| Provision 3 - Legal Services to be paid to third parties.      |      | 26 720           | 23 641           |
| <b>Total</b>   |      | <b>245 214</b>   | <b>183 517</b>   |

**28.1. Reconciliation of movement in provisions – 2024/25**

|   | 2024/25     |                |               |                  |
|---|-------------|----------------|---------------|------------------|
|   | Provision 1 | Provision 2    | Provision 3   | Total provisions |
|   | R'000       | R'000          | R'000         | R'000            |
| Opening balance   | 585         | 159 291        | 23 641        | 183 517          |
| Increase in provision                                     | 6           | 58 612         | 3 079         | 61 697           |
| Settlement of provision                                   | -           | -              | -             | -                |
| Unused amount reversed                                    | -           | -              | -             | -                |
| Reimbursement expected from third party                   | -           | -              | -             | -                |
| Change in provision due to change in estimation of inputs | -           | -              | -             | -                |
| <b>Closing balance</b>                                    | <b>591</b>  | <b>217 903</b> | <b>26 720</b> | <b>245 214</b>   |

**Reconciliation of movement in provisions – 2023/24**

|   | 2023/24     |                |               |                  |
|---|-------------|----------------|---------------|------------------|
|   | Provision 1 | Provision 2    | Provision 3   | Total provisions |
|   | R'000       | R'000          | R'000         | R'000            |
| Opening balance   | 591         | 110 936        | 23 641        | 135 168          |
| Increase in provision                                     | -           | 48 355         | -             | 48 355           |
| Settlement of provision                                   | (6)         | -              | -             | (6)              |
| Unused amount reversed                                    | -           | -              | -             | -                |
| Reimbursement expected from third party                   | -           | -              | -             | -                |
| Change in provision due to change in estimation of inputs | -           | -              | -             | -                |
| <b>Closing balance</b>                                    | <b>585</b>  | <b>159 291</b> | <b>23 641</b> | <b>183 517</b>   |

*Provision 1 - S14 Schools Unsigned Leases - these leases may become recoverable if the landlords claim the rental.*

*Provision 2 - Retentions for Infrastructure Projects (Capital) - amounts due to contractors on final completion of projects.*

*Provision 3 - Legal Services to be paid to third parties - this is amounts to be paid to third parties where the department acts as a mediator.*

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**29. Movable Tangible Capital Assets**

**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025**

|  | 2024/25         |                   |               |               |                 |
|--|-----------------|-------------------|---------------|---------------|-----------------|
|  | Opening balance | Value adjustments | Additions     | Disposals     | Closing balance |
|  | R'000           | R'000             | R'000         | R'000         | R'000           |
| <b>HERITAGE ASSETS</b>                       | -               | -                 | -             | -             | -               |
| Heritage assets                              | -               | -                 | -             | -             | -               |
| <b>MACHINERY AND EQUIPMENT</b>               | <b>623 031</b>  | <b>-</b>          | <b>45 410</b> | <b>77 996</b> | <b>590 445</b>  |
| Transport assets                             | 342 546         | -                 | 15 772        | 29 912        | 328 406         |
| Computer Equipment                           | 226 167         | -                 | 28 742        | 44 026        | 210 883         |
| Furniture and office equipment               | 45 600          | -                 | 466           | 3 705         | 42 361          |
| Other machinery and equipment                | 8 718           | -                 | 430           | 353           | 8 795           |
| <b>SPECIALISED MILITARY ASSETS</b>           | <b>-</b>        | <b>-</b>          | <b>-</b>      | <b>-</b>      | <b>-</b>        |
| Specialised military assets                  | -               | -                 | -             | -             | -               |
| <b>BIOLOGICAL ASSETS</b>                     | <b>-</b>        | <b>-</b>          | <b>-</b>      | <b>-</b>      | <b>-</b>        |
| Biological assets                            | -               | -                 | -             | -             | -               |
| <b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b> | <b>623 031</b>  | <b>-</b>          | <b>45 410</b> | <b>77 996</b> | <b>590 445</b>  |

1. Disposals has been done for Head Office and various districts.
2. Vehicles removed through loss control finalisation.
3. Donations have also been received.
4. Duplicate vehicles assets balance corrected to the opening balance of the Annual Financial Statements.

**Movable Tangible Capital Assets under investigation**

|  | Note | Number       | Value<br>R'000 |
|--|------|--------------|----------------|
| <b>Included in the above total of the movable tangible capital assets per the asset register that are under investigation:</b> |      |              |                |
| Heritage assets  |      | -            | -              |
| Machinery and equipment  |      | 1 933        | 23 336         |
| Specialised military assets  |      | -            | -              |
| Biological assets  |      | -            | -              |
| <b>Total</b>   |      | <b>1 933</b> | <b>23 336</b>  |

When the department did its physical verification of assets process during the financial year it highlighted issues around these assets, which requires investigations through the relevant custodians/locations.

Once the investigation of these assets has been concluded, either the HARDCAT register will be updated or assets written off through Loss Control with the approval of the Accounting Officer.

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**29.1. MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

2023/24

|  | Opening balance | Prior period error | Additions     | Disposals  | Closing balance |
|--|-----------------|--------------------|---------------|------------|-----------------|
|  | R'000           | R'000              | R'000         | R'000      | R'000           |
| <b>MACHINERY AND EQUIPMENT</b>               | <b>566 328</b>  | <b>(7 063)</b>     | <b>64 174</b> | <b>408</b> | <b>623 031</b>  |
| Transport assets                             | 328 111         | (7 063)            | 21 498        | -          | 342 546         |
| Computer equipment                           | 185 120         | -                  | 41 411        | 364        | 226 167         |
| Furniture and office equipment               | 44 818          | -                  | 819           | 37         | 45 600          |
| Other machinery and equipment                | 8 279           | -                  | 446           | 7          | 8 718           |
| <b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b> | <b>566 328</b>  | <b>(7 063)</b>     | <b>64 174</b> | <b>408</b> | <b>623 031</b>  |

**29.1.1. Prior period error**

| Nature of prior period error                                 | Note | 2023/24<br>R'000 |
|--|------|------------------|
| <b>Relating to 2022/23 [affecting the opening balance]</b>   |      | <b>(7 063)</b>   |
| Transport assets (duplicate assets in the AFS total removed) |      | (7 063)          |
| <b>Relating to 2023/24</b>                                   |      | <b>-</b>         |
|  |      | -                |
| <b>Total prior period errors</b>                             |      | <b>(7 063)</b>   |

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**29.2. Minor assets**

**MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025**

| 2023/24                            |                                |                      |                    |                            |                      |               |
|------------------------------------|--------------------------------|----------------------|--------------------|----------------------------|----------------------|---------------|
|                                    | Specialised<br>military assets | Intangible<br>assets | Heritage<br>assets | Machinery and<br>equipment | Biological<br>assets | Total         |
|                                    | R'000                          | R'000                | R'000              | R'000                      | R'000                | R'000         |
| Opening balance                    | -                              | 1                    | -                  | 65 370                     | -                    | 65 371        |
| Value adjustments                  | -                              | -                    | -                  | -                          | -                    | -             |
| Additions                          | -                              | -                    | -                  | 189                        | -                    | 189           |
| Disposals                          | -                              | -                    | -                  | 10 330                     | -                    | 10 330        |
| <b>TOTAL MINOR CAPITAL ASSETS</b>  | <b>-</b>                       | <b>1</b>             | <b>-</b>           | <b>55 229</b>              | <b>-</b>             | <b>55 230</b> |
|                                    |                                |                      |                    |                            |                      |               |
|                                    | Specialised<br>military assets | Intangible<br>assets | Heritage<br>assets | Machinery and<br>equipment | Biological<br>assets | Total         |
| Number of R1 minor assets          | -                              | -                    | -                  | 31 090                     | -                    | 31 090        |
| Number of minor assets at cost     | -                              | -                    | -                  | 30 211                     | -                    | 30 211        |
| <b>TOTAL NUMBER OF MINOR ASSET</b> | <b>-</b>                       | <b>-</b>             | <b>-</b>           | <b>61 301</b>              | <b>-</b>             | <b>61 301</b> |

**Minor Capital Assets under investigation**

|   | Note | Number        | Value<br>R'000 |
|---|------|---------------|----------------|
| <b>Included in the above total of the minor capital assets per the asset register that are under investigation:</b> |      |               |                |
| Heritage assets   |      | -             | -              |
| Machinery and equipment   |      | 11 278        | 9 669          |
| Specialised military assets   |      | -             | -              |
| Biological assets   |      | -             | -              |
| <b>Total</b>  |      | <b>11 278</b> | <b>9 669</b>   |

*When the department did its physical verification of assets process during the financial year it highlighted issues around these assets, which requires investigations through the relevant custodians/locations.*

*Once the investigation of these assets has been concluded, either the HARDCAT register will be updated or assets written off through Loss Control with the approval of the Accounting Officer.*

**MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

| 2022/23            |                                |                      |                    |                            |                      |        |
|--------------------|--------------------------------|----------------------|--------------------|----------------------------|----------------------|--------|
|                    | Specialised<br>military assets | Intangible<br>assets | Heritage<br>assets | Machinery and<br>equipment | Biological<br>assets | Total  |
|                    | R'000                          | R'000                | R'000              | R'000                      | R'000                | R'000  |
| Opening balance    | -                              | -                    | -                  | 64 975                     | -                    | 64 975 |
| Prior period error | -                              | -                    | -                  | -                          | -                    | -      |

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|                                     |  |                              |                            |                                    |                              |               |
|-------------------------------------|--|------------------------------|----------------------------|------------------------------------|------------------------------|---------------|
| Additions                           | -                                      | 1                            | -                          | 595                                | -                            | 596           |
| Disposals                           | -                                      | -                            | -                          | 200                                | -                            | 200           |
| <b>Total Minor assets</b>           | <b>-</b>                               | <b>1</b>                     | <b>-</b>                   | <b>65 370</b>                      | <b>-</b>                     | <b>65 371</b> |
|                                     | <b>Specialised<br/>military assets</b> | <b>Intangible<br/>assets</b> | <b>Heritage<br/>assets</b> | <b>Machinery and<br/>equipment</b> | <b>Biological<br/>assets</b> | <b>Total</b>  |
| Number of R1 minor assets           | -                                      | -                            | -                          | 40 007                             | -                            | 40 007        |
| Number of minor assets at cost      | -                                      | -                            | -                          | 36 719                             | -                            | 36 719        |
| <b>Total number of minor assets</b> | <b>-</b>                               | <b>-</b>                     | <b>-</b>                   | <b>76 726</b>                      | <b>-</b>                     | <b>76 726</b> |

**29.2.1. Prior period error**

| <b>Nature of prior period error</b>                 | <b>Note</b> | <b>2023/24<br/>R'000</b> |
|---|-------------|--------------------------|
| Relating to 2022/23 [affecting the opening balance] |             | -                        |
|   |             | -                        |
| <b>Total prior period errors</b>                    |             | <b>-</b>                 |

**30. Intangible Capital Assets**

**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025**

|  | <b>2024/25</b>         |                  |                  |                        |
|--|------------------------|------------------|------------------|------------------------|
|  | <b>Opening balance</b> | <b>Additions</b> | <b>Disposals</b> | <b>Closing balance</b> |
|  | <b>R'000</b>           | <b>R'000</b>     | <b>R'000</b>     | <b>R'000</b>           |
| <b>SOFTWARE</b>                        | 25 421                 | -                | -                | 25 421                 |
| <b>TOTAL INTANGIBLE CAPITAL ASSETS</b> | <b>25 421</b>          | <b>-</b>         | <b>-</b>         | <b>25 421</b>          |

**30.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

|  | <b>2023/24</b>         |                           |                  |                  |                        |
|--|------------------------|---------------------------|------------------|------------------|------------------------|
|  | <b>Opening balance</b> | <b>Prior period error</b> | <b>Additions</b> | <b>Disposals</b> | <b>Closing balance</b> |
|  | <b>R'000</b>           | <b>R'000</b>              | <b>R'000</b>     | <b>R'000</b>     | <b>R'000</b>           |
| <b>SOFTWARE</b>                        | 25 421                 | -                         | -                | -                | 25 421                 |
| <b>TOTAL INTANGIBLE CAPITAL ASSETS</b> | <b>25 421</b>          | <b>-</b>                  | <b>-</b>         | <b>-</b>         | <b>25 421</b>          |

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**31. Immovable Tangible Capital Assets**

**MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025**

|  | 2024/25           |                |           |                   |
|--|-------------------|----------------|-----------|-------------------|
|  | Opening balance   | Additions      | Disposals | Closing balance   |
|  | R'000             | R'000          | R'000     | R'000             |
| <b>BUILDINGS AND OTHER FIXED STRUCTURES</b>    | <b>19 525 060</b> | <b>867 957</b> | <b>-</b>  | <b>20 393 017</b> |
| Dwellings                                      | -                 | -              | -         | -                 |
| Non-residential buildings                      | 19 525 060        | 867 957        | -         | 20 393 017        |
| Other fixed structures                         | -                 | -              | -         | -                 |
| <b>HERITAGE ASSETS</b>                         | <b>-</b>          | <b>-</b>       | <b>-</b>  | <b>-</b>          |
| Heritage assets                                | -                 | -              | -         | -                 |
| <b>LAND AND SUBSOIL ASSETS</b>                 | <b>-</b>          | <b>-</b>       | <b>-</b>  | <b>-</b>          |
| Land   | -                 | -              | -         | -                 |
| Mineral and similar non-regenerative resources | -                 | -              | -         | -                 |
| <b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b> | <b>19 525 060</b> | <b>867 957</b> | <b>-</b>  | <b>20 393 017</b> |

**31.1. MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

|  | 2023/24           |                    |                  |           |                   |
|--|-------------------|--------------------|------------------|-----------|-------------------|
|  | Opening balance   | Prior period error | Additions        | Disposals | Closing balance   |
|  | R'000             | R'000              | R'000            | R'000     | R'000             |
| <b>BUILDINGS AND OTHER FIXED STRUCTURES</b>    | <b>17 864 469</b> | <b>-</b>           | <b>1 660 591</b> | <b>-</b>  | <b>19 525 060</b> |
| Dwellings                                      | -                 | -                  | -                | -         | -                 |
| Non-residential buildings                      | 17 864 469        | -                  | 1 660 591        | -         | 19 525 060        |
| Other fixed structures                         | -                 | -                  | -                | -         | -                 |
| <b>HERITAGE ASSETS</b>                         | <b>-</b>          | <b>-</b>           | <b>-</b>         | <b>-</b>  | <b>-</b>          |
| Heritage assets                                | -                 | -                  | -                | -         | -                 |
| <b>LAND AND SUBSOIL ASSETS</b>                 | <b>-</b>          | <b>-</b>           | <b>-</b>         | <b>-</b>  | <b>-</b>          |
| Land   | -                 | -                  | -                | -         | -                 |
| Mineral and similar non-regenerative resources | -                 | -                  | -                | -         | -                 |
| <b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b> | <b>17 864 469</b> | <b>-</b>           | <b>1 660 591</b> | <b>-</b>  | <b>19 525 060</b> |

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**31.2. Immovable tangible capital assets: Capital Work-in-progress**

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025**

|                                      | Note<br>Annex 6 | 2024/25                         |                  |  |                                  |
|--------------------------------------|-----------------|---------------------------------|------------------|--|----------------------------------|
|                                      |                 | Opening Balance<br>1 April 2024 | Current Year WIP | Ready for use<br>(Assets to the AR)<br>/ Contracts<br>terminated | Closing Balance<br>31 March 2025 |
|                                      |                 | R'000                           | R'000            | R'000  | R'000                            |
| Heritage assets                      |                 | -                               | -                | -  | -                                |
| Buildings and other fixed structures |                 | 3 416 419                       | 2 053 199        | 1 124 231  | 4 345 387                        |
| Land and subsoil assets              |                 | -                               | -                | -  | -                                |
| <b>Total</b>                         |                 | <b>3 416 419</b>                | <b>2 053 199</b> | <b>1 124 231</b>   | <b>4 345 387</b>                 |

*Included in the WIP amount of R4 345 387 ('000) above closing balance, are the terminated projects to the value of R256 274 ('000). These projects were terminated due to various reasons being: poor performance by contractors and consultants, conflict among joint venture partners, litigation of the contracted companies, cash flow challenges, disputes between main business contractors and sub-contractors, community unrest, negative interference by business forums, under-estimation of project costs by contractors and poor workmanship.*

**Payables not recognised relating to Capital WIP**

|  | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|--|------|------------------|------------------|
| Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress |      | 208 371          | 203 917          |
| <b>Total</b>   |      | <b>208 371</b>   | <b>203 917</b>   |

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024**

|                                      | Note | 2023/24                         |                       |                     |  |                                     |
|--------------------------------------|------|---------------------------------|-----------------------|---------------------|--|-------------------------------------|
|                                      |      | Opening Balance<br>1 April 2023 | Prior period<br>error | Current Year<br>WIP | Ready for use<br>(Assets to the<br>AR) / Contracts<br>terminated | Closing<br>Balance<br>31 March 2024 |
|                                      |      | R'000                           | R'000                 | R'000               | R'000  | R'000                               |
| Heritage assets                      |      | -                               | -                     | -                   | -  | -                                   |
| Buildings and other fixed structures |      | 3 132 759                       | -                     | 2 102 995           | 1 819 335  | 3 416 419                           |
| Land and subsoil assets              |      | -                               | -                     | -                   | -  | -                                   |
| <b>Total</b>                         |      | <b>3 132 759</b>                | <b>-</b>              | <b>2 102 995</b>    | <b>1 819 335</b>   | <b>3 416 419</b>                    |

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**32. Principal-agent arrangements**

**32.1. Department acting as the principal**

|                 | Note | 2024/25<br>R'000 | 2023/24<br>R'000 |
|-----------------|------|------------------|------------------|
| COEGA           |      | 15 564           | 22 334           |
| IDT             |      | 41 179           | 49 703           |
| Ethekwini Water |      | 5 342            | 2 487            |
| Umlathuze Water |      | -                | -                |
| DBSA            |      | 15 822           | 15 891           |
| <b>Total</b>    |      | <b>77 907</b>    | <b>90 415</b>    |

*The Agents listed above are contracted to the Department of Education to manage and facilitate capital and maintenance projects on its behalf. The amounts stated above are the management fees paid to these Implementing Agents.*

**33. Prior period errors**

**33.1. Correction of prior period errors**

|   |      | 2023/24                                 |                                |                   |
|---|------|---|--------------------------------|-------------------|
|   | Note | Amount bef<br>error correction<br>R'000 | Prior period<br>error<br>R'000 | Restated<br>R'000 |
| <b>Expenditure</b>  |      |   |                                |                   |
| Goods & Services - Professional bodies, membership & subscription fees  | 5.8  | -                                       | 1 779                          | 1 779             |
| Goods & Services - Resettlement costs   | 5.8  | -                                       | 948                            | 948               |
| Goods & Services - Other  | 5.8  | 2 727                                   | -                              | 2 727             |
| <b>Assets: (e.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)</b> |      |   |                                |                   |
| Transport assets (duplicate assets in the AFS total removed)  | 29.1 | 328 111                                 | (7 063)                        | 321 048           |
| <b>Other: (e.g. Unauthorised expenditure, Irregular expenditure, fruitless and wasteful expenditure, etc.)</b>      |      |   |                                |                   |
| Irregular Expenditure   | 25   | 156 329                                 | 430 911                        | 587 240           |

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**34. Statement of conditional grants received**

| Name of grant  | 2024/25                                     |            |                   |                    |                  |                                |                             |                          |   | 2023/24                                     |                             |
|--|---|------------|-------------------|--------------------|------------------|--------------------------------|-----------------------------|--------------------------|---|---|-----------------------------|
|  | GRANT ALLOCATION                            |            |                   |                    |                  | SPENT                          |                             |                          |   |   |                             |
|  | Division of Revenue Act / Provincial grants | Roll overs | DORA Adjust-ments | Other Adjust-ments | Total Available  | Amount received by depart-ment | Amount spent by depart-ment | Under- / (Overspendin g) | % 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                       |
| <b>Division of Revenue Act:</b>                        |   |            |                   |                    |                  |                                |                             |                          |   |   |                             |
| National School Nutrition Programme                    | 2 187 840                                   | -          | -                 | -                  | <b>2 187 840</b> | 2 187 840                      | 2 187 840                   | -                        | 100.0%                                    | 2 229 954                                   | 2 229 954                   |
| EPWP Integrated Grant for Provinces                    | 2 045                                       | -          | -                 | -                  | <b>2 045</b>     | 2 045                          | 2 045                       | -                        | 100.0%                                    | 1 985                                       | 1 985                       |
| EPWP Social Sector Incentive Grant for Provinces       | 20 971                                      | -          | -                 | -                  | <b>20 971</b>    | 20 971                         | 20 971                      | -                        | 100.0%                                    | 29 517                                      | 29 517                      |
| Maths, Science and Technology Grant                    | 71 988                                      | -          | -                 | -                  | <b>71 988</b>    | 71 988                         | 71 988                      | -                        | 100.0%                                    | 62 123                                      | 62 123                      |
| Learners with Profound Intellectual Disabilities grant | 36 584                                      | -          | -                 | -                  | <b>36 584</b>    | 36 584                         | 33 267                      | 3 317                    | 90.9%                                     | 34 534                                      | 34 534                      |
| Early Childhood Development grant                      | 248 650                                     | -          | -                 | -                  | <b>248 650</b>   | 248 650                        | 248 650                     | -                        | 100.0%                                    | 188 526                                     | 188 526                     |
| National Department of Education - HIV/AIDS            | 65 952                                      | -          | -                 | -                  | <b>65 952</b>    | 65 952                         | 65 952                      | -                        | 100.0%                                    | 59 822                                      | 59 822                      |
| <b>Provincial Grants:</b>                              |   |            |                   |                    |                  |                                |                             |                          |   |   |                             |
| Education Infrastructure Grant                         | 2 526 243                                   | -          | -                 | -                  | <b>2 526 243</b> | 2 526 243                      | 2 526 243                   | -                        | 100.0%                                    | 2 638 379                                   | 2 638 379                   |
| <b>TOTAL</b>   | <b>5 160 273</b>                            | <b>-</b>   | <b>-</b>          | <b>-</b>           | <b>5 160 273</b> | <b>5 160 273</b>               | <b>5 156 956</b>            | <b>3 317</b>             |   | <b>5 244 840</b>                            | <b>5 244 840</b>            |

*LWPID grant - a rollover of funds has been requested through Provincial Treasury.*

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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35. Statement of conditional grants and transfers paid to provincial departments and municipalities

|                                       | 2024/25                  |            |              |                 |                 |                | 2023/24  |                          |
|---------------------------------------|--------------------------|------------|--------------|-----------------|-----------------|----------------|--|--------------------------|
|                                       | GRANT ALLOCATION         |            |              |                 | TRANSFER        |                |  |                          |
|                                       | DORA and other transfers | Roll overs | Adjust-ments | Total Available | Actual transfer | Funds withheld | Reallocations by National Treasury / National Department | DORA and other transfers |
| Name of provincial department         | R'000                    | R'000      | R'000        | R'000           | R'000           | R'000          | R'000  | R'000                    |
| KwaZulu-Natal Department of Transport | -                        | -          | -            | -               | -               | -              | -  | 3 281                    |
| <b>TOTAL</b>                          | -                        | -          | -            | -               | -               | -              | -  | <b>3 281</b>             |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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**36. 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.

**37. Natural Disaster or relief expenditure**

|                                | <i>Note</i>    | <b>2024/25<br/>R'000</b> | <b>2023/24<br/>R'000</b> |
|--------------------------------|----------------|--------------------------|--------------------------|
| Compensation of employees      |                | -                        | -                        |
| Goods and services             |                | -                        | 1 833                    |
| Transfers and subsidies        |                | -                        | -                        |
| Expenditure for capital assets |                | -                        | 378 118                  |
| Other                          |                | -                        | -                        |
| <b>Total</b>                   | <i>Annex 7</i> | <b>-</b>                 | <b>379 951</b>           |

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**ANNEXURE 1A**

**STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS**

| Departmental Agency or Account | 2024/25             |            |             |                 |                 |                                  | 2023/24      |                 |
|--------------------------------|---------------------|------------|-------------|-----------------|-----------------|----------------------------------|--------------|-----------------|
|                                | TRANSFER ALLOCATION |            |             |                 | TRANSFER        |                                  |              |                 |
|                                | Adjusted Budget     | Roll overs | Adjustments | Total Available | Actual transfer | % of available funds transferred | Final Budget | Actual transfer |
|                                | R'000               | R'000      | R'000       | R'000           | R'000           | %                                | R'000        | R'000           |
| EDTP SETA                      | 62 910              | -          | -           | 62 910          | 62 910          | 100.0%                           | -            | -               |
| <b>TOTAL</b>                   | <b>62 910</b>       | <b>-</b>   | <b>-</b>    | <b>62 910</b>   | <b>62 910</b>   |                                  | <b>-</b>     | <b>-</b>        |

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**ANNEXURE 1B**

**STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

|  | 2024/25             |            |             |                  |                  |                                  | 2023/24          |                  |
|--|---------------------|------------|-------------|------------------|------------------|----------------------------------|------------------|------------------|
|  | TRANSFER ALLOCATION |            |             |                  | EXPENDITURE      |                                  |                  |                  |
|  | Adjusted Budget     | Roll overs | Adjustments | Total Available  | Actual transfer  | % of available funds transferred | Final Budget     | Actual transfer  |
|  | R'000               | R'000      | R'000       | R'000            | R'000            | %                                | R'000            | R'000            |
| <b>Non-profit institutions</b>             |                     |            |             |                  |                  |                                  |                  |                  |
| <b>Transfers</b>                           |                     |            |             |                  |                  |                                  |                  |                  |
| Public Ordinary School Education           | 1 403 945           | -          | -           | 1 403 945        | 1 403 945        | 100.0%                           | 1 390 369        | 1 390 369        |
| Independent Schools                        | 74 986              | -          | -           | 74 986           | 74 673           | 99.6%                            | 85 508           | 85 508           |
| Public Special School Education            | 153 603             | -          | -           | 153 603          | 153 603          | 100.0%                           | 151 035          | 151 035          |
| Early Childhood Development                | 629 493             | -          | -           | 629 493          | 629 493          | 100.0%                           | 597 668          | 597 668          |
| Examination and Education Related Services | -                   | -          | -           | -                | -                | -                                | -                | -                |
| <b>TOTAL</b>                               | <b>2 262 027</b>    | <b>-</b>   | <b>-</b>    | <b>2 262 027</b> | <b>2 261 714</b> |                                  | <b>2 224 580</b> | <b>2 224 580</b> |

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 1C  
STATEMENT OF TRANSFERS TO HOUSEHOLDS**

|                  | 2024/25             |            |             |                 |                 |                                  | 2023/24        |                 |
|------------------|---------------------|------------|-------------|-----------------|-----------------|----------------------------------|----------------|-----------------|
|                  | TRANSFER ALLOCATION |            |             |                 | EXPENDITURE     |                                  |                |                 |
|                  | Adjusted Budget     | Roll overs | Adjustments | Total Available | Actual transfer | % of available funds transferred | Final Budget   | Actual transfer |
|                  | R'000               | R'000      | R'000       | R'000           | R'000           | %                                | R'000          | R'000           |
| <b>Household</b> |                     |            |             |                 |                 |                                  |                |                 |
| <b>Transfers</b> |                     |            |             |                 |                 |                                  |                |                 |
| Employees        | 229 442             | -          | -           | 229 442         | 229 442         | 100.0%                           | 233 913        | 233 965         |
| <b>TOTAL</b>     | <b>229 442</b>      | <b>-</b>   | <b>-</b>    | <b>229 442</b>  | <b>229 442</b>  |                                  | <b>233 913</b> | <b>233 965</b>  |

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**ANNEXURE 2A**

**STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2025 - LOCAL**

| Guarantor institution | Guarantee in respect of | Original guaranteed capital amount | Opening balance<br>1 April 2024 | Guarantees draw<br>downs during the<br>year | Guarantees<br>repayments/<br>cancelled/ reduced<br>during the year | Revaluation due to<br>foreign currency<br>movements | Closing balance<br>31 March 2025 | Revaluations due<br>to inflation rate<br>movements | Accrued<br>guaranteed<br>interest for year<br>ended 31 March<br>2025 |
|-----------------------|-------------------------|------------------------------------|---------------------------------|---|--|---|----------------------------------|--|--|
|                       |                         | R'000                              | R'000                           | R'000                                       | R'000  | R'000   | R'000                            | R'000  | R'000  |
|                       | <b>Housing</b>          |                                    |                                 |   |  |   |                                  |  |  |
| Standard Bank         |                         | -                                  | 676                             | -   | 76   | -   | 600                              | -  | -  |
| FNB                   |                         | -                                  | 44                              | -   | -  | -   | 44                               | -  | -  |
| ABSA                  |                         | -                                  | 401                             | -   | 2  | -   | 399                              | -  | -  |
| Ithala Limited        |                         | -                                  | 26                              | -   | -  | -   | 26                               | -  | -  |
|                       |                         |                                    |                                 |   |  |   |                                  |  |  |
|                       | <b>TOTAL</b>            | -                                  | 1 147                           | -   | 78   | -   | 1 069                            | -  | -  |

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 2B**

**STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2025**

| Nature of liability                  | Opening balance<br>1 April 2024 | Liabilities incurred<br>during the year | Liabilities paid /<br>cancelled / reduced<br>during the year | Liabilities<br>recoverable<br>(Provide details<br>hereunder) | Closing balance 31<br>March 2025 |
|--------------------------------------|---------------------------------|---|--|--|----------------------------------|
|                                      | R'000                           | R'000                                   | R'000  | R'000  | R'000                            |
| <b>Claims against the department</b> |                                 |   |  |  |                                  |
| Legal Claims                         | 1 480 065                       | 108 378                                 | -  | -  | 1 588 443                        |
| <b>TOTAL</b>                         | <b>1 480 065</b>                | <b>108 378</b>                          | <b>-</b>   | <b>-</b>   | <b>1 588 443</b>                 |

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**ANNEXURE 3  
CLAIMS RECOVERABLE**

| Government entity                            | Confirmed balance outstanding |            | Unconfirmed balance outstanding |               | Total         |               |
|--|-------------------------------|------------|---------------------------------|---------------|---------------|---------------|
|  | 31/03/2025                    | 31/03/2024 | 31/03/2025                      | 31/03/2024    | 31/03/2025    | 31/03/2024    |
|  | R'000                         | R'000      | R'000                           | R'000         | R'000         | R'000         |
| <b>Department</b>                            |                               |            |                                 |               |               |               |
| Gauteng Department of Education              | -                             | -          | 5 407                           | 5 283         | 5 407         | 5 283         |
| Mpumalanga Department of Education           | -                             | -          | 1 393                           | 2 609         | 1 393         | 2 609         |
| Eastern Cape Department of Education         | -                             | -          | 3 061                           | 911           | 3 061         | 911           |
| KZN Agriculture                              | -                             | -          | 99                              | 99            | 99            | 99            |
| KZN Department of Social Development         | -                             | -          | 693                             | 693           | 693           | 693           |
| KZN Arts & Culture                           | -                             | -          | 743                             | 744           | 743           | 744           |
| Free State Department of Education           | -                             | -          | 343                             | 305           | 343           | 305           |
| Western Cape Department of Education         | -                             | -          | 1 241                           | 881           | 1 241         | 881           |
| National Higher Education & Training         | -                             | -          | 1 363                           | 1 363         | 1 363         | 1 363         |
| National Department of Correctional Services | -                             | -          | 151                             | 119           | 151           | 119           |
| North West Department of Education           | -                             | -          | 903                             | 840           | 903           | 840           |
| Northern Cape Department of Health           | -                             | -          | 14                              | 14            | 14            | 14            |
| KZN Safety and Security                      | -                             | -          | 163                             | 163           | 163           | 163           |
| Limpopo Department of Education              | -                             | -          | 1 348                           | 1 018         | 1 348         | 1 018         |
| National Water Affairs                       | -                             | -          | 56                              | 56            | 56            | 56            |
| National Department of Public Works          | -                             | -          | 18                              | 18            | 18            | 18            |
| <b>TOTAL</b>                                 | <b>-</b>                      | <b>-</b>   | <b>16 996</b>                   | <b>15 116</b> | <b>16 996</b> | <b>15 116</b> |

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**ANNEXURE 4  
INTER-GOVERNMENT PAYABLES**

| GOVERNMENT ENTITY                        | Confirmed balance outstanding |                | Unconfirmed balance outstanding |                | Total          |                |
|--|-------------------------------|----------------|---------------------------------|----------------|----------------|----------------|
|  | 31/03/2025                    | 31/03/2024     | 31/03/2025                      | 31/03/2024     | 31/03/2025     | 31/03/2024     |
|  | R'000                         | R'000          | R'000                           | R'000          | R'000          | R'000          |
| <b>DEPARTMENTS</b>                       |                               |                |                                 |                |                |                |
| <b>Current</b>                           |                               |                |                                 |                |                |                |
| KwaZulu-Natal Department of Transport    | 689                           | 19 831         | 43 916                          | 12 635         | 44 605         | 32 466         |
| KwaZulu-Natal Department of Public Works | 472 951                       | 271 415        | 28 456                          | 84 894         | 501 407        | 356 309        |
| Department of Justice                    | 7 514                         | 6 775          | 8 215                           | 7 000          | 15 729         | 13 775         |
| KwaZulu-Natal Department of Health       | 36                            | -              | 73                              | -              | 109            | -              |
| KZN Provincial Treasury                  | 567                           | -              | -                               | -              | 567            | -              |
| <b>Total Departments</b>                 | <b>481 757</b>                | <b>298 021</b> | <b>80 660</b>                   | <b>104 529</b> | <b>562 417</b> | <b>402 550</b> |
|  |                               |                |                                 |                |                |                |
| <b>TOTAL INTER-GOVERNMENT PAYABLES</b>   | <b>481 757</b>                | <b>298 021</b> | <b>80 660</b>                   | <b>104 529</b> | <b>562 417</b> | <b>402 550</b> |

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VOTE 5**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**ANNEXURE 5  
INVENTORIES**

|  | LTSM - Inventory | Departmental Consumables (incl. PPE) | Total         |
|--|------------------|--------------------------------------|---------------|
| Inventories for the year ended 31 March 2025                                     | R'000            | R'000                                | R'000         |
| Opening balance  | 29 986           | 19 819                               | 49 805        |
| Add/(Less): Adjustments to prior year balances                                   | -                | 4                                    | 4             |
| Add: Additions/Purchases - Cash  | 810 613          | 16 739                               | 827 352       |
| Add: Additions - Non-cash  | -                | 262                                  | 262           |
| (Less): Disposals  | -                | (400)                                | (400)         |
| (Less): Issues   | (822 215)        | (20 798)                             | (843 013)     |
| Add/(Less): Received current, not paid; (Paid current year, received prior year) | -                | 154                                  | 154           |
| Add/(Less): Adjustments  | -                | -                                    | -             |
| <b>Closing balance</b>   | <b>18 384</b>    | <b>15 780</b>                        | <b>34 164</b> |

*This annexure discloses opening, movements and closing values relating to the departments stores and Ndatabase Printing Solutions Warehouse. This excludes "Inventory" as represented by certain directorates that purchase on their own behalf and any other that the department buys on behalf of schools.*

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
VOTE 5**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

|  | LTSM - Inventory | Departmental Consumables (incl. PPE) | Total         |
|--|------------------|--------------------------------------|---------------|
| Inventories for the year ended 31 March 2024                                     | R'000            | R'000                                | R'000         |
| Opening balance  | 57 912           | 20 059                               | 77 971        |
| Add/(Less): Adjustments to prior year balances                                   | -                | -                                    | -             |
| Add: Additions/Purchases - Cash  | 751 764          | 18 358                               | 770 122       |
| Add: Additions - Non-cash  | -                | 878                                  | 878           |
| (Less): Disposals  | -                | -                                    | -             |
| (Less): Issues   | (779 690)        | (19 680)                             | (799 370)     |
| Add/(Less): Received current, not paid; (Paid current year, received prior year) | -                | 207                                  | 207           |
| Add/(Less): Adjustments  | -                | (3)                                  | (3)           |
| <b>Closing balance</b>   | <b>29 986</b>    | <b>19 819</b>                        | <b>49 805</b> |

**KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**ANNEXURE 6**

**MOVEMENT IN CAPITAL WORK IN PROGRESS**

Movement in capital work in progress for the year ended 31 March 2025

|   | Opening balance  | Current year CWIP | Ready for use (Asset Register) / Contract terminated | Closing balance  |
|---|------------------|-------------------|--|------------------|
|   | R'000            | R'000             | R'000  | R'000            |
| <b>BUILDINGS AND OTHER FIXED STRUCTURES</b> | <b>3 416 419</b> | <b>2 053 199</b>  | <b>1 124 231</b>                                     | <b>4 345 387</b> |
| Non-residential buildings                   | 3 416 419        | 2 053 199         | 1 124 231  | 4 345 387        |
|   |                  |                   |  |                  |
| <b>TOTAL</b>                                | <b>3 416 419</b> | <b>2 053 199</b>  | <b>1 124 231</b>                                     | <b>4 345 387</b> |

Movement in capital work in progress for the year ended 31 March 2024

|   | Opening balance  | Prior period error | Current year CWIP | Ready for use (Asset Register) / Contract terminated | Closing balance  |
|---|------------------|--------------------|-------------------|--|------------------|
|   | R'000            | R'000              | R'000             | R'000  | R'000            |
| <b>BUILDINGS AND OTHER FIXED STRUCTURES</b> | <b>3 132 759</b> | <b>-</b>           | <b>2 102 995</b>  | <b>1 819 335</b>                                     | <b>3 416 419</b> |
| Non-residential buildings                   | 3 132 759        | -                  | 2 102 995         | 1 819 335  | 3 416 419        |
|   |                  |                    |                   |  |                  |
| <b>TOTAL</b>                                | <b>3 132 759</b> | <b>-</b>           | <b>2 102 995</b>  | <b>1 819 335</b>                                     | <b>3 416 419</b> |

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

**ANNEXURE 7  
NATURAL DISASTER RELIEF EXPENDITURE  
Per quarter and in total**

| Expenditure per economic classification | 2024/25 |       |       |       |       | 2023/24 |
|---|---------|-------|-------|-------|-------|---------|
|   | Q1      | Q2    | Q3    | Q4    | Total | Total   |
|   | R'000   | R'000 | R'000 | R'000 | R'000 | R'000   |
| <b>Goods and services</b>               | -       | -     | -     | -     | -     | 1 833   |
| Property Payments                       | -       | -     | -     | -     | -     | 1 833   |
| <b>Expenditure for capital assets</b>   | -       | -     | -     | -     | -     | 378 118 |
| Buildings                               | -       | -     | -     | -     | -     | 378 118 |
| <b>TOTAL</b>                            | -       | -     | -     | -     | -     | 379 951 |