

DEPARTMENT OF EDUCATION
PROVINCE OF KWAZULU-NATAL
ANNUAL REPORT 2025/26

DEPARTMENT OF EDUCATION
PROVINCE OF KWAZULU NATAL
VOTE NO. 5
ANNUAL REPORT
2025/2026 FINANCIAL YEAR

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PART A: GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

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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
LSEN	Learners with Special Education Needs
LTSM	Learning and Teaching Support Materials
LURITS	Leaner Unit Record Information and Tracking System
MDGs	Millennium Development Gaols
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
SBAs	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 Gaols
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
SBAs	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 MEC



MR S. E HLOMUKA MPL

MEC: DEPARTMENT OF EDUCATION

It is my honour to present the KwaZulu-Natal Department of Education's Annual Report for the 2025/26 financial year. This report reflects the Department's performance in delivering on its constitutional mandate to provide quality basic education for every learner, irrespective of their background or circumstances. Our work has been guided by national and provincial policy frameworks, including the National Development Plan, the 2024–2029 Medium Term Development Plan (MTDP), and the Department's strategic outcomes, which prioritise inclusive, high-quality learning for all.

The 2025/26 financial year has been marked by resilience, innovation, and a renewed commitment to transforming education in KwaZulu-Natal. Despite persistent fiscal pressures, infrastructure backlogs, and the impact of natural disasters on schooling, the Department continued to place the needs of learners at the centre of its work.

This Annual Report reflects the collective effort of government, education stakeholders, communities, and our dedicated officials in advancing equitable access to quality education. Significant progress has been made in strengthening school infrastructure, expanding access to learner transport, improving water and sanitation facilities, eradicating asbestos structures, and enhancing opportunities through Technical and Three-Stream Model Schools.

The operationalisation of the Maritime School of Excellence in uMlazi and the Mbuso Kubheka ICT, Engineering and Technology School of Excellence stands as a clear demonstration of our commitment to preparing learners for the demands of the modern economy. Equally important is our continued investment in Early Childhood Development, special schools, and the provision of Grade R facilities, which reinforces our determination to build a strong foundation for lifelong learning.



MR S.E. HLOMUKA MPL

MEC: DEPARTMENT OF EDUCATION

DATE: 31 AUGUST 2026

While challenges remain, particularly in relation to disaster recovery and infrastructure delivery, the Department has continued to respond decisively and responsibly.

The additional support received from National Treasury towards disaster management interventions is a vote of confidence in the Department's stewardship and commitment to restoring dignity and safety within our schools.

We remain guided by the vision of building an inclusive, responsive, and future-orientated education system that leaves no learner behind. Through strengthened governance, collaboration, and accountability, we will continue to improve teaching and learning outcomes across the province

This past year, the province once again demonstrated its potential for educational excellence. In the 2025 National Senior Certificate (NSC) examinations, KwaZulu-Natal achieved an impressive 90.6% provincial pass rate, the highest in the country and a marked improvement over the previous years. This achievement reflects the dedication and collective effort of learners, educators, school leaders, parents, and support staff across all 12 education districts.

The 2025 NSC results signify not only academic growth but also progress towards broader education goals. KwaZulu-Natal's improvement in pass rates and the performance of key districts, including rural areas such as uMkhanyakude, illustrate that progress is becoming more widespread and equitable across the province.

Aligned with the MTDP's outcomes, the Department strengthened its focus on foundational literacy and numeracy to ensure learners build solid early-grade reading.

Despite these achievements, the Department continues to face significant challenges. Fiscal constraints and a high share of the budget devoted to essential personnel costs limit our flexibility to address infrastructure backlogs and pressing human resource needs in certain areas. Ensuring that all schools have safe, well-maintained learning environments and adequate teaching resources remains an ongoing priority.

Looking ahead, the Department's strategic focus over the medium to long term will remain anchored in the priorities of the 2024–2029 Medium Term Development Plan. We will continue to enhance foundational learning, expand access to quality ECD, strengthen digital learning environments, and improve system efficiency and governance. The Department also remains committed to deepening partnerships with communities, civil society, organised labour, and the private sector to accelerate the transformation of the education system.

I extend my sincere appreciation to the Head of Department, senior management, educators, school governing bodies, parents, and all education officials for their unwavering commitment in the past year. I also acknowledge the invaluable contributions of our partners in government, organised labour, and community organisations whose collaboration remains essential to our shared mission.

In conclusion, the achievements reflected in this Annual Report demonstrate both the resilience and the promise of the KwaZulu-Natal education system. As we build on this progress, we reaffirm our commitment to ensuring that every learner in the province has access to quality education and the opportunity to achieve their full potential

4. REPORT OF THE ACCOUNTING OFFICER



MR. G. N. NGCOBO

HEAD: DEPARTMENT OF EDUCATION

Building on the strategic direction and priorities outlined in the MEC's Foreword, the 2025/26 financial year has been a period of strategic consolidation and resilience for the KwaZulu-Natal Department of Education (KZNDOE). The Department continues to administer one of the largest education systems in the country, serving over 2.9 million learners across 5 816 public schools within 12 education districts. Delivering quality education at this scale requires robust governance systems, sound financial management, and sustained collaboration with stakeholders across all spheres of government. During the year under review, the Department continued to prioritise strengthening institutional capability, improving learner outcomes, and ensuring that service delivery remains responsive to the needs of communities across KwaZulu-Natal.

Our governance framework remains the cornerstone of departmental operations, guiding how the Department directs, manages and safeguards public resources in accordance with the applicable legislative and regulatory frameworks governing public administration, financial management and service delivery. The Member of the Executive Council (MEC), supported by the Head of Department and the Executive Management Committee, provided strategic leadership and institutional oversight throughout the year. This leadership ensured continuous monitoring of departmental performance against the Annual Performance Plan, while maintaining alignment with the 2025–2030 Strategic Plan and the priorities of the 7th Administration.

To further strengthen internal oversight and proactively mitigate emerging risks, particularly given current human resource constraints within the Internal Control Unit, the Department intensified collaboration with the Provincial Internal Audit Unit and the KwaZulu-Natal Provincial Treasury. These partnerships enhanced financial controls, strengthened risk management practices, and reinforced compliance monitoring processes. As a result, administrative and financial decisions remained firmly focused on sustaining quality and accessible education despite operational capacity constraints. In response to persistent budget pressures driven largely by the high wage bill, the Province invoked Section 18 of the Public Finance Management Act, placing certain financial oversight responsibilities under the leadership of Provincial Treasury as part of a broader financial recovery plan aimed at stabilising the Department's finances, addressing accruals, and safeguarding essential service delivery.

The Department's performance results for the 2025 academic cycle reflect a steadfast commitment to academic excellence. Most notably, KwaZulu-Natal achieved a historic milestone by securing first position nationally in the 2025 National Senior Certificate (NSC) examinations, recording a provincial pass rate of 90.6 per cent. This achievement, driven by the Provincial Academic Improvement Plan, reflects the dedication of educators, the commitment of school leadership, and the resilience of learners across the province. In addition, the Department successfully implemented the National School Nutrition Programme (NSNP), ensuring that more than 2.4 million learners received nutritious meals daily. The programme continues to serve as a critical intervention in supporting learner attendance, concentration, and overall learner well-being, particularly in vulnerable communities.

Notwithstanding these achievements, the year was characterised by significant fiscal pressures. The Department operated within a constrained budget environment, which limited the resources available for essential service delivery, including school infrastructure development, maintenance, and the procurement of teaching and learning support materials. Consequently, the Department implemented stringent cost-containment measures across all programmes, while continuing to safeguard frontline teaching posts and critical learner support initiatives

These financial constraints, together with limitations in filling critical support and oversight posts, constituted some of the most significant operational challenges during the year under review. In response to these constraints, the Department undertook a range of strategic measures to ensure that limited resources were deployed effectively. This included the consolidation of non-viable schools where necessary and the targeted reallocation of funding to high-impact programmes. Priority initiatives, such as digital literacy and technology-enabled learning interventions, continued to be rolled out across districts, supporting modernisation of the education system and enhancing learner outcomes despite the challenging financial environment.

As the Department moves forward, the focus will remain on strengthening operational efficiency through digital transformation, improved governance systems, and enhanced financial discipline. At the same time, the Department will continue to advocate for the filling of critical core and support posts to ensure the long-term sustainability of its mandate and to maintain momentum in improving educational outcomes for the learners of KwaZulu-Natal.

Looking ahead, the Department will continue to prioritise financial stabilisation, strengthened governance, and improved service delivery in line with the priorities of the Provincial Government and the national education agenda. Particular emphasis will be placed on consolidating gains in learner performance, strengthening foundational learning, and ensuring the sustainability of critical programmes that support teaching and learning across the province. Through continued collaboration with Provincial Treasury, oversight institutions, and education stakeholders, the Department remains committed to strengthening a resilient provincial education system that delivers equitable, quality education to every learner in KwaZulu-Natal.

1. Overview of the financial results of the department

1.1. Departmental Receipts

Departmental Receipts	2025/2026					
	Adjusted Appropriation	Virements	Final Appropriation	Actual Revenue	(Over)/Under Expenditure	% Collected
	R'000	R'000	R'000	R'000	R'000	R'000
Sales of goods and services other than capital assets	69 815	-	69 815	81 090	(11 275)	116,1%
Interest, dividends and rent on land	532	-	532	328	204	61,7%
Sales of capital assets	-	-	-	9 671	(9 671)	-
Financial transactions in assets and liabilities	46 500	-	46 500	96 889	(50 389)	208,4%
TOTAL	**116 847**	**-**	**116 847**	**187 978**	**(71 131)**	**160,9%**

The department collected R187.978 million, which was an overcollection of R71.131 million against the budget of R116.847 million. The overcollection is explained as follows:

- **Sales of goods other than capital assets** revenue collected was R81.090 million or 116.1 per cent. 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, the 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** revenue collected was R328 thousand or 61.7 per cent. The income is generated from monthly deductions made on the PERSAL system to recover all staff debts.

- **Sales of Capital Assets** revenue collected was R9.671 million which was not budgeted for because the vehicles were subject to a court case which lasted over 3 years and relates to the revenue collected on the proceeds of the disposal of state-owned vehicles at auction and these are difficult to project.

- **Financial transactions in assets and liabilities** revenue collected was R96.888 million or 208.4 per cent. The revenue collected is made up of recoveries of debts, such as breached bursary debts from staff, salary overpayments, supplier's disallowance, tax debts, state guarantees in respect of in and out of service debts, staff debts such as leave disallowance, reversed salaries, and salary overpayments belonging to the previous financial year. The increased collection reflected is due to refunds that the department received from the South African Revenue Services (SARS). The refund relates to appeals made by the department to SARS in respect of taxes paid in 2015 to 2016.

1.2. Discussion

The main appropriation of the Department of Education was R66.690 billion in 2025/26. The department was allocated R497.171 million in respect of the 2025 wage agreement which was implemented from 1 April 2025, as National Treasury only provided funding for the 0.9 per cent difference between the percentage increase departments should have budgeted for (which was 4.6 per cent) and the percentage the agreement was reached at (5.5 per cent). Due to historic budget cuts, the department was unable to fully budget for the 4.6 per cent increase and the cost of implementing the wage agreement amounts to R2.816 billion. The department will not be able to fully absorb this cost from within Compensation of employees.

During the year, the department received an additional allocation of R1.443 billion, resulting in an adjusted appropriation of R68.136 billion. The main reasons for the increase in the department's allocation, as well as other adjustments, are summarised below:

- R3.314 million was approved as a roll-over by National Treasury in respect of the Learners with Profound Intellectual Disabilities (LPID) grant and was allocated to Programme 4: Public Special School Education against Goods and services. This relates to committed funds for the payment of invoices relating to assistive devices for which payment could not be made in the prior year as the supplier had not delivered the item.

- R640.876 million additional Provincial Equitable Share funding was provided by National Treasury to address the budget pressures in Education, as announced by the Minister of Finance in his budget speech on 21 May 2025. This in-year allocation was formalised by National Treasury issuing a Government Gazette (No. 53574) on 24 October 2025. These funds are to be used to retain teachers which means that these funds are allocated towards offsetting the department's budget pressure in Programme 2 against Compensation of employees.

- R347.186 million was allocated to the ECD grant to increase the subsidy from R17 to R24 per child per day for centre-based programmes and from R6 to R9 for non-centre-based programmes. The funding was allocated against Transfers and subsidies to: Non-profit institutions in Programme 5.

- R354 million was allocated against the Education Infrastructure Grant (EIG) in terms of Section 30(2)(a) of the PFMA with respect to unforeseen and unavoidable expenditure as disaster funding to the province for provincial infrastructure damaged by rainfall, flooding, thunderstorms, and strong winds that occurred between April 2024 and June 2025. The funding was allocated to Buildings and other fixed structures in Programme 6: Infrastructure Development.

- R78.689 million was allocated against the EIG relating to disaster funds allocated by National Treasury under Section 6(1)(b) of the PFMA. The funding was allocated to Buildings and other fixed structures in Programme 6.

- R22 million was allocated against the Provincial Disaster Response grant. These funds relate to repairs required following disasters in the province between December 2025 and January 2026. These disasters were classified as national disasters in a Government Gazette published on 22 January 2026.

2. Virements and Shifting of funds

2.1. Shifts

The department undertook no shifting of funds across programmes, however, funds were shifted within economic categories and across sub-programmes within Programme 2 and 3, to align the budget to the expenditure outcomes, and the purpose of the funds remained the same.

- The amount of R16.496 million was shifted within Programme 2 Transfers and subsidies to: Non-profit institutions from the sub-programmes: Public Primary Level to Public Secondary Level against non-profit intuitions.
- The amount of R35.163 million was shifted within Programme 2 Goods and services from the sub-programmes: Public Secondary Level to Public Primary Level against property payments.
- The amount of R5.806 million was shifted within Programme 2 Goods and services from the sub-programmes: Public Primary Level to Public Secondary Level against agency and support.
- An amount of R4.103 million was shifted within Programme 3 Transfers and subsidies to: Non-profit institutions from the sub-programmes: Secondary Level to Primary Level against non-profit intuitions.

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.

Virement across Programmes

Programme	Classification	Amount	Programme	Classification	Amount	
From			To			
		('000)			('000)	
Prog 1 - Admin	Compensation of employees	(56 612)	Prog 2 - POS	Compensation of employees	56 612	
Prog 1 - Admin	Goods and services	(35 934)	Prog 2 - POS	Transfers and subsidies	35 934	
Prog 1 - Admin	Payments for capital assets	(32)	Prog 2 - POS	Payments for capital assets	32	
Prog 1 - Admin	Transfers and subsidies	(267)	Prog 2 - POS	Transfers and subsidies	267	
Prog 1 - Admin	Transfers and subsidies	(21)	Prog 4 - LSEN	Transfers and subsidies	21	
Prog 1 - Admin	Goods and services	(102 979)	Prog 7 - Exams & Aux	Goods and services	102 979	
Prog 1 - Admin	Goods and services	(28)	Prog 7 - Exams & Aux	Interest and rent on land	28	
Prog 1 - Admin	Transfers and subsidies	(1 419)	Prog 7 - Exams & Aux	Transfers and subsidies	1 419	
Prog 4 - LSEN	Compensation of employees	(8 985)	Prog 2 - POS	Compensation of employees	8 985	
Prog 4 - LSEN	Goods and services	(16 443)	Prog 2 - POS	Transfers and subsidies	16 443	
Prog 4 - LSEN	Transfers and subsidies	(1 436)	Prog 2 - POS	Transfers and subsidies	1 436	
Prog 4 - LSEN	Transfers and subsidies	(1 347)	Prog 7 - Exams & Aux	Transfers and subsidies	1 347	
Prog 5 - ECD	Transfers and subsidies	(963)	Prog 7 - Exams & Aux	Transfers and subsidies	963	
Prog 6 - Infra	Goods and services	(149 874)	Prog 2 - POS	Compensation of employees	149 874	
Prog 7 - Exams & Aux	Compensation of employees	(11 430)	Prog 2 - POS	Compensation of employees	11 430	
Prog 7 - Exams & Aux	Compensation of employees	(14 608)	Prog 5 - ECD	Compensation of employees	14 608	
Prog 7 - Exams & Aux	Payments for capital assets	(1)	Prog 6 - Infra	Payments for capital assets	1	
Summary						**Outcome**
Prog 1 - Admin		(197 292)	Prog 1 - Admin		-	(197 292)
Prog 2 - POS		-	Prog 2 - POS		281 013	281 013
Prog 3 - Indep		-	Prog 3 - Indep		-	-
Prog 4 - LSEN		(28 211)	Prog 4 - LSEN		21	(28 190)
Prog 5 - ECD		(963)	Prog 5 - ECD		14 608	13 645
Prog 6 - Infra		(149 874)	Prog 6 - Infra		1	(149 873)
Prog 7 - Exams & Aux		(26 039)	Prog 7 - Exams & Aux		106 736	80 697
		-402 379			**402 379**	**-**

3. Programme Expenditure

The table below reflects the budget after adjustments was R68.136 billion, and the expenditure of R67.184 billion, showing a net underspend of R952.647 million.

Appropriation per programme	2025/2026					
	Adjusted Appropriation	Virements	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	% Spent
	R'000	R'000	R'000	R'000	R'000	R'000
ADMINISTRATION	2 488 891	(197 292)	2 291 599	2 289 599	2 000	99,9%
PUBLIC ORDINARY SCHOOL EDUCATION	55 845 444	281 013	56 126 457	55 765 689	360 768	99,4%
INDEPENDENT SCHOOL SUBSIDIES	68 474	-	68 474	66 324	2 150	96,9%
PUBLIC SPECIAL SCHOOL EDUCATION	1 859 949	(28 190)	1 831 759	1 828 765	2 994	99,8%
EARLY CHILDHOOD DEVELOPMENT	2 555 597	13 645	2 569 242	2 448 904	120 338	95,3%
INFRASTRUCTURE DEVELOPMENT	3 277 533	(149 873)	3 127 660	2 672 646	455 014	85,5%
EXAMINATION AND EDUCATION RELATED SERVICES	2 040 383	80 697	2 121 080	2 111 697	9 383	99,6%
TOTAL	**68 136 271**	**-**	**68 136 271**	**67 183 624**	**952 647**	**98,6%**

3.1. Programme 1: Administration

The programme was underspent at 99.9 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent and relates costs for office-based posts at the district and head office levels.
- Goods and Services was underspent by R2 million against the specifically and exclusively appropriated funding of the Operation Sukume Sakhe / District Champion (OSS/DDM) activities that was not fully spent due to the activities being implemented on the last week of the financial year in accordance with the district calendar. Funds were committed and roll over was requested.
- Interest on rent and land was fully spent and relates to late payments on Telkom and municipal accounts for administrative buildings.
- Transfers and subsidies to: Provinces and municipalities was fully spent for the payment of licenses for fleet vehicles.

- Transfers and subsidies to: Households was fully spent and relates to staff exit costs and claims against the state.
- Machinery and equipment was fully spent for the procurement of fleet vehicles.
- Payment for financial assets was fully spent relates to debts that were written off.

3.2. Programme 2: Public Ordinary School Education

The programme was underspent at 99.4 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent for educators and public service employee costs in public ordinary schools. This includes the payment of salaries in respect of food handlers in the NSNP grant, and the EPWP Integrated Grant for Provinces for various infrastructure and social services.
- Goods and Services was underspent by R355.050 million against Learner Support materials (LTSM) for schools due to the department not undertaking the central procurement of textbooks as it was not approved by Provincial Treasury under Section 18, as well as the non-procurement of 30 per cent other LTSM due to insufficient cash resources to pay suppliers. There was underspend on the MST and EPWP grants, as well as the Sanitary dignity project for which roll over was requested.
- Interest on rent and land was fully spent and relates to late payments on Telkom and municipal accounts for public ordinary schools.
- Transfers and subsidies to: Non-profit institutions was underspent by R5.718 million in respect of the transfers to public ordinary schools that did not comply with the transfer requirements and procure via Goods and services.
- Transfers and subsidies to: Households was fully spent and relates to staff exit costs and claims against the state.
- Machinery and equipment expenditure was fully spent and relates to tools of trade procured within the MST grant and HRD components.

3.3. Programme 3: Independent Schools Subsidies

The programme was underspent at 96.9 per cent of the Final Appropriation.

Transfers and subsidies to: Non-profit institutions was underspent by R2.150 million relating to transfers to independent schools that request subsidies and did not comply with subsidy and financial transfer requirements.

Compliance requires the submission of Annual Financial Statements, required pass rate, and quarterly submission of income and expenditure statements. Learner numbers are also required to be verified every quarter and therefore the allocations are subject to change. If these conditions are not met transfers cannot be made which results in underspending at year-end. The funds are gazette and cannot be used for any other purpose.

3.4. Programme 4: Public Special School Education

The programme was underspent at 99.8 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent for specialists, educators, and therapists in public special schools, and specialists and therapists appointed under the Learners with Profound Intellectual Disabilities grant.
- Goods and Services was underspent by R2.994 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 and relates to staff exit costs.
- Machinery and Equipment was fully spent and relates to tools of trade and a vehicle procured by the LSPID grant.

3.5. Programme 5: Early Childhood Development

The programme was underspent at 95.3 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was underspent by R230 thousand for early childhood phase educators and practitioners, and ECD grant officials relating to lower than projected costs for compensation within the ECD grant which was mitigated by overspending in other areas within the grant.
- Goods and Services was overspent by R325 thousand relating to the maintenance portion of the ECD grant which was mitigated by underspending in compensation and capital items within the grant.
- Transfers and subsidies to: Non-profit institutions was underspent by R119.985 million and relates to in-year funding received for the ECD grant that could not be fully spent by year-end and a rollover was requested.
- Transfers and subsidies to: Households was fully spent and relates to staff exit costs.
- Buildings and other fixed structures was underspent by R448 thousand relating to the capital portion of the ECD grant which was mitigated by overspending on Goods and services.

3.6. Programme 6: Infrastructure Development

The programme was underspent at 85.5 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was overspent by R753 thousand for filled posts of officials appointed against the Education Infrastructure Grant (EIG).
- Goods and Services was overspent by R27.840 million, resulting from pressures against current maintenance costs within the EIG grant and was mitigated by underspending on capital projects.
- Buildings and other fixed structures was under spent by R483.607 million to in-year funding received for the EIG and Provincial Disaster grants that could not be fully spent by year-end and a rollover was requested.

3.7. Programme 7: Examination and Education-Related Services

The programme was underspent at 99.6 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of employees was underspent by R3.076 relating to the Basic Education Employment Initiative (BEEI) and a roll over was requested in line with the Department of Basic Education (DBE) directive.
- Goods and services was underspent by R6.307 relating to the BEEI and a roll over was requested in line with the Department of Basic Education (DBE) directive.
- Interest on rent and land was fully spent and relates to late payments on Telkom and municipal accounts for education centres.
- Transfers and subsidies to: Households was fully spent in respect of staff exit costs.
- Machinery and equipment was fully spent on the procurement of tools of trade.

4. Post Establishment (Head Counts)

The table below reflects the employee numbers during the year:

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	85 483	86 001	86 904	87 042	87 005	87 211	87 619	87 840	87 774	86 954	86 567	86 687
PS	15 017	10 928	10 862	10 849	10 798	10 754	10 697	10 650	10 639	10 617	10 548	10 516	10 479
SPEC	2 239	872	863	863	856	853	847	843	843	841	835	828	822
THERAPISTS	190	178	176	177	177	176	177	177	177	177	176	175	174
TOTAL: FIXED ESTABLISHMENT	**107 503**	**97 461**	**97 902**	**98 793**	**98 873**	**98 788**	**98 932**	**99 289**	**99 499**	**99 409**	**98 513**	**98 086**	**98 162**
OTHER FUNDED FROM E/S (INTERNS,SCHOOL SAFETY, ETC)	18 426	6 855	14 263	15 721	16 308	15 765	15 163	15 328	15 598	19 789	15 438	17 803	15 386
OTHER COND GRANTS	15 891	831	7 428	12 750	14 836	15 715	15 820	15 849	15 893	15 870	15 886	15 827	15 821
OTHER SPECIAL PROJECTS (BEEI)	10 322	-	-	1 228	3 899	8 470	9 888	10 162	10 112	62	8	49	5
TOTAL: ADDITIONAL TO ESTABLISHMENT	**44 639**	**7 686**	**21 691**	**29 699**	**35 043**	**39 950**	**40 871**	**41 339**	**41 603**	**35 721**	**31 332**	**33 679**	**31 212**
Total	**152 142**	**105 147**	**119 593**	**128 492**	**133 916**	**138 738**	**139 803**	**140 628**	**141 102**	**135 130**	**129 845**	**131 765**	**129 374**

The posts approved for the department are 107,503 (90,057 Educators, 15,017 Public Service employees, 2,239 Specialists, and 190 therapists). Specialists include psychologists and specialist subject advisors. A further 44,639 additional posts to the fixed establishment are provided for Interns, EPWP grants, NSNP food handlers, Learner support agents, Periodic appointments, ECD practitioners, school security, cleaning staff and education assistants (BEEI).

At year-end, the fixed establishment reflected 98,162 filled posts against the fixed establishment, which equates to 9,341 vacant posts. Due to the carry-through effects of the 2021/22 budget reductions and the underfunding 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.

Appropriation per Grant	2025/2026					
	Adjusted Appropriation	Virements	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	% Spent
	R'000	R'000	R'000	R'000	R'000	R'000
Education Infrastructure Grant	2 922 285	-	2 922 285	2 489 636	432 649	85,2%
HIV and AIDS (Life Skills Education) Grant	69 280	-	69 280	69 280	-	100,0%
Learners with Profound Intellectual Disabilities Grant	41 745	-	41 745	38 751	2 994	92,8%
Maths, Science and Technology Grant	74 445	-	74 445	72 972	1 473	98,0%
National School Nutrition Programme Grant	2 335 101	-	2 335 101	2 335 101	-	100,0%
EPWP Integrated Grant for Provinces	11 471	-	11 471	10 991	480	95,8%
Early Childhood Development Grant	655 813	-	655 813	535 857	119 956	81,7%
Provincial Disaster Response grant	22 000	-	22 000	-	22 000	0,0%
TOTAL	**6 132 140**	**-**	**6 132 140**	**5 552 588**	**579 552**	**90,5%**

5.1. **Education Infrastructure grant**: The grant was underspent at 85.2 per cent of the Final Appropriation and relates to the payment of various infrastructure projects including the new schools' program, the payments of invoices for projects with upgrades and additions that were undertaken, as well as the provision of mobile classrooms, electrification to schools, and maintenance programs. The grant underspent by R432.649 million due to funding received in-year and projects could not be fully completed by year-end. The balance has been fully committed and rollover was requested.

5.2. **HIV and AIDS (Life-Skills Education) grant**: The grant was fully spent at 100 per cent of the Final Appropriation and relates to the payment of salaries for Learner Support Agents and Assistant Directors who coordinate the program. It further relates to costs for travel and subsistence, advocacy and social mobilisation on the DBE National Policy on HIV, TB, and STIs, 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 92.8 per cent of the Final Appropriation and relates to the payment of salaries for specialists and therapists appointed against the grant and travel and subsistence costs for the monitoring of DSD care centres with learners with special needs. The grant underspent by R2.994 million largely due suppliers not having delivered the assistive devices prior to year-end, and rollover has been requested.

5.4. **Maths, Science and Technology grant**: The grant was underspent at 98.0 per cent of the Final Appropriation and provides ICT resources together with Science Equipment and consumables to selected schools. The grant is intended to support Mathematics teaching and materials development. The grant underspent by R1.473 million due to lower than anticipated travel and subsistence and training costs, and the costs for operating leases being erroneously budgeted for in one year rather than over a three-year period.

5.5. **National School Nutrition Programme grant**: The grant was fully spent at 100 per cent of the Final Appropriation 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 underspent at 95.8 per cent of the Final Appropriation and involves creating work opportunities for unemployed people, allowing them to participate economically and contribute to the development of their communities. The grant aims to transfer fundamental work skills to the participants, provide income support to the unemployed, to actively build projects and create a pathway to sustainable livelihoods through training and access to opportunities. The grant was underspent by R480 thousand, as a result of the training of Support Field Officers that took place in the current year, but payment was not processed before year-end. The funds have been committed and rollover has been requested.

5.7. **Early Childhood Development Grant**: The grant was underspent at 81.7 per cent of the Final Appropriation 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. The grant underspent by R119.956 million due to funding received in-year and the backdated payments for top-up could not be fully completed by year-end for 2,498 grant funded, and 1,286 vote funded centers. The grant was underspent by R119.956 million and rollover has been requested.

5.8. **Provincial Disaster Response grant**: The grant was not spent, 0.0 per cent of the Final Appropriation was spent, this grant is provided for repairs to be carried out on 13 schools following disasters in the province between December 2025 and January 2026. These disasters were classified as national disasters in a Government Gazette published on 22 January 2026. The grant was underspent by R22 million, which has been fully committed, and rollover has been requested.

6. Exclusive and Specific Funding

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

Appropriation per Project	2025/2026					
	Adjusted Appropriation	Virements	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	% Spent
	R'000	R'000	R'000	R'000	R'000	R'000
Prog 1: Improving Infrastructure support	8 870	-	8 870	8 870	-	100,0%
Prog 1: District Champion of OSS/DDM responsibilities	2 000	-	2 000	-	2 000	0,0%
Prog 2: Sanitary Dignitary Project	60 118	-	60 118	59 374	744	98,8%
Prog 7: Basic Education Employment Initiative	260 852	-	260 852	251 469	9 383	96,4%
TOTAL	**331 840**	**-**	**331 840**	**319 713**	**12 127**	**96,3%**

6.1. **Improving Infrastructure Support** was fully spent at 100 per cent of the Final Appropriation and 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** was not spent, 0.0 per cent of the Final Appropriation was spent. The project underspent by R2 million and relates to the funding of the Operation Sukume Sakhe / District Champion (OSS/DDM) activities in the Harry Gwala district which was not fully spent due to the activities being implemented on the last week of the financial year in accordance with the district calendar. Funds were committed and roll over was requested.

6.3. **The Sanitary Dignity Project** was underspent at 98.8 per cent of the Final Appropriation. The project underspent by R744 thousand and 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. A rollover was requested for the balance of invoices not verified and captured before year-end.

6.4. **The Basic Education Employment Initiative (BEEI)** was underspent at 96.4 per cent of the Final Appropriation. The project underspent by R9.383 million and related to the appointment of 10,322 educator assistants to cover stipends, UIF for the employer contribution, and project management fees. The numbers reflect that, over the duration of the project, at least 160 posts remained vacant, because of attrition and some schools opting not to participate after consultation with their SGB. A rollover was requested for consideration in line with the DBE directive issued on 17 February 2026 and 24 March 2026 which state that the department request a rollover from the National Treasury for the appointment of Education Assistants in No-Fee paying primary schools.

7. Unauthorised, Irregular, and Fruitless expenditure

7.1. There was no unauthorised expenditure reported for the year.

7.2. Irregular expenditure for the year amounts to R83.680 million as disclosed in the financial statements, this expenditure is largely due to not following supply chain management processes.

7.3. Fruitless and wasteful expenditure for the year amounts to R15.075 million as disclosed in the financial statements. The bulk of this expenditure arises from interest incurred as a result of late payment on overdue accounts, as well as settlement of legal debts.

8. Supply Chain Management

The department introduced new measures to deal with the irregular expenditure both at head office and district level. These included the introduction of a detailed checklist implemented across all Supply Chain Management (SCM) offices to assist officials with the verification of all transactions to ensure that they comply with supply chain regulations. Furthermore, additional support was provided to SCM officials, with the assistance of provincial treasury, workshops were conducted including training on Bid committees as well as refresher training for officials in supply chain.

It is believed that this has assisted in reducing the challenge of irregular expenditure and a detailed assessment of transactions that were undertaken in the financial year has been completed and is being analyzed to identify if the new measures have yielded positive results.

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

Gifts and Donations received by the department are disclosed as follows:

Date of sponsorship/ donation	Name of Organisation	Nature of Sponsorship/ Donation	Value of Sponsorship/ Donation
			R'000
31/12/2025	HR Lithographic Printers CC	Payment For Function Venue Hosting. Funds Paid Directly to the Inkosi Albert Luthuli International Convention Centre (ICC)	R1 076 044.80
08/01/2026	AET Security	Paid for the Stage Barner and Riverside Accommodation of logistics and Protocol Teams	R100 350.00
09/01/2026	Consulate General P.R. China in Durban	Payment For Function Venue Hosting. Funds Paid Directly to the Inkosi Albert Luthuli International Convention Centre (ICC)	R100 000.00
09/01/2026	Sumptuous and Mandate Group.	Paid for travelling of the School Choir, Travelling of Districts Operations Management To the DBE Release, Also Paid for Sign Language Interpreters.	R93 110.00
12/01/2026	Gracol Solutions	Payment for the Deco and Supplies for the Venue. The Sponsor Paid Directly to Function Images as per the invoice	R100 009.00

Date of sponsorship/ donation	Name of Organisation	Nature of Sponsorship/ Donation	Value of Sponsorship/ Donation
			R'000
04/09/2025	South African Muslim Charitable Trust	Vehicle	R572 301.74

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

The department performed an assessment of all transactions to evaluate and confirm whether the transactions are irregular or fruitless and wasteful expenditure. This process was completed after the reporting date, i.e., 31 March 2026. The details of the irregular expenditure, as well as fruitless and wasteful expenditure are reported and included in the annual report under the PFMA Compliance Report (Part E). Irregular expenditure, as well as fruitless and wasteful expenditure relating to the 2025/26 and 2024/25 financial years is disclosed in the notes to the Annual Financial Statements.

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

DATE: 31 AUGUST 2026

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.

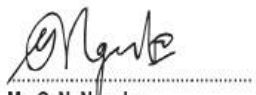
The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

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 2026.

Yours faithfully



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

DATE: 31 AUGUST 2026

6. STRATEGIC OVERVIEW

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 course without the expectation of reward.
- Selflessness and dedication to the national course 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 bought 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, disciple, 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 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 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.

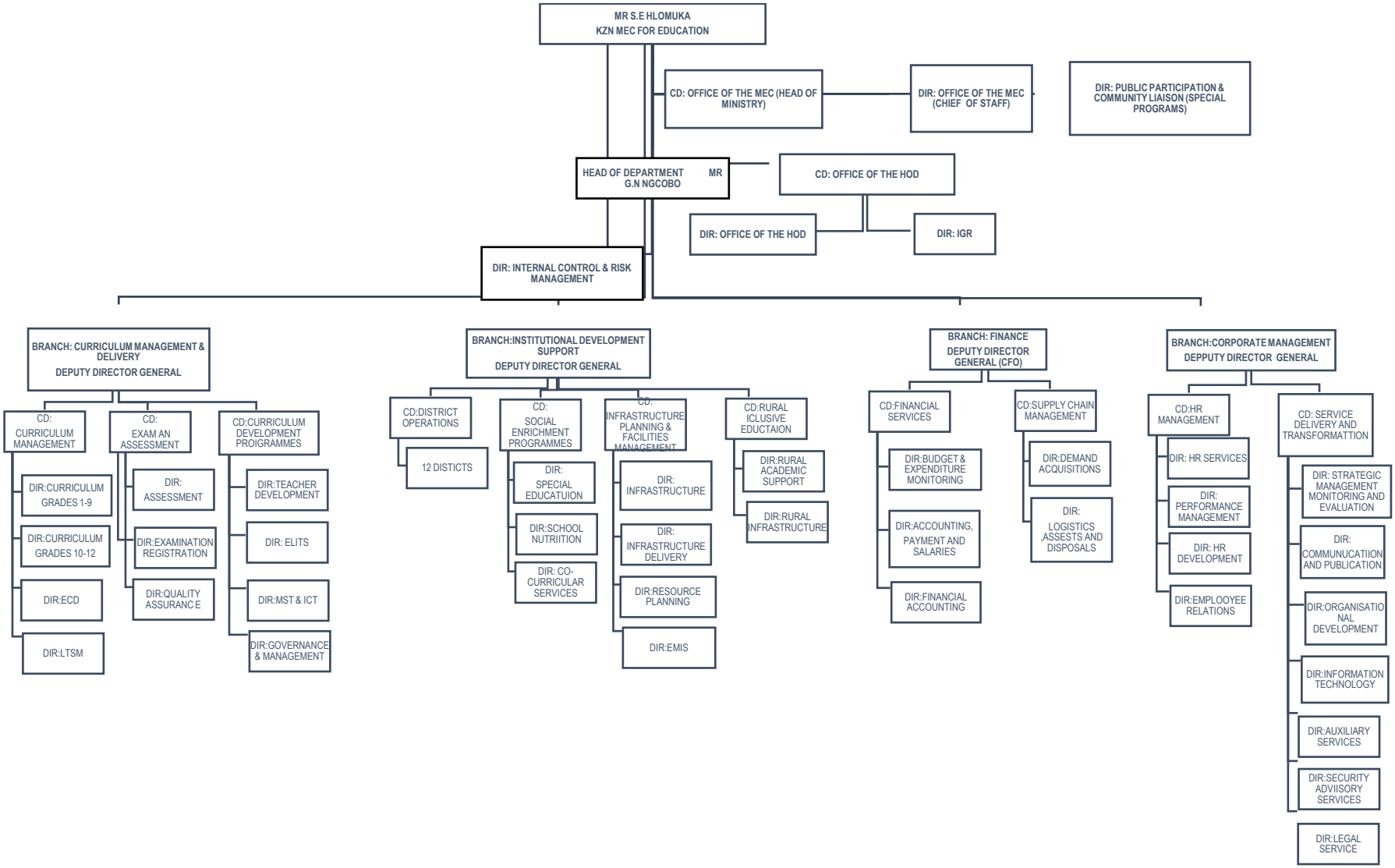
2. Updates to institutional policies and strategies

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 1of 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.

8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MINISTER/MEC

There are no entities reporting to the Department

PART B: PERFORMANCE INFORMATION

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information. The level of assurance provided may be reasonable (an opinion) or limited (a conclusion) or none (findings)as predetermined by the AGSA. Assurance in the form of an audit opinion or conclusion on the usefulness and reliability of the reported performance information is currently included in the management report. Material findings are reported in the auditor's report.

Refer to page 201 to 209 of the Report of the Auditor-General, published as Part F: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

During the 2025/26 financial year, the Department operated within an environment characterised by changing service delivery demands, fiscal pressures, and evolving administrative and operational requirements. Despite these challenges, the Department remained committed to implementing its Strategic Plan and Annual Performance Plan by strengthening institutional capacity, improving service delivery systems, and ensuring responsible governance and accountability.

The service delivery environment was influenced by internal and external factors, including financial constraints, operational requirements, policy and regulatory obligations, and the need to improve administrative systems and processes.
The Department continued to provide services directly to members of the public through its existing service delivery platforms and operational structures. Focus remained on maintaining service delivery standards and supporting access to services in line with the Department's mandate.
The Department continued to review and improve administrative and operational processes to support efficient service delivery and strengthen institutional performance.

Several operational challenges impacted the Department during the year under review, including financial pressures, operational constraints, and administrative challenges which affected the implementation of certain planned activities and targets.
To address these challenges, the Department continued to strengthen internal planning, monitoring, financial management, and operational processes in support of improved service delivery and organisational performance.
The Department continued to implement governance, risk management, and compliance processes in accordance with applicable legislative and regulatory requirements.

External developments, including economic conditions, policy changes, and broader public sector priorities, continued to influence the Department's operating environment during the 2025/26 financial year.
The Department remained focused on achieving its strategic objectives and delivering services in accordance with its mandate and approved plans.
The Department will continue to focus on improving service delivery, strengthening operational performance, and ensuring the effective utilisation of available resources in support of its mandate.

2.2 Service Delivery Improvement Plan

The Department has approved a service delivery improvement plan that focuses on provision of learner transport. The Learner Transport Programme is facing significant pressure due to demand far exceeding its designed capacity, with current needs outstripping available resources and leaving a substantial number of learners unserved. The tables below highlight the service delivery plan and the achievements to date. While the programme plays a critical role in improving learner access, attendance, and safety, ongoing challenges such as, unmet demand, and stakeholder dissatisfaction continue to affect its effectiveness and sustainability.

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Leaner Transport	Leaners Parents	Provision of dedicated learner transport to four hundred and twenty learners (420)	Provision of dedicated learner transport to four hundred and thirty three (433)	Learner transport was provided to four hundred and thirty four schools (434)

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
• Complaints are received and acknowledged through the Call Centre. • Complaints are assigned a reference number then referred to the relevant directorates for investigation and redress. • Manual system is currently used to capture complaints daily. • Monthly reports are compiled manually.	• 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. • Complaints to be instantly referred to the relevant directorate via email. • Directorates to investigate and resolve complaints. • Feedback given to the call centre via email indicating the outcome. • The Call Centre agent will update the complaint and close it on the system. • Monthly reports to be generated from the web-based indicting the key indicators.	Achieving Complaints resolution rate above 90%

2.3 Organisational environment

Despite the restrictive financial environment within which the department had operated during the period under review it has both achieved and made substantial improvement in the delivery of quality public education in the province. One of the key highlights of the 2025-2026 reporting year is the notable increase in the national senior certificate pass rate which was lauded as the highest percentage pass rate of 90.6% and obtaining first position nationally. This signifies that the matric intervention programmes instituted to address the challenges have yielded positive results. The intervention programme brought together District Directors, Chief Education Specialists, Circuit Managers and Subject Advisors across all 12 districts to strengthen synergy and alignment in curriculum delivery. The sterling role played by school principals with their respective management teams, teachers and support staff, school governance structures as well as learners and stakeholders is acknowledged with appreciation.

The transformation of the schooling system is one of the key priorities of the department as espoused in the strategic plan and the National Development Plan (NDP) Vision 2030. In this regard, there was a clarion call for the expansion of focus schools to achieve the objectives of the NDP. In this regard the department was successful in establishing two focus schools of excellence viz. The Maritime and the Mbuso Khubeka Schools. The Maritime School of Excellence was established with a view to promote maritime education holistically comprising Maritime Economics, Maritime Sciences and Nautical Sciences.

The Mbuso Kubheka School of Excellence focuses on Information and Communication Technology (ICT) Engineering and Technology. The overarching aim of these focus schools of excellence are to develop skillsets that will respond positively to the economic and social development of

the KZN Province as well as to enhance access to economic opportunities that will eliminate poverty and promote entrepreneurial skills. These Schools became fully functional in January 2026.

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 impacted negatively within the schooling environment. It is common cause that such occurrences have a traumatic effect on learners and, to address these issues, appropriate measures/interventions have been implemented.

Furthermore, in view of climate change and global warming the province has experienced extreme heat waves and thunderstorms, which had an adverse 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.

Standard operating procedures and business process maps were developed in functional areas wherein challenges were identified within the administration of the department. 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, uniformity across all districts and accountability.

The Department of Public Service & Administration introduced the Compensate Evaluate Job Evaluation System for the evaluation of all posts in accordance with the Public Service Act. The Department is utilising the revised system to grade posts appropriately in the organogram.

The prevailing economic environment of rationalisation is having an unfavourable impact on the filling of posts. The non-filling of posts due to a lack of budget has a knock-on effect due to current staff having to undertake additional work associated with the vacant posts. Consequently, this has a negative impact on staff morale and productivity. This has been mitigated by the utilisation of succession planning and job rotation processes as well as interventions facilitated by the Employee Health and Wellness unit.

Despite the budgetary constraints that threaten the education sector the department was able to fill a total of 4433 posts , made up as follows :

- 4 423 school based educator
- 1 office based educator
- 4 Education Therapist -school based
- 5 Public Service

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.

The Basic Education Employment Initiative (BEEI) formerly known as the Presidential Youth Employment Initiative (PYEI) is the flagship programme of the Presidential Employment Stimulus which focuses on youth employment. Since its inception in 2020, approximately 260 000 job opportunities were created 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 34) 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 in eventually pursuing long term careers.

Through the generous funding of National Treasury and Department of Employment & Labour, Phase 5 of the BEEI was implemented in 2025 with 45658 job opportunities in 5752 Primary, Combined, Secondary and LSEN Schools throughout KZN. There were 479 728 applicants for the 45658 positions in KZN. Youth meeting the requirements for posts of Education Assistant (EA) and General School Assistant (GSA) applied online and selection committees of the participating schools were constituted to undertake expedited processes in nominating suitable candidates.

The contract period for Phase 5 was 1 June to 30 November 2025 (6 months) and the stipend paid to them was R4030, of which R30 was for the purchase of data. The Assistants had access to numerous online training geared especially to equipping them with knowledge and skills for long term employment. In-keeping with the priorities of the 7th Administration, focus for this phase was being placed on Literacy and Numeracy as well as Science and Technology.

Section 28 of the Constitution of South Africa provides that “A child’s best interests are of paramount importance in every matter concerning the child”. In giving effect to this, the Department of Education sought to provide the best quality education to the learners. Therefore, priority was given to applicants who are unemployed qualified educators. Whilst the EAs are not meant to replace, displace or substitute the permanent educator, they still provided valuable assistance in the classroom. Youth who are professionally qualified to teach were prioritised for appointment in roles of Curriculum

Assistant, Reading Champions, Lab Assistant, Technical Assistant which are sub-category positions within the category of Education Assistant (EA). This programme allowed these unemployed qualified educators to gain first hand experience in the classroom and the advantage of being mentored by the permanent educator. Other positions included eCadre and Care and Support Assistant for which tertiary qualifications in IT and Social sciences respectively served as an advantage. Matriculants were eligible to apply for all 6 positions within the Education Assistant Category but priority was given to the selection of applicants with teaching and other tertiary qualifications for the benefit of the learners.

The Programme also had, within the category of General School Assistant, the positions of Handyperson and Sport & Enrichment Assistant (SEA). This assisted with the upkeep of the school through the Handyperson and the promotion of sports and culture through the SEA.

To mitigate against any irregularities in the selection processes including nepotism and the selling of posts, stringent verification methods were applied at 2 levels. Where schools were found to be guilty of non-compliance, the process was taken over by the Department. Since the Assistants are from within 5km radius of the school, the costs for travel to the school was also minimal. In this phase, we also introduced the biometric system in reporting daily attendance and payment of the stipend was based on reported attendance. This is revolutionising the way in which attendance is managed and eliminates the occurrences of "ghost appointments". The safety of the learners was protected through the requirement that all Assistants were required to produce a Police Clearance Report on appointment.

2.4 Key policy developments and legislative changes

The undermentioned policies and legislation impacted on the operations of the Department in 2025/2026 financial year. These policies strengthened governance, improved service delivery and ensured compliance with legislative and constitutional obligations.

Basic Education Laws Amendment Act No.32 of 2024 (BELA)

Although the BELA was promulgated in December 2024, the operational and administrative impact of the Act affected the Department during the 2025/2026 financial year through implementation, policy alignment, adjustments in governance and compliant monitoring. The Department was required to align its provincial policies, governance processes and operational system with the amended legislative framework. The amendment strengthened the authority of the Head of Department in relation to learner admission and School Language Policy. The Department had to review admission and governance procedures and there had to be compliance monitoring at District level.

The implementation of the BELA also necessitated training and capacity building for officials and governing bodies to ensure that the amendment was clearly understood with a view to ensuring compliance.

Policy on Contract Management, 2025

The KZN Department of Education's policy on Contract Management standardized procedures for administration, monitoring, extension and closed-out of contracts. It strengthened controls over the Department's contract performance management. It also strengthens document management and contract record-keeping requirements.

Policy on Supply Chain Management, 2025

The revised Supply Chain Management Policy significantly influenced the Department's procurement, governance and financial management process during the 2025/2026 financial year. It strengthened standardization and compliance across the Department.

The policy also improved internal control relating to procurement planning and the management of departmental expenditure. It strengthened the Department's ability to manage procurement risks and ensure compliance with the Public Finance Management Act No.1 of 1999 (PFMA), Treasury Regulations and other SEM prescripts.

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, while all output indicators contribute towards the outcomes as follows:

Outcome 1: Sound corporate governance and accountability

During the 2025/26 financial year, the KwaZulu-Natal Department of Education continued to strengthen corporate governance and accountability through the implementation of internal control measures, improved financial management practices, and ongoing monitoring of compliance with legislative and regulatory frameworks.

The Department implemented its Audit Improvement Plan to address audit findings and enhance the effectiveness of internal controls. Progress was made in strengthening oversight through regular monitoring, compliance checks, and support provided to districts and institutions.

Performance management processes were implemented in line with regulatory requirements, and efforts were made to improve accountability across all levels of the Department. In addition, measures were undertaken to improve compliance with supply chain management prescripts and financial reporting standards. Despite these interventions, challenges remain in achieving full compliance and sustaining improved audit outcomes. The Department will continue to implement corrective measures to strengthen governance, accountability, and overall organisational performance

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

During the 2025/26 financial year, the Department implemented interventions aimed at improving learner preparedness for further learning and participation in the world of work. These interventions focused on strengthening curriculum delivery, improving learner support systems, and enhancing equitable access to education.

A key enabler of access and retention is the implementation of the pro-poor school funding policy in line with the National Norms and Standards for School Funding. Schools are classified into quintiles (Q1–Q5), where Quintiles 1 to 3 are no-fee schools and Quintiles 4 and 5 are fee-paying schools. This ensures equitable resource allocation, with greater support directed to historically disadvantaged communities.

The Department continued to expand access to no-fee education in response to socio-economic challenges such as unemployment and poverty. Through ongoing socio-economic reassessments, several schools were reclassified from fee-paying to no-fee status. This has improved access to education, reduced the financial burden on households, and increased learner eligibility for the National School Nutrition Programme, thereby supporting attendance and retention.

As at the end of the reporting period, approximately 81% of learners (2 146 810 out of 2 650 757 learners) benefited from the no-fee policy, exceeding the provincial benchmark. Only 19% (503 947 learners) remained in fee-paying schools. In addition, approximately 91% of the Department's equitable share allocation for public ordinary school learners is directed towards no-fee schooling. However, the Department continues to experience a funding shortfall of approximately R1.9 billion in relation to the national per-learner funding requirement.

Learner wellbeing was further strengthened through the Integrated School Health Programme, which reached approximately 79 600 learners through health promotion interventions aimed at improving physical and mental wellbeing, identifying vulnerable learners, and reducing dropout rates. In addition, the My Life My Future peer education programme was implemented across all districts, reaching 122 020 learners through structured sessions focused on positive behaviour change, decision-making, abstinence, healthy relationships, and prevention of learner pregnancy.

The Sanitary Dignity Programme continued to support dignity, attendance, and retention of girl learners through the provision of free sanitary pads to indigent learners in public schools. A total of 4 770 Quintile 1–3 schools and 61 special schools benefitted, reaching approximately 657 458 girl learners across the province. Collectively, these interventions contributed to improved access, learner wellbeing, retention, and preparedness for further learning.

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

The Department continued to strengthen educator capacity through structured training and professional development programmes. Focus areas included curriculum delivery, assessment practices, and integration of digital pedagogies.

During the reporting period, 19 Grade R Subject Advisors, 539 Grade R teachers and practitioners were trained in Coding and Robotics, strengthening foundational digital skills in the early grades. Coding and Robotics were implemented across 3 946 Grade R–3 classes, with additional pilot support provided to 60 schools.

A revised National Foundation Phase catalogue was developed for 4 068 schools, which will guide future procurement of Coding and Robotics resources. These interventions aim to strengthen early learning and align teaching practices with emerging curriculum demands.

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

The Department prioritised foundational learning, with a focus on improving reading for meaning and numeracy across all grades, including the Foundation Phase.

To strengthen Mathematics performance, targeted interventions were implemented to improve learner conceptual understanding and engagement. A total of 227 279 secondary school learners were provided with Mathematics dictionaries to support subject comprehension and enhance conceptualisation of mathematical concepts. In addition, 57 348 learners participated in Mathematics-focused competitions aimed at improving problem-solving skills and deepening understanding of the subject. These interventions ensured that learners in Grades 10–12 had access to relevant support materials and enrichment opportunities to strengthen performance in Mathematics.

Access to Grade R also expanded significantly, with 95% of public primary schools offering Grade R, contributing to improved school readiness and foundational learning outcomes. Support was further provided through the distribution of learning and teaching support materials, including stationery for Grade R classes and Coding and Robotics resources to selected schools. However, the Department was unable to fully provide all required learning and teaching support materials for the 2026 academic year due to financial constraints and procurement challenges. Despite these limitations, ongoing interventions continued to support improvements in literacy, numeracy, and early digital skills across the system.

Outcome 5: Collaborative and responsive infrastructure planning and implementation

The Department strengthened infrastructure planning through coordinated district-level prioritisation and alignment of projects to available resources. Planning processes included the identification of infrastructure needs to support improved learning environments, including the provision of appropriate Grade R facilities. In addition to Early Childhood Development infrastructure, the Department focused on the provision, maintenance, and upgrading of public school infrastructure to ensure safe and conducive learning environments. This included targeted interventions to address infrastructure backlogs, maintain existing facilities, and improve compliance with norms and standards related to basic services such as water, sanitation, and classroom adequacy. These efforts were implemented in line with national infrastructure norms and prioritised according to identified needs and available funding.

During the 2025/26 financial year, the Department made progress in expanding access to specialised education facilities. Notably, the New Maritime School of Excellence in Umlazi and the Mbuso Kubheka ICT Focus School (School of Engineering and Technology) in the Amajuba District were completed in December 2025. In total, two focus schools were completed, contributing to the expansion of technical and skills-based education in the province. Additional infrastructure enhancements included the provision of specialised learning facilities across schools. A total of 5 schools were provided with computer laboratories, 10 schools with science laboratories, 5 schools with media centres, and 3 marine laboratories were established to support specialised curriculum delivery. These facilities contribute to improved teaching and learning, particularly in science, technology, and maritime education.Despite these achievements, infrastructure delivery remains constrained by factors such as business forum disruptions, inclement weather conditions, delays in municipal approvals, and community-related disruptions, as well as broader financial limitations, which continue to impact the pace of implementation.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 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.

(i) Corporate Services

To provide management services which are not education specific for the education system.

(ii) Education Management

To provide education management services for the education system

(iii) Human Resource Development

To provide human resource development for office-based staff

(iv) Education Management Information System (EMIS)

To provide education management information in accordance with the National Education Information Policy

(v) 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

As at the end of the Financial Year, 5 815 schools can be contacted electronically (via email) to ensure efficient communication. 5 815 Public schools are using the South African Schools Administration and Management Systems (SA-SAMs) or alternative electronic solutions to manage learner information, continuous assessments and certain curriculum modules.

4.2 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:

(ii) Public Primary Schools

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

(iii) Public Secondary Schools

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

(iv) Human Resource Development

To provide departmental services for the development of educators and non-educators in public ordinary schools (Including inclusive education).

(i) In-school Sport and Culture

To provide additional and departmentally managed sporting, cultural and reading activities in public ordinary Schools (including inclusive education).

(ii) 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

Psycho-social support forms an important component to ensure the well-being of learners. Currently, seven hundred and fifty (750) Learner Support Agents (LSAs) are implementing care and support interventions for learners. A total of 2 494 889 (88%) learners out of 2 829 726 learners that are enrolled at public ordinary schools are benefitting from the National School Nutrition Programme and 2 146 810learners are beneficiaries of the No Fees School Policy. Four hundred and thirty-four (434) schools with a total number of 76 598 learners are provided with dedicated learner transport. To improve literacy and reading for meaning, the Department provided 120 schools with multimedia resources. Capacity building of teachers has remained one of the priorities of the Department with 11 770 foundation phase teachers trained in reading content and methodology, 9 410 foundation phase teachers trained in numeracy content and methodology, 20 220 teachers trained in mathematics content and methodology, and 2 5314 teachers trained in language content and methodology

4.3 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% (116) registered independent schools as receiving subsidies, out of a total of 284 Independent schools in the province with 27 500 learners subsidised within reported registered independent schools. These schools are monitored on both administration and curriculum delivery.

4.4 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

At the end of the reporting period, 21 969 learners are enrolled in public special schools against a target of 21 900 with a total of 2 006 educators employed within public special schools. The Department has also ensured the training of 3 063 teachers on the screening, identification, assessment, and support (SIAS) policy.

4.5 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 3 946 schools that offer Grade R, whilst 3 554 ECD programmes are registered. A total of 184 768 learners were reported to be accessing registered ECD programmes.

4.6 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

As at the end of the reporting period 57 schools were provided with water infrastructure; 12 with electricity infrastructure and 59 with sanitation facilities. The Department reports a total of 225 scheduled maintenance projects as having been completed within the reporting period.

4.7 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.

(i) Professional Services

To provide educators and learners in schools with departmentally managed support services.

(ii) Special Projects

To provide for special departmentally managed intervention projects in the education system.

(iii) Examination

To provide for departmentally managed examination services.

(iv) 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 2025 stands at 90,6% which is an increase of 1,1% from the class of 2024. Of the 90,6%% learners that passed, 52% of the learners obtained Bachelor passes. Furthermore, 13,7% of learners achieved 60% and above in Mathematics whilst 15% of learners attained 60% and above in Physical Sciences. 1 713 Secondary schools obtained a NSC pass rate of 60% and above with 51 schools with an NSC pass rate below 60%.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Table 2.4.4.1:

PERFORMANCE INFORMATION – ORIGINALLY TABLED ANNUAL PERFORMANCE PLAN

PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT									
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**Reasons for Deviation**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
Collaborative and responsive infrastructure planning and implementation	Public ordinary schools provided with water infrastructure.	**STANDARDISED OUTPUT INDICATORS**							
		SOI 601 (EIG): Number of public schools provided with water infrastructure.	155	40	150	14	-136	This is an annual target which is reported on in the 4th quarter.	This is an annual target which is reported on in the 4th quarter. The initial target was overstated.
Collaborative and responsive infrastructure planning and implementation	Public ordinary schools supplied with sanitation facilities	**SOI 603 (EIG):** Number of public schools supplied with sanitation facilities.	301	88	150	36	-114	This is an annual target which is reported on in the 4th quarter.	This is an annual target which is reported on in the 4th quarter. The initial target was overstated.
Collaborative and responsive infrastructure planning and implementation	Scheduled maintenance projects completed in schools	**SOI 605 (EIG)**: Number of schools where scheduled maintenance projects were completed.	600	356	700	48	-652	This is an annual target which is reported on in the 4th quarter.	This is an annual target which is reported on in the 4th quarter. The initial target was overstated.
Collaborative and responsive infrastructure planning and implementation	Infrastructure programmes targeted to empower WYPD	**NON-STANDARDISED OUTPUT INDICATORS**							
		NSOI 6.4: Number of infrastructure programmes targeted to empower WYPD.	25	50	75	50	-25	This is an annual target which is reported on in the 4th quarter.	This is an annual target which is reported on in the 4th quarter. The initial target was understated.

Table 2.4.4.2:

PERFORMANCE INFORMATION – RE - TABLED ANNUAL PERFORMANCE PLAN 2025/26

PROGRAMME 1: ADMINISTRATION								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**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.	5 831	5 812	5 825	5 815	-10	All public schools submitted data during the period under review. However, the number of functional public schools is subject to change as new schools are opened, previously closed schools are reopened, and some schools become non-functional. The target will be reviewed should the trend continue
Sound corporate governance and accountability	Public schools contacted electronically (e-mail)	**SOI 102:** Number of public schools that can be contacted electronically (e-mail).	5 831	5 812	5 825	5 815	-10	The deviation originates from schools that were recently flagged as no longer functional during this reporting period. The target will be reviewed should the trend continue
Sound corporate governance and accountability	Education Expenditure going towards non personnel items	**SOI 103:** Percentage of education expenditure going towards non-personnel items.	9,84%	9,99%	10.88%	10,05%	-0,83%	The implementation of section 18 of the PFMA against the department to reduce projected overspending. Cost cutting will continue in year to reduce pressure on COE.
Sound corporate governance and accountability	Women in Senior Management Service	**NON-STANDARDISED OUTPUT NDICATORS**						
		NSOI 1.1: Percentage of women in Senior Management Service.	41%	40%	50%	42%	-8%	Post can only be filled by females as they become vacant and subject to the availability of suitable female candidates. Selection Comittes are being apprised of Departments' obligations in this prior to the proceedings with the selection process to increase its representation of women in SMS and the EA (Executive Authority).
Sound corporate governance and accountability	Women School Principals	**NSOI 1.2:** Percentage of women school principals.	40%	40%	50%	40%	-10%	Post can only be filled by females as they become vacant and subject to the availability of suitable female candidates. District offices requested to scrutinise nominations and where necessary, return to the Selection Committee for reconsideration in line with the EE goals.

PROGRAMME 1: ADMINISTRATION								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**Reasons for Deviation**
Sound corporate governance and accountability	Payments within 30 days	**NSOI 1.3:** Percentage of payments with requisite supportive documents made within 30 days.	NEW	0%	100%	74%	-26%	Insufficient cash to make necessary payment due to cash blocking. The department can only release what is provided by Treasury. Submissions are made to Treasury to allocate more budget to the department and inject cash sufficient to cover outstanding payments. The department has further been limited from issuing new orders under S18 until a payment plan is implemented.

PROGRAMME 1 - MTDP

Output	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to actual achievement for 2025/26**	**Reason for Deviation**
School community engagements to combat racism, sexism, hate speech, GBV and other forms of intolerance to address inter-generational violence and trauma across society.	**MTDP 1.1:** Number of school community engagements to combat racism, sexism, hate speech, GBV and other forms of intolerance to address inter-generational violence and trauma across society.	NEW	NEW	1	1	0	N/A

PROGRAMME 2: PUBLIC ORDINARY SCHOOLS								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**Reasons for Deviation**
Youth better prepared for further learning and world of work	Schools provided with media resources.	**STANDARDISED OUTPUT INDICATORS**						
		SOI 201: Number of schools provided with multi-media resources	140	147	120	120	0	The target was achieved
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.	2 131 042	2 136 976	2 136 976	2 146 810	9 834	Figure as per SNAP data, inclusive of undocumented learners.
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%	-100%	Non availability of funds. The issue has been raised with oversight committees and Treasuries
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.	10 495	6358	4 010	11 770	7 760	More Educators attended the workshop.
A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world	Foundation phase teachers trained in numeracy content and methodology	**SOI 205:** Number of foundation phase teachers trained in numeracy content and methodology.	11 722	6252	4 010	9 410	5 400	More Educators attended the workshop.
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.	9 557	18924	7 850	20 220	12 370	More Educators 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.	24 598	25 610	15 020	25 314	10 294	More Educators attended the workshop.

PROGRAMME 2: PUBLIC ORDINARY SCHOOLS								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**Reasons for Deviation**
Youth better prepared for further learning and world of work	Learners benefitting from school nutrition programme.	**NON-STANDARDISED OUTPUT NDICATORS**						
		NSOI 2.1: Percentage of learners benefitting from school nutrition programme.	84%	88%	87%	88%	1%	Increased number of learners benefiting in 2025/26 financial year. The APP target has since been increased to 88% effective from 1st Quarter of 2026/27 financial year.
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.	80%	71%	100%	60,09%	-39,91%	On 02 April 2025, KZN Treasury invoked Section 18 of the PFMA which restricted the commitment of Core LTSM orders without Treasury approval. On 03 Oct 2025, Treasury approved commitment of Stationery orders only with central procurement. Stationery Delivery to schools by day one was 60.09%. In respect of textbooks for central procurement, Treasury did not approve funds for textbook orders (-50%). For School-Based procurement, Treasury released the norms and standards funding in January. By day one of school year, there was 0% delivery to schools and by 31 March 2026 only 1% delivery 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.	420	433	433	434	1	The reason for the target being exceeded by one school was that one more school became a beneficiary in uMkhanyakude.
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.	750	750	750	750	0	The target has been achieved.

PROGRAMME 2 - MTDP

Output	Output Indicator	Audited Actual Achievement 2023/2024	Audited Actual Achievement 2024/2025	Planned Target 2025/2026	Actual Achievement 2025/2026	Deviation from planned target to actual achievement for 2025/26	Reason for Deviation
Schools that did not offer an African language offering a previously marginalized official African Language.	**MTDP 2.1:** Number of schools that did not offer an African language offering a previously marginalized official African Language.	NEW	NEW	927	134	-793	Shortage of staff due to unfilled vacant posts.
Females accessing vocational training.	**MTDP 2.2 (A-1)** Percentage of females accessing vocational training.	NEW	NEW	40%	40,10%	0,1%	More females accessed vocational training.
Females accessing technical training.	**MTDP 2.2 (A-2)** Percentage of females accessing technical training	NEW	NEW	40%	34,9%	-5,1%	This was a new indicator with no provincial baseline. The target was based on the national target.
Persons with disabilities accessing vocational training.	**MTDP 2.2 (B-1):** Percentage of persons with disabilities accessing vocational training.	NEW	NEW	5%	5,42%	0,42%	More persons with disabilities accessing vocational training. This was a new indicator with no provincial baseline. The target was based on the national target.
Persons with disabilities accessing technical training.	**MTDP 2.2 (B-2):** Percentage of persons with disabilities accessing technical training.	NEW	NEW	5%	11,37%	6,37%	More persons with disabilities accessed vocational training. This was a new indicator with no provincial baseline. The target was based on the national target.

PROGRAMME 3: INDEPENDENT SCHOOLS SUBSIDIES								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**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.	42.6%	40,5%	40,5%	40,5%	0	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	29624	27 500	27 500	0	The target has been achieved.
Youth better prepared for further learning and world of work	Funded independent schools visited for monitoring purposes.	**NON-STANDARDISED OUTPUT INDICATORS**						
		NSOI 3.1: Number of funded independent schools visited for monitoring purposes.	121	115	115	114	-1	Funding was withheld due to noncompliance.

PROGRAMME 4: PUBLIC SPECIAL SCHOOLS EDUCATION								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**Reasons for Deviation**
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.	21 371	22 593	21 900	21 969	69	There is an increase in demand for skills programs. Verification of enrolment data will be done by obtaining deployment forms for each school as a form of quality assurance and comparing those who have increased or decreased significantly.
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.	175	171	178	170	8	The target has not been achieved due to attrition. Department to appoint specialist staff when the budget permits
Youth better prepared for further learning and world of work	Teachers trained on SIAS Policy.	**NON-STANDARDISED OUTPUT INDICATORS**						
		NSOI 4.1: Number of teachers trained on SIAS Policy	2 728	2 957	2 000	3 063	1 063	The target has been exceeded due to the introduction of DBE procedure manual on accommodation and concessions, which has its basis on SIAS. The target will be reviewed accordingly.
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	2 027	2 030	2 009	2 006	-3	The target has not been achieved due to attrition. The target will be reviewed.

PROGRAMME 4 - MTDP

Output	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to actual achievement for 2025/26**	**Reason for Deviation**
Learners with disabilities enrolled in special schools	**MTDP 4.1:** Number of learners with disabilities enrolled in special schools.	NEW	NEW	21 836	22 664	828	Increased demand for skills Programs in special schools
Learners with disabilities enrolled in ordinary public schools.	**MTDP 4.2:** Number of learners with disabilities enrolled in ordinary public schools.	NEW	NEW	500	106 206	105 706	There is an increase in demand for skills programs
Occupational and Vocational Curriculum Implemented in special schools.	**MTDP 4.3:** Occupational and Vocational Curriculum Implemented in special schools.	NEW	NEW	1	4	3	Target Achieved

PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**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.	4 168	4 045	4 045	3 946	-99	Schools in the Province have been consolidated by closing nonviable schools which lead to the decrease in the number of schools. The target will be reviewed.
Improved reading for meaning, numeracy and digital skills.	Registered ECD programmes	**SOI 502:** Number of registered ECD programmes	NEW	NEW	3 399	3 554	155	More ECD programmes qualified for registered ECD centres in the 2025/26 financial year.
Improved reading for meaning, numeracy and digital skills	Children accessing registered ECD programmes.	**SOI 503:** Number of children accessing registered ECD programmes.	169 104	175 001	176 001	184 768	8 767	More children accessed ECD programmes.
Improved reading for meaning, numeracy and digital skills.	Children benefiting from the ECD subsidy.	**SOI 504 (MTDP & ECD Grant):** Number of children benefitting from the ECD subsidy	NEW	NEW	174 970	172 174	-2 796	Fluctuations in the number of children led to the deviation from the target.
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 INDICTAORS**						
		NSOI 5.1 (ECD Grant): Number of Grade R practitioners employed in public ordinary schools	5 270	5 277	5 237	5 012	-225	The PPN is considered when practitioners are being employed.
Improved reading for meaning, numeracy and digital skills.	Fully registered ECD Centres	**NSOI 5.2:** Number of fully registered ECD centres.	2 100	2 140	2 140	2 066	-74	The number of fully registered ECD centres has decreased because some fully registered centres are no longer in operation.

PROGRAMME 5 - MTDP

Output	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to actual achievement for 2025/26**	**Reasons for Deviation**
Children accessing ECD programmes.	**MTDP 5.1. :(ECD Grant):** Number of children accessing ECD programmes.	NEW	NEW	176 001	184 768	8 767	More children accessed ECD programmes.

PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**Reasons for Deviation**
Collaborative and responsive infrastructure planning and implementation	Public ordinary schools provided with water infrastructure.	**STANDARDISED OUTPUT INDICATORS**						
		SOI 601 (EIG): Number of public schools provided with water infrastructure.	155	40	40	57	17	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.
Collaborative and responsive infrastructure planning and implementation	Public ordinary schools provided with electricity infrastructure.	**SOI 602 (EIG):** Number of public schools provided with electricity infrastructure.	20	11	10	12	2	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.
Collaborative and responsive infrastructure planning and implementation	Public ordinary schools supplied with sanitation facilities	**SOI 603 (EIG):** Number of public schools supplied with sanitation facilities.	301	88	60	59	-1	The target was not achieved due to budgetary constraints.
Collaborative and responsive infrastructure planning and implementation	Schools provided with new or additional boarding facilities	**SOI 604 (EIG):** Number of schools provided with new or additional boarding facilities.	1	1	1	1	0	Target Achieved
Collaborative and responsive infrastructure planning and implementation	Scheduled maintenance projects completed in schools	**SOI 605 (EIG)**: Number of schools where scheduled maintenance projects were completed.	600	356	224	225	1	The overachievement is attributed to increased oversight over District offices in the form of more frequent internal maintenance programme meetings.
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	120	120	120	116	-4	Overcommitments on women benefitting from EPWP programmes was due to the unpredictable outcome of employment opportunities for women and youth in the construction projects which is generally low. The targets for these categories are raised based on the historical data.
Collaborative and responsive infrastructure planning and implementation	Youth benefitting from infrastructure projects.	**NSOI 6.2:** Number of youth benefitting from infrastructure projects	80	80	80	79	-1	Overcommitments on youth benefitting from EPWP programmes was due to the unpredictable outcome of employment opportunities for women and youth in the construction projects which is generally low.

PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**Reasons for Deviation**
								The targets for these categories are raised based on the historical data
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	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.	25	50	50	50	0	Target Achieved

Programme 6 - Education Infrastructure Grant & ECD Grant

Output	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**Reasons for Deviation**
New and Replacement Schools and ready for occupation.	**EIG 6.1:** Number of New and Replacement Schools and ready for occupation.	NEW	NEW	3	3	0	Target Achieved
Additional Specialist Rooms	**EIG 6.2:** Number of additional Specialist Rooms built.	NEW	NEW	20	30	10	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.
Schools provided with Furniture	**EIG 6.3:** Number of Schools provided with Furniture.	NEW	NEW	15	19	4	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects. Overachievement on completed facilities attracted demand for furniture.
New Standard Additional Classrooms provided through New & Replacement & Upgraded Schools	**EIG 6.4:** Number of New Standard Additional Classrooms provided through New & Replacement & Upgraded Schools.	NEW	NEW	100	121	21	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.
New Grade R Classrooms.	**EIG 6.5:** Number of New Grade R Classrooms.	NEW	NEW	20	34	14	The overachievement is attributed to increased oversight over implementing agents in the form of

Output	Output Indicator	Audited Actual Achievement 2023/2024	Audited Actual Achievement 2024/2025	Planned Target 2025/2026	Actual Achievement 2025/2026	Deviation from Planned Target to actual Achievement for 2025/2026	Reasons for Deviation
							more frequent meetings concentrating on poor performing projects.
School provided / Upgrade of Fence.	**EIG 6.6:** Number of school provided / Upgrade of Fence.	NEW	NEW	17	42	25	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.
Refurbished & Rehabilitated including Natural Disasters / Storm / Floods damage Projects.	**EIG 6.7:** Number of Refurbished & Rehabilitated including Natural Disasters / Storm / Floods damage Projects.	NEW	NEW	50	35	-15	The underachievement is attributed to poor-performing contractors.
Schools where asbestos has been eradicated.	**EIG 6.8**: Number of schools where asbestos has been eradicated.	NEW	NEW	20	20	0	Target Achieved
Low-Cost ECD Centres Constructed	**ECDG 6.1**: Number of Low-Cost ECD Centres Constructed.	NEW	NEW	1	0	-1	The underachievement is attributed to poor-performing contractors.
ECD Centres Maintained.	**ECDG: 6.2:** Number of ECD Centres Maintained.	NEW	NEW	22	24	2	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.

PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**Reasons for Deviation**
Youth better prepared for further learning and world of work.	Learners passing National Senior Certificate Examination (NSC)	**STANDARDISED OUTPUT INDICATORS**						
		SOI 701: Percentage of learners who passed the National Senior Certificate Examination (NSC)	86,4%	89,5%	95,0%	90,6%	-4,4%	Whilst the number of candidates who passed in 2025 increased from 144 990 to 155 253, the Pass Percentage on the other hand declined because of the increased participation. Winter and last push supplementary revision material had been provided in all subjects for all learners. Provision of structured revision programmes for Winter, Spring and Last Push Sessions. Spring classes/ Camps had been conducted in all subjects across all districts.
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.	46%	52,0%	55,0%	52%	-3%	The number of Bachelor passes increased by 4 691 from 2024 to 2025. In terms of percentage, the Bachelor passes remained at 52% (same as in 2024) because of the higher participation and the target could not be attained.Winter and last push supplementary revision material had been provided in all subjects for all learners. This material included activities addressing all levels of cognitive demand inlcuding higher order. Provision of structured revision programmes for Winter, Spring and Last Push Sessions. Spring classes/ Camps had been conducted in all subjects across all districts.

PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**Reasons for Deviation**
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	15%	17,6%	19,0%	13,7%	-5,3%	The difficulty of some questions in the 2025 NSC Mathematics Paper 1 resulted in poor performance of candidates, and this led to the non-attainment of the target set for 2025. Workshop was conducted in Term 2 for novice teachers and teachers of schools that underperformed in the 2025 NSC Mathematics results. MST Camps were conducted for learners that performed at 20-29% in 2025 Mathematics June Examination. End of topic tests were given. Autumn, Winter and Spring Classes/ Camps. revision workshop was conducted in Term 3 for teachers of underperforming schools. Provision of supplementary revision material with activities of higher cognitive levels.
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%	15,0%	17,0%	15%	-2%	Whilst there is a slight improvement in the number of candidates who achieved at 60% and above in the 2025 results, the target could not be attained because the examination papers contained innovative questions which could not be attempted by average learners and high flyers. A workshop was conducted in Term 1 for novice teachers and teachers of schools that underperformed in the 2025 NSC Physical Sciences results. MST Camps was organised for learners that performed at 20-29% in 2026 Mathematics June Examination. Winter and Spring Classes/ Camps were conducted in all districts. Winter and last push supplementary revision material with activities of higher cognitive levels was provided to all schools. Northern Districts conducted Physical Sciences Olympiads and at a later stage inter-District olympiads were conducted.

PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from Planned Target to actual Achievement for 2025/2026**	**Reasons for Deviation**
Youth better prepared for further learning and world of work.	Secondary schools achieving a National Senior Certificate (NSC) pass rate of 60% and above Schools with an	**SOI 705**: Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and above	1 679	1 707	1 720	1 713	-7	There was a slight improvement in the number of schools that performed above 60% in 2025. The 2025 target setting was overly ambitious. Winter and last push supplementary revision material had been provided in all subjects for all learners. This material included higher order activities. Provision of structured revision programmes for Winter, Spring and Last Push Sessions. Spring classes/ Camps had been conducted in all subjects across all districts.
Youth better prepared for further learning and world of work.	NSC pass rate below 60%	**NON-STANDARDISED OUTPUT INDICATORS**						
		NSOI 7.1: Number of schools with an NSC pass rate below 60%	81	54	40	51	11	The number of schools that performed below 60% decreased from 54 to 51 in 2025 but this decrease could not attain the over comitted target set for 2025. Winter and last push supplementary revision material had been provided in all subjects for all learners. This material included higher-order activities. Provision of structured revision programmes for Winter, Spring and Last Push Sessions. Spring classes/ Camps had been conducted in all subjects across all districts.

PROGRAMME 7 - MTDP

Output	**Output Indicator**	**Audited Actual Achievement 2023/2024**	**Audited Actual Achievement 2024/2025**	**Planned Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to actual achievement for 2025/26**	**Reason for Deviation**
Work opportunities created through the Basic Education Employment Initiative	**MTDP 7.1:** Number of work opportunities created through the Basic Education Employment Initiative.	NEW	NEW	45 658	45 658	0	Target Achieved

Output	Output Indicator	Audited Actual Achievement 2023/2024	Audited Actual Achievement 2024/2025	Planned Target 2025/2026	Actual Achievement 2025/2026	Deviation from planned target to actual achievement for 2025/26	Reason for Deviation
Candidates passing Mathematics in the NSC examinations.	**MTDP 7.1 (a):** Number of candidates passing Mathematics in the NSC examinations.	NEW	NEW	42 762	39 398	3 364	The difficulty of some questions in the 2025 NSC Mathematics Paper 1 resulted in poor performance of candidates leading to the non attainment of the target of 2025.
Candidates passing Physical Sciences in the NSC examinations.	**MTDP 7.2 (b):** Number of candidates passing Physical Sciences in the NSC examinations.	NEW	NEW	36 849	37 341	-492	Improvement was due to interventions implemented.

Linking performance with budgets

Sub-programme expenditure

Administration	2024/2025			2025/2026		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
OFFICE OF THE MEMBER OF THE EXECUTIVE COUNCIL	26 076	25 037	1 039	18 869	16 869	2 000
CORPORATE SERVICES	1 299 399	1 299 399	-	1 462 368	1 462 368	-
EDUCATION MANAGEMENT	810 961	810 961	-	772 430	772 430	-
HUMAN RESOURCE DEVELOPMENT	289	289	-	23	23	-
EDUCATION MANAGEMENT INFORMATION SYSTEM (EMIS)	41 491	41 491	-	37 909	37 909	-
Total	**2 178 216**	**2 177 177**	**1 039**	**2 291 599**	**2 289 599**	**2 000**

Public Ordinary Schools	2024/2025			2025/2026		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PUBLIC PRIMARY LEVEL	28 177 798	28 483 673	(305 875)	29 556 298	29 522 136	34 162
PUBLIC SECONDARY LEVEL	21 754 835	21 970 256	(215 421)	23 979 508	23 654 855	324 653
HUMAN RESOURCE DEVELOPMENT	244 733	244 733	-	142 788	142 788	-
SCHOOL SPORT, CULTURE AND MEDIA SERVICES	29 556	29 556	-	26 846	26 846	-
NATIONAL SCHOOL NUTRITION PROGRAMME GRANT	2 187 840	2 187 840	-	2 335 101	2 335 101	-
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT TO PROVINCES	23 016	23 016	-	11 471	10 991	480
MATHS, SCIENCE AND TECHNOLOGY GRANT	71 988	71 988	-	74 445	72 972	1 473
TOTAL	**52 489 766**	**53 011 062**	**(521 296)**	**56 126 457**	**55 765 689**	**360 768**

Independent Schools Subsidies	2024/2025			2025/2026		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PRIMARY LEVEL	51 192	51 192	-	45 283	45 283	-
SECONDARY LEVEL	23 794	23 481	313	23 191	21 041	2 150
TOTAL	**74 986**	**74 673**	**313**	**68 474**	**66 324**	**2 150**

Public Special Schools	2024/2025			2025/2026		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
SCHOOLS	1 723 028	1 723 028	-	1 790 003	1 790 003	-
HUMAN RESOURCE DEVELOPMENT	334	334	-	11	11	-
LEARNERS WITH PROFOUND INTELLECTUAL DISABILITY GRANT	36 584	33 267	3 317	41 745	38 751	2 994
TOTAL	**1 759 946**	**1 756 629**	**3 317**	**1 831 759**	**1 828 765**	**2 994**

Early Childhood Development	2024/2025			2025/2026		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
GRADE R IN PUBLIC SCHOOLS	1 321 786	1 321 786	-	1 360 209	1 359 827	382
GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	88 549	88 549	-	98 964	98 964	-
PRE-GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	408 832	408 832	-	454 256	454 256	-
HUMAN RESOURCE DEVELOPMENT	163	163	-	-	-	-
EARLY CHILDHOOD DEVELOPMENT GRNT	248 650	248 650	-	655 813	535 857	119 956
TOTAL	**2 067 980**	**2 067 980**	**-**	**2 569 242**	**2 448 904**	**120 338**

Infrastructure Development	2024/2025			2025/2026		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
ADMINISTRATION	64 048	64 048	-	44 757	45 510	(753)
PUBLIC ORDINARY SCHOOLS	2 631 675	2 631 675	-	3 073 207	2 617 440	455 767
SPECIAL SCHOOLS	58 381	58 381	-	9 696	9 696	-
EARLY CHILDHOOD DEVELOPMENT	69 897	69 897	-	-	-	-
TOTAL	**2 824 001**	**2 824 001**	**-**	**3 127 660**	**2 672 646**	**455 014**

Examinations and Associated Services	2024/2025			2025/2026		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PAYMENTS TO SETA	62 910	62 910	-	63 853	63 853	-
PROFESSIONAL SERVICES	639 826	639 826	-	581 208	581 208	-

EXTERNAL EXAMINATIONS	1 057 926	1 057 926	-	1 145 887	1 145 887	-
CONDITIONAL GRANT	65 952	65 952	-	69 280	69 280	-
SPECIAL PROJECTS (PRESIDENTIAL YOUTH EMPLOYMENT INITIATIVE)	4	4	-	260 852	251 469	9 383
TOTAL	**1 826 618**	**1 826 618**	**-**	**2 121 080**	**2 111 697**	**9 383**

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

This section provides information on transfer payments made to provinces, municipalities, departmental agencies (excl. public entities), higher education institutions, public corporations, private enterprises, foreign governments, non-profit institutions and households. This excludes payments to public entities as it is included in the previous section. In this section also provide information on where funds were budgeted to be transferred but transfers were not made and the reasons for not transferring funds.

Departments are requested to provide the name of the transferee, the purpose for which these funds were transferred, did the department comply with S38 1(j), the amount transferred, the amount spent from the transfer received by the transferee, (excluding individuals or social grant payments) and the reasons for unspent funds by the transferee. Departments must also comment on monthly monitoring systems or the lack thereof to monitor spending on such transfers. If such monitoring did take place, departments must provide details of difficulties experienced and what steps (if any) were taken to rectify such difficulties.

The table below reflects the transfer payments made for the period 1 April 2025 to 31 March 2026

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 (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
-	-	-	-	-	-	-
-	-	-	-	-	-	-

The table below reflects the transfer payments which were budgeted for in the period 1 April 2025 to 31 March 2026, but no transfer payments were made.

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

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

The Department does not pay any grants.

6.2. Conditional grants and earmarked funds received

The tables below details the conditional grants and ear marked funds received during for the period 1 April 2025 to 31 March 2026.

CONDITIONAL GRANT 1: HIV AND AIDS LIFESKILLS EDUCATION GRANT:

Department who transferred the grant	Department of Basic Education
Purpose of the grant	• To support South Africa's HIV prevention strategy by providing comprehensive sexuality education and access to sexual and reproductive health services to learners to mitigate the impact of HIV and TB for learners and educators.
Expected outputs of the grant	• **1 500** educators trained to implement comprehensive sexuality education (CSE) and TB prevention programmes for learners to be able to protect themselves from HIV and TB. • **600** 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 • **122 000** 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. • Care and support programmes implemented to reach **60 000** learners and **600** 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. • **12 000** copies of curriculum and assessment policy statement compliant material printed and distributed to schools. • Advocacy and social mobilisation events hosted with **19 600** 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
Actual outputs achieved	• **1 500 educators trained to implement comprehensive sexuality education (CSE) and TB prevention programmes for learners to be able to protect themselves from HIV and TB.** • **600** 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 • **122 000** 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. • Care and support programmes were implemented to reach **60 000** learners and **600** 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. • **12 000** copies of curriculum and assessment policy statement compliant material printed and distributed to schools. • Advocacy and social mobilisation events hosted with **19 600** 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.
Amount per amended DORA	R 69 280 000
Amount received (R'000)	R 69 280 000
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R 69 280 000
Reasons for the funds unspent by the entity	N/A
Reasons for deviations on performance	N/A
Measures taken to improve performance	• 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.
Monitoring mechanism by the receiving department	• 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

CONDITIONAL GRANT 2: LEARNERS WITH SEVERE TO PROFOUND INTELLECTUAL DISABILITIES:

Department who transferred the grant	Department of Basic Education
Purpose of the grant	The purpose of the grant is to provide necessary support, resources, and equipment to identified special care centres and schools for the severely Impaired (SID) for the provision of education to children with severe to profound intellectual disability.
Expected outputs of the grant	• Appointment of 1 Deputy Chief Education Specialists as provincial grant manager and 35 transversal itinerant outreach Team members appointed to provide support in special care centres and targeted schools • 37 special care centre data captured and managed using the South African School Administration and Management System • 35 transversal itinerant outreach team members, 179 caregivers, trained on the learning programme forlearners with profound intellectual disability and other programmes that support the facilitation of the learning programme • Number of caregivers trained on accredited training • 433 children with severe to profound intellectual disability supported through a range of services • Number of children with profound intellectual disabilities of school going age in special care centres placed in
Actual outputs achieved	• Appointment of 1 Deputy Chief Education Specialists as provincial grant manager and 31 transversal itinerant outreach Team members appointed to provide support in special care centres and targeted schools • 37 special care centre data captured and managed using the South African School Administration and Management System • 26 transversal itinerant outreach team members, 92 caregivers, trained on the learning programme forlearners with profound intellectual disability and other programmes that support the facilitation of the learning programme • None of the caregivers received training on accredited training • 433 children with severe to profound intellectual disability supported through a range of services • 65 of children with profound intellectual disabilities of school going age in special care centres placed in.
Amount per amended DORA	N/A
Amount received (R'000)	R 38 431 000 received a rollover of R3 314 000 Revised Total was R41 745 000
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	**R38 751 565**
Reasons for the funds unspent by the entity	Applied for a rollover of R2 488 425
Reasons for deviations on performance	Delays in processing payments which will be mitigated by approval of submissions on time by Supervisors
Measures taken to improve performance	Improvement in supply chain processes by montly monitoring with SCM

CONDITIONAL GRANT 3: MATHS, SCIENCE AND TECHNOLOGY GRANT:

Department who transferred the grant	Department of Basic Education (DBE)
Purpose of the grant	To provide support and resources to schools, teachers and learners in line with the Curriculum Assessment Policy Statements (CAPS) for the improvement of mathematics, science and technology teaching and learning at selected public schools
Expected outputs of the grant	• Provision of ICT resource items to schools in line with CAPS. Subject specific ICT resources refer to hardware and software, which are compulsory and required by the curriculum. The grant also supports the training of all end-users in the utilisation of all ICT resources provided to a school • Provision of Workshop equipment and machinery items that meet the minimum specifications defined by the DBE and in line with CAPS • Provision of Laboratories' workshop equipment, apparatus and consumables as defined by the DBE and in line with CAPS. • Provision of Learner support programmes all identified learners in line with provincial needs in support of curriculum delivery based on a structured annual calendar. • Provision of Teacher support programmes to all identified teachers in line with provincial needs in support of curriculum delivery. Teacher training or development should be based on a structured programme, which must be submitted to the transferring department as and when required. No ad-hoc training will be supported from the grant
Actual outputs achieved	**ICT Resources** • **Smart School ICT Resources**: 3 schools were supplied, meeting the planned target. This represents a **150%** achievement relative to the base expectation of 2 schools. • **Robotics Kits**: 54 schools were supplied, exceeding the target of 40 schools with a **135%** achievement rate. • **ICT Champions**: 5,833 school-based champions were trained across the province. **Workshop Equipment & Tools** • **Technical Subjects**: 10 schools were supplied with necessary equipment and tools, achieving **100%** of the target. • **Agricultural Resources**: 4 schools received resources, exactly matching the target for the year. **Laboratories & Manipulatives** • **Science Manipulatives**: **0% achievement**; while 60 schools were targeted, none were supplied with science manipulatives during this period. This was due to non-availability of relevant resources in the market. • **Maths Manipulatives**: 45 schools were supplied out of a targeted 53, resulting in an **85%** achievement rate. **Learner & Teacher Support** • **MST Olympiads/Expos**: 57,348 learners registered for competitions, exceeding the target of 53,800 (**107%**). • **TMU Material**: 13 schools received Teaching Mathematics for Understanding (TMU) materials, reaching **100%** of the goal. • **Teacher Training**: 10,955 teachers participated in MST subject content training, significantly exceeding the target of 8,794 (**125%**)
Amount per amended DORA	R74 445 000
Amount received (R'000)	R74 445 000
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R72 967 685
Reasons for the funds unspent by the entity	Delayed journal for payments made through the Travel Agent
Reasons for deviations on performance	N/A
Measures taken to improve performance	N/A
Monitoring mechanism by the receiving department	• Service provider evaluations are regular, but unable to conduct regular school monitoring due to staff shortages. • Expenditure monitored on a monthly basis and reports submitted to DBE

C***ONDITIONAL GRANT 4: EDUCATION INFRASTRUCTURE GRANT:***

<table>
<tr><td>Department who transferred the grant</td><td>Department of Basic Education</td></tr>
<tr><td>Purpose of the grant</td><td>• To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation
• To ensure capacity to deliver infrastructure in education
• To address damage to infrastructure
• To address the achievement of the targets set out in the minimum norms and standards for school infrastructure</td></tr>
<tr><td>Expected outputs of the grant</td><td>• SOI 601: Number of public ordinary schools provided with water supply
• SOI 602: Number of public schools provided with electricity infrastructure
• SOI 603: Number of public schools supplied with sanitation facilities
• SOI 604: Number of schools provided with new or additional boarding facilities
• SOI 605: Number of schools where scheduled maintenance projects were completed
• EIG 6.1: Number of New and Replacement Schools and ready for occupation.
• EIG 6.2: Number of additional Specialist Rooms built.
• EIG 6.3 Number of schools provided with furniture
• EIG 6.4 Number of New Standard Additional Classrooms provided through New & Replacement & Upgraded Schools
• EIG 6.5 Number of New Grade R Classrooms
• EIG 6.6 Number of school provided / Upgrade of Fence
• EIG 6.7 Number of Refurbished & Rehabilitated including Natural Disasters / Storm / Floods damage Projects.
• EIG 6.8 Number of schools where asbestos has been eradicated</td></tr>
<tr><td>Actual outputs achieved</td><td>Output Achievements as per Departmental APP targets tabled above.
<table>
<tr><th>Output Indicator</th><th>Annual Target 2025/2026</th><th>Annual Achievement 2025/26</th></tr>
<tr><td>SOI 601 (EIG): Number of public schools provided with water infrastructure.</td><td>40</td><td>57</td></tr>
<tr><td>SOI 602 (EIG): Number of public schools provided with electricity infrastructure.</td><td>10</td><td>12</td></tr>
<tr><td>SOI 603 (EIG): Number of public schools supplied with sanitation facilities.</td><td>60</td><td>59</td></tr>
<tr><td>SOI 604 (EIG): Number of schools provided with new or additional boarding facilities.</td><td>1</td><td>1</td></tr>
<tr><td>SOI 605 (EIG): Number of schools where scheduled maintenance projects were completed.</td><td>224</td><td>225</td></tr>
<tr><td>NSOI 6.1: Number of women benefitting from EPWP programmes.</td><td>120</td><td>116</td></tr>
<tr><td>NSOI 6.2: Number of youth benefitting from infrastructure projects.</td><td>80</td><td>79</td></tr>
<tr><td>NSOI 6.3: Number of disabled people benefitting from EPWP programmes.</td><td>2</td><td>2</td></tr>
<tr><td>NSOI 6.4: Number of infrastructure programmes targeted to empower WYPD</td><td>50</td><td>50</td></tr>
<tr><td>EIG 6.1: Number of New and Replacement Schools and ready for occupation.</td><td>3</td><td>3</td></tr>
<tr><td>EIG 6.2: Number of additional Specialist Rooms built.</td><td>20</td><td>30</td></tr>
<tr><td>EIG 6.3: Number of Schools provided with Furniture</td><td>15</td><td>19</td></tr>
<tr><td>EIG 6.4: Number of New Standard Additional Classrooms provided through New & Replacement & Upgraded Schools.</td><td>100</td><td>121</td></tr>
<tr><td>EIG 6.5: Number of New Grade R Classrooms.</td><td>20</td><td>34</td></tr>
<tr><td>EIG 6.6: Number of school provided / Upgrade of Fence</td><td>17</td><td>42</td></tr>
<tr><td>EIG 6.7: Number of Refurbished & Rehabilitated including Natural Disasters / Storm / Floods damage Projects</td><td>50</td><td>35</td></tr>
<tr><td>EIG 6.8: Number of schools where asbestos has been eradicated</td><td>20</td><td>20</td></tr>
</table></td></tr>
<tr><td>Amount per amended DORA</td><td>R2 922 285 000</td></tr>
<tr><td>Amount received (R'000)</td><td>R2 922 285 000</td></tr>
<tr><td>Reasons if amount as per DORA was not received</td><td>N/A</td></tr>
<tr><td>Amount spent by the department (R'000)</td><td>R2 489 286 684</td></tr>
</table>

<table>
<tr><td>Reasons for the funds unspent by the entity</td><td>In November 2025 an amount of R432 689 000 was received by the Department as additional disaster funding for provincial infrastructure schools damaged by rainfall, flooding, thunderstorms and strong winds that occurred between April 2024 and June 2025, this amount was allocated against identified projects under Storm Damage Programme and it has been committed on BAS as it was not feasible to spend this amount by end of March 2026, the Department is therefore scheduled to apply for roll over by end of April 2026.</td></tr>
<tr><td>Reasons for deviations on performance</td><td>The Department did not achieve the following indicators
<table>
<tr><th>Output Indicator</th><th>Annual Target 2025/2026</th><th>Annual Achievement 2025/26</th></tr>
<tr><td>SOI 603 (EIG): Number of public schools supplied with sanitation facilities.</td><td>60</td><td>59</td></tr>
<tr><td>EIG 6.7: Number of Refurbished & Rehabilitated including Natural Disasters / Storm / Floods damage Projects</td><td>50</td><td>35</td></tr>
</table>
• The Department conducted physical verification process on all completed projects declared by the Implementing Agents; several projects were discovered to have snags on site and Implementing Agents were instructed to request contractors to go back to site to rectify snags before projects can be accepted and declared complete.</td></tr>
<tr><td>Measures taken to improve performance</td><td>Implementing Agents have been cautioned to not declare projects and where snags are identified on site; the Implementing Agents must ensure the snags are addressed on time and thorough checks are done on</td></tr>
<tr><td>Monitoring mechanism by the receiving department</td><td>1. The Department has the following structures that monitor the effectiveness of the Implementing Agents in implementing the infrastructure portfolio:
• Monthly Provincial Infrastructure Delivery Committee Meetings
• Bilateral meetings between Head of Infrastructure and IA management
• Site meetings on each specific projects
• Pre-audits to ascertain compliance
• One on One monitoring meetings by DBE
• Programme management meetings
2. The Department monitors the Implementing Agent to ensure they adhere to the Service Delivery Agreements conditions
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</td></tr>
</table>

C***ONDITIONAL GRANT 5: EARLY CHILDHOOD DEVELOPMENT GRANT – INFRASTRUCTURE COMPONENT:***

<table>
<tr><td>Department who transferred the grant</td><td>Department of Basic Education</td></tr>
<tr><td>Purpose of the grant</td><td>• To support ECD providers delivering and ECD programme to meet basic health and safety requirements for registration
• To construct low-cost ECD centres</td></tr>
<tr><td>Expected outputs of the grant</td><td>• Number of ECD centres provided with Health and Safety support for compliance with registration
• Number of conditionally registered ECD centres maintained
• Number of low-cost ECD centres constructed.</td></tr>
<tr><td>Actual outputs achieved</td><td>
<table>
<tr><th>Output Indicator</th><th>Annual Target 2025/2026</th><th>Annual Achievement 2025/26</th></tr>
<tr><td>ECDG 6.1: Number of Low-Cost ECD Centres Constructed</td><td>1</td><td>0</td></tr>
<tr><td>ECDG: 6.2: Number of ECD Centres Maintained</td><td>22</td><td>24</td></tr>
</table>
</td></tr>
<tr><td>Amount per amended DORA</td><td>R 28 792 000.00</td></tr>
<tr><td>Amount received (R’000)</td><td>R 28 792 000.00</td></tr>
<tr><td>Reasons if amount as per DORA was not received</td><td>Not Applicable</td></tr>
<tr><td>Amount spent by the department (R’000)</td><td>R 28 792 000.00</td></tr>
<tr><td>Reasons for the funds unspent by the entity</td><td>Not Applicable</td></tr>
<tr><td>Reasons for deviations on performance</td><td>Not Applicable</td></tr>
<tr><td>Measures taken to improve performance</td><td>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.</td></tr>
<tr><td>Monitoring mechanism by the receiving department</td><td>The Department is closely monitoring and engaging implementing agent to ensure the improvements in projects performance.
The work will be supervised by the Department officials (district work inspectors and head office technical officials).
The Implementing agent will be required to report on the progress at Provincial meetings on monthly basis.
The Province will report to National DBE on weekly /quarterly basis and update National Treasury on monthly basis.</td></tr>
</table>

CONDITIONAL GRANT 6: EPWP INTEGRATED GRANT:

Department who transferred the grant	Department of Public Works and Infrastructure
Purpose of the grant	To provide funding to expand work opportunity creation efforts in specific focus areas, where labour-intensive delivery methods can be maximised, and to support the expansion of work opportunity creation in line with EPWP guidelines.
Expected outputs of the grant	• **Job Creation:** Increased number of temporary work opportunities (work opportunities) and improved income for the poor. • **FTE Conversion:** A focus on maximizing Full Time Equivalents (FTEs), which measure the total amount of work done by workers. • **Reporting Compliance:** Submission of quarterly evaluation reports and strict adherence to the Division of Revenue Act to justify the performance-based funding.
Actual outputs achieved	• Targeted jobs as well as FTEs were all achieved. • All projects were reported in the systems and quarterly evaluation reports were submitted as per Dora requirement.
Amount per amended DORA	R2,499,996.00
Amount received (R'000)	R2,499,996.00
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R10 991 582
Reasons for the funds unspent by the entity	N/A
Reasons for deviations on performance	N/A
Measures taken to improve performance	N/A
Monitoring mechanism by the receiving department	• Monthly and Quarterly meeting were held at both district (Infrastructure Sector) and provincial (PSCs) levels to monitor the performance in terms of verifying job created and ensuring that correct data is reported in the system. • Monthly In-Year Monitoring (IYM) as was submitted to provincial treasury as well as to grant transferring department to monitor the expenditure.

Conditional Grant 7: EARLY CHILDHOOD DEVELOPMENT GRANT:

<table>
<tr><td>Department who transferred the grant</td><td>Department of Basic Education (VOTE 16)</td></tr>
<tr><td>Purpose of the grant</td><td>▪ To increase the number of poor children accessing subsidised ECD programmes.
▪ To support ECD providers delivering an ECD programmes to meet basic health and safety requirements for registration.
To pilot the construction of new low cost ECD centres.</td></tr>
<tr><td>Expected outputs of the grant</td><td>This grant has two components with detailed outputs, conditions and responsibilities for each component specified in separate frameworks. The two components are:

1. Infrastructure component
2. Subsidy component
<u>Infrastructure component</u>

• Number of conditionally registered ECD centres maintained
• Number of unregistered ECD centres maintained
• Number of new low cost ECD centres constructed
<u>Subsidy component</u>

• Number of eligible children subsidised, as agreed in the service level agreement (SLA)
• Number of all children attending ECD programmes in fully registered ECD centres
• Number of all children attending ECD programmes in conditionally registered ECD centres
• Number of children subsidised from the conditional grant in fully registered ECD centres
• Number of children subsidised from the conditional grant in conditionally registered ECD
• centres
• Number of days subsidised for centre based programmes
• Number of children subsidised from the conditional grant in conditionally registered non-centre-based programmes
• Number of ECD practitioners and other staff employed in fully and conditionally registered ECD programmes benefiting from the conditional grant</td></tr>
<tr><td>Actual outputs achieved</td><td>
<table>
<tr><th colspan="3">Infrastructure component</th></tr>
<tr><td>Outputs</td><td>Target</td><td>Achievement</td></tr>
<tr><td>Number of conditionally registered ECD centres maintained</td><td>22</td><td>24</td></tr>
<tr><td>Number of unregistered ECD centres maintained</td><td>00</td><td>00</td></tr>
<tr><td>Number of new low cost ECD centres constructed</td><td>01</td><td>00</td></tr>
<tr><th colspan="3">Subsidy component</th></tr>
<tr><td>Outputs</td><td>Target</td><td>Achievement</td></tr>
<tr><td>Number of eligible children subsidised, as agreed in the service level agreement (SLA)</td><td>61 004</td><td>107 969</td></tr>
<tr><td>Number of all children attending ECD programmes in fully registered ECD centres</td><td>4 848</td><td>33 589</td></tr>
<tr><td>Number of all children attending ECD programmes in conditionally registered ECD centres</td><td>58 502</td><td>84 124</td></tr>
<tr><td>Number of children subsidised from the conditional grant in fully registered ECD centres</td><td>4 848</td><td>33 589</td></tr>
<tr><td>Number of children subsidised from the conditional grant in conditionally registered ECD centres</td><td>56 156</td><td>74 380</td></tr>
<tr><td>Number of days subsidised for centre-based programmes</td><td>264</td><td>264</td></tr>
<tr><td>Number of children subsidised from the conditional grant in conditionally registered non-centre- based programmes</td><td>0</td><td>0</td></tr>
<tr><td>Number of ECD practitioners and other staff employed in fully and conditionally registered ECD programmes benefiting from the conditional grant</td><td>7 819</td><td>12 582</td></tr>
</table>
</td></tr>
<tr><td>Amount per amended DORA</td><td>R655 813 000</td></tr>
<tr><td>Amount received (R'000)</td><td>R655 813 000</td></tr>
<tr><td>Reasons if amount as per DORA was not received</td><td>R0,00</td></tr>
<tr><td>Amount spent by the department (R'000)</td><td>R535 857 000</td></tr>
<tr><td>Reasons for the funds unspent by the entity</td><td>The payment of the full subsidies was delayed due to the late release of the letter approving additional budget to Provincial Treasury.</td></tr>
<tr><td>Reasons for deviations on performance</td><td>N/A</td></tr>
<tr><td>Measures taken to improve performance</td><td>N/A</td></tr>
<tr><td>Monitoring mechanism by the receiving department</td><td>• Expenditure monitored on a monthly basis and reports submitted to DBE</td></tr>
</table>

Conditional Grant 8: 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 2 513 414 accounting for 99,9% of the approved learners of 2 515 644 in 2025/26 financial year, were provided with nutritious meals in 5 391 schools from quintile 1to 5 including participating identified special schools as at the end of the 4th quarter in 2025/26.
Amount per amended DORA	R 2 310 903 185,15
Amount received (R'000)	R 2 310 903 185,15
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R 2 310 903 185,15 (Actual spent: R 2 385 890 180,42)
Reasons for the funds unspent by the entity	N/A
Reasons for deviations on performance	The programme achieved 99.9% of the approved learner target during the reporting period, falling marginally short of full attainment by 0.1%. This slight variance arose primarily as a result of the temporary default by certain service providers operating within the King Cetshwayo and Umzinyathi Districts, which adversely affected the quarterly average number of learners fed. The interruptions were isolated and operational in nature and did not reflect systemic programme failure, but rather challenges associated with contractual non-performance by specific service providers.
Measures taken to improve performance	Upon receipt of reports relating to non-delivery and default, the Department, through the affected district offices, acted with urgency and in accordance with the applicable legislative and policy framework. The districts immediately invoked the relevant breach, suspension and remedial provisions contained in the Service Level Agreements, read together with the National School Nutrition Programme (NSNP) Policy and applicable Supply Chain Management prescripts. This intervention process included the issuance of notices of breach, implementation of temporary suspension measures, and the immediate replacement of the affected service providers with interim service providers in order to prevent prolonged disruption to feeding operations. The Department's response was guided by its constitutional and statutory obligations, particularly section 28(1)(c) of the Constitution of the Republic of South Africa, 1996, which guarantees every child the right to basic nutrition, as well as section 29(1)(a), which entrenches the right to basic education. The Department recognises that the effective implementation of the NSNP is intrinsically linked to learner attendance, learner retention, educational outcomes and the broader constitutional imperative of protecting the dignity and welfare of vulnerable learners. Consequently, any interruption in food delivery necessitates immediate lawful intervention to prevent non-feeding and safeguard learner welfare. In furtherance of these obligations, the NSNP Policy, as approved by the Head of Department, expressly provides for responsive continuity mechanisms in circumstances where contracted service providers fail to perform, abandon services, withdraw voluntarily, become incapacitated, or are suspended due to contractual non-compliance. In such instances, the Department is authorised to implement interim service delivery arrangements through the appointment of interim service providers drawn from existing contracted suppliers operating within close proximity to the affected schools or clusters. These interim arrangements constitute lawful and temporary stop-gap measures aimed at ensuring uninterrupted feeding while permanent procurement or placement processes are being finalised. The interim intervention mechanism is further aligned with the constitutional procurement principles contemplated in section 217(1) of the Constitution, which require public procurement systems to be fair, equitable, transparent, competitive and cost-effective. The Department accordingly ensures that such interim appointments are rational, operationally justifiable, geographically feasible and implemented strictly for the limited purpose of mitigating immediate risks of non-feeding. This approach also accords with the principles established in procurement jurisprudence, including the obligation of organs of state to act lawfully, reasonably and in a manner that protects substantive constitutional rights. Despite the temporary operational challenges experienced in the identified districts, the Department successfully ensured that the overwhelming majority of approved learners continued to receive nutritious meals throughout the reporting period. The rapid intervention measures implemented by the districts significantly mitigated the impact of the defaults and reinforced the resilience, responsiveness and constitutional orientation of the programme. The Department therefore remains committed to achieving full compliance with approved feeding targets while

Monitoring mechanism by the receiving department	The receiving department utilises the Monitoring, Reporting and Responding (MRR) methodology as an integrated governance, oversight and performance enhancement mechanism to monitor the implementation of the National School Nutrition Programme (NSNP) across all participating schools. The MRR methodology serves as a structured accountability framework designed to assess programme functionality, strengthen operational compliance, identify implementation gaps, and enhance the quality and effectiveness of service delivery within schools participating in the programme. The MRR methodology enables officials at school, circuit, district and provincial levels to systematically assess the extent to which schools comply with the NSNP Policy, the NSNP Conditional Grant Framework and other applicable implementation prescripts. Through this methodology, officials are able to monitor key performance areas including learner feeding compliance, food quality and quantity, adherence to approved menus, food storage standards, health and hygiene practices, volunteer food handler management, availability of cooking facilities, functionality of School Nutrition Committees, and the timeliness of food deliveries by service providers. Importantly, the MRR methodology is not limited to passive monitoring, but incorporates a responsive intervention component aimed at improving programme performance and ensuring corrective action where deficiencies are identified. The "Responding" component of the methodology enables officials to immediately intervene where risks or non-compliance are detected, including cases involving non-delivery of food items, poor food quality, inadequate food preparation practices, infrastructure deficiencies, non-compliance with feeding times, or learner exclusion. This ensures that monitoring outcomes directly inform operational support, remedial action plans, and continuous programme improvement within schools and districts. The MRR monitoring tools and reporting templates are nationally aligned across all nine provincial education departments under the guidance and coordination of the Department of Basic Education (DBE), with ongoing technical support provided through the Fuel Partner initiative. While the national framework provides standardised indicators and reporting requirements to ensure uniformity and comparability across provinces, provincial departments are permitted to develop province-specific monitoring instruments within the approved national framework and in alignment with the NSNP Conditional Grant Framework. This flexibility allows provinces to incorporate contextual and operational indicators relevant to their unique implementation models, geographical realities and service delivery environments, while remaining focused on the achievement of the approved grant outputs and performance indicators. Prior to the commencement of each financial year, the receiving department develops comprehensive annual provincial monitoring plans as part of the NSNP Business Planning process. These monitoring plans are incorporated into the final approved NSNP Business Plan and are aligned to the approved quarterly and annual performance targets contained in the Conditional Grant Framework and Annual Performance Plan. The approved monitoring plans guide the frequency, scope and focus areas of monitoring activities conducted throughout the financial year and serve as the basis upon which district performance is assessed and measured on a quarterly basis. At district level, quarterly reporting processes are implemented to ensure continuous performance monitoring and accountability. Districts submit various reports to the provincial office, including the Feeding Tracker, which consolidates school-level statistics on the number of learners benefiting from the programme; the Performance Indicator Report, which measures progress against approved targets and indicators; and the MRR District Summary Report, which includes detailed narrative analyses highlighting achievements, challenges, risks, interventions and corrective measures implemented during the reporting period. Upon receipt and collation of district submissions, the receiving department consolidates the information into provincial reports for submission to the Department of Basic Education on a quarterly basis. These reports include the Provincial Narrative Report, Performance Indicator Report, Expenditure Report, and the MRR Provincial Summary Report, which collectively provide a comprehensive overview of programme implementation, financial performance, learner reach, monitoring outcomes, compliance levels, intervention measures, and the extent of school monitoring conducted throughout the province. This integrated reporting and monitoring system enhances transparency, accountability and evidence-based decision-making within the programme. It further enables the Department to proactively identify operational risks, strengthen oversight over service providers and schools, ensure compliance with constitutional and grant obligations, and ultimately improve the quality, efficiency and sustainability of the National School Nutrition Programme in safeguarding the rights of learners to basic nutrition and basic education as envisaged in sections 28(1)(c) and 29(1)(a) of the Constitution of the Republic of South Africa, 1996.

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			2025/2026		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
New and replacement assets	370 921	306 997	63 924	353 422	353 422	-
Existing infrastructure assets						
- Upgrades and additions	1 026 219	1 079 946	(53 727)	1 008 681	1 008 681	-
- Rehabilitation, renovations and refurbishments	596 695	666 256	(69 561)	1 199 004	714 949	484 055
- Maintenance and repairs	656 653	638 169	18 484	468 225	460 180	8 045
Infrastructure transfer						
Infrastructure: Leases	-	67 505	(67 505)	139 574	139 574	-
Non infrastructure	175 094	65 128	109 966	134 538	171 501	(36 963)
Current	831 747	770 802	60 945	607 799	599 754	8 045
Capital	1 993 835	2 053 199	(59 364)	2 561 107	2 077 052	484 055
Total	**2 825 582**	**2 824 001**	**1 581**	**3 303 444**	**2 848 307**	**455 137**

PART C: GOVERNANCE

1. INTRODUCTION

The KwaZulu-Natal Department of Education remains committed to maintaining the highest standards of governance, accountability, and ethical stewardship in the management of public funds and resources. This commitment is central to ensuring that public resources, funded by taxpayers, are utilised effectively, efficiently, and economically in support of the Department's mandate of delivering quality education.
Risk management and internal control processes form an integral part of the Department's governance framework. These systems are designed to identify, assess, and mitigate risks that may affect the achievement of departmental objectives, while also strengthening accountability and improving service delivery outcomes. Through structured risk assessment processes, the Department continuously monitors both strategic and operational risks, ensuring that appropriate mitigation strategies are implemented and regularly reviewed.
Internal control mechanisms are embedded within departmental processes to safeguard assets, ensure compliance with applicable legislation and policies, and promote reliable financial and performance reporting. These controls support decision-making and help to prevent and detect irregularities, fraud, and inefficiencies within the organisation.
The Department continues to strengthen its risk management and internal control environment through ongoing monitoring, capacity building, and the integration of risk considerations into planning and operational processes. This ensures alignment with good governance principles and supports the achievement of departmental objectives in a transparent and accountable manner

2. RISK MANAGEMENT

The department continues to experience challenges in establishing a proactive and accountable risk management culture across all levels of the organisation. Risk management is not yet fully embedded as a shared responsibility, and there is limited appreciation among officials of the importance of risk management in supporting effective governance, service delivery, and decision-making processes. Although the department has developed key risk management documents, including the Risk Management Framework, Policy, Strategy, and Implementation Plan, some of these documents are currently outdated and require review and updating to remain aligned with current operational and legislative requirements. Despite this, the documents were previously communicated and circulated within the department.

The Risk Management Section continues to perform its oversight and monitoring responsibilities through the facilitation of quarterly risk management meetings and the updating of branch risk registers. The section further assists risk owners on a quarterly basis with the review of risk ratings, identification of emerging risks, and assessment of the effectiveness of agreed mitigation measures. Guidance and support are also provided regarding the implementation or non-implementation of action plans aimed at reducing identified risks.

Capacity constraints within the Risk Management Section remain a significant challenge. The department is currently not adequately capacitated to effectively manage risks at both Head Office and district levels due to several critical vacancies within the section. These include the posts of Director, Deputy Director, Assistant Director, and two State Accountant positions. At present, the section is operating with only one State Accountant, which limits its ability to effectively coordinate and strengthen risk management processes across the department.Notwithstanding these challenges, the Risk Management Committee continues to function effectively and provides management with advice on the overall system of risk management, particularly in relation to the mitigation of significant and unacceptable risks. In addition, the Audit Committee, through Provincial Internal Audit Services (PIAS) from Treasury, continues to provide independent advisory support and oversight on the effectiveness of the department's risk management processes.

While gradual progress has been noted in the implementation of risk mitigation measures, the overall level of improvement has not yet met expectations, and some risks remain insufficiently mitigated. Effective risk mitigation requires stronger accountability and commitment from both risk owners and action owners to ensure that agreed corrective measures are implemented timeously. The role of the Risk Management Section remains focused on monitoring, coordination, guidance, and support, while the responsibility for implementing corrective actions rests with management and the relevant responsible officials.

3. FRAUD AND CORRUPTION

The department has made significant progress in implementing governance, prevention, detection, and response measures on its fraud risk management practices. The KZN PIAS, Risk Advisory Services, and Fraud Prevention Plan review report on the fraud prevention strategy implementation plan recommendations were noted by the Department. The Department and PIAS, Risk Advisory Services, will engage in the Fraud Prevention improvement plan. The Department has established detection mechanisms, including reporting channels, communications, work-in emails, and more. The Department does not have a whistle-blowing line. The Department receives complaints from the National Anti-Corruption Hotline, administered by the Public Service Commission.

The Department's response plan provides a robust framework for addressing fraud allegations, including investigations, disciplinary actions, criminal proceedings, and recovery measures. Sensitive or complex investigations are escalated to the OTP Forensic Unit. The investigation where elements of crime are established is reported to SAPS. The OTP Forensic unit is supported by Internal Investigators on investigations of cases escalated by the Department. The Department reports quarterly to the oversight committee. There are quarterly meetings also held with PIAS and RAS, to monitor the implementation plan. During the review process, the engagement and consultation with KZN PIAS, Risk Advisory Services, assisted the Department in enhancing control measures in the fraud prevention plan.

The Department's fraud prevention plan comprises four components: prevention, detection, response, and resolution. The fraud and risk strategic implementation plan was adopted by the Department. The Risk Management and Ethics Committee was established to manage and monitor ethical and risk-related matters in the department. Every quarter, cases under investigation are updated and monitored. The reports are submitted to the Accounting Officer to report to oversight committees.

4. MINIMISING CONFLICT OF INTEREST

The Human Resource manages and updates Senior Management, Supply Chain Management, and Deputy Directors' disclosure

Status update on disclosure

No	Designation	Number
1	Senior Management (SMS)	52, 100 percent disclosure
2	Deputy Director (DD)	Not yet due for this financial year
3	Supply Chain Management (SCM)	Not yet due for this financial year

Gift and hospitality management

The Department developed a gifts and hospitality register, administered by Human Resources Services. Gifts are entered into the register, including a description of the donation and details of the official and the donor. Approved by the Accounting Officer.

Remuneration Work Outside Public Services (RWOPS)

The Department received an application and approved Remuneration for work outside the Public Service. The Office of the Head of Department received applications and processed them to the Office of the MEC for approval.

Number of applications received	Number of applications approved	Number of applications declines	Number of Applications waiting for approval
41	39	0	2

5. CODE OF CONDUCT

During the 2025/26 financial year, the KwaZulu-Natal Department of Education continued to uphold and implement the Public Service Code of Conduct as prescribed within the broader public service regulatory framework. The Code of Conduct provides clear standards of ethical behaviour expected of all employees, including integrity, impartiality, accountability, professionalism, and respect in the execution of official duties. It serves as a guiding instrument to promote ethical decision-making, prevent misconduct, and strengthen public confidence in the Department.
The implementation of the Code of Conduct has had a positive effect on the Department by reinforcing ethical behaviour, improving accountability in decision-making processes, and supporting a values-driven organisational culture. Employees are expected to comply with the Code at all times, and adherence forms part of the Department's broader governance and compliance environment.
The Code of Conduct is accessible to all employees through internal communication platforms and official departmental policy repositories. In addition, the Department conducted awareness and ethics promotion sessions during the reporting period to reinforce understanding of ethical obligations and to embed a culture of integrity across all levels of the organisation.
Where breaches of the Code of Conduct are identified or alleged, the Department follows established disciplinary processes in line with applicable labour relations and public service prescripts. Allegations of misconduct are formally recorded, assessed, and, where warranted, referred for investigation. Depending on the outcome of the investigation, disciplinary action may be instituted, which can include corrective counselling, written warnings, suspension, or further sanctions in accordance with the seriousness of the breach and applicable regulations. The Department also ensures that corrective measures are implemented to prevent recurrence and to strengthen internal control systems.

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: • 125 SHE representation • 220 Fire Marshals • 83 First Aiders • 25 Safety Officers
	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 e.g. adequate ventilation, physical and chemical risk
	Fumigation of the buildings
3. Risk and Quality Management	Disaster Management
	Emergency Preparedness Plan e.g. emergency evacuation plan and conducting drills
	Audit of Compliance
	SHERQ Management Plan
	Good hygiene service Housekeeping Procedures pertaining to water supply, soap and paper towels in all ablution facilities Number of Offices and workspaces kept clean No. of offices for Head Office buildings: 1036 No. of Ablution facility: 289 No. of verandas, kitchen & passages: 233 Cleaning services is rendered by outsourced services Water supply- provided by Municipality and a provision for back up water tanks as and when required Monitoring is done on sites
	Information, Awareness and Training Awareness and training session Training provided by webinars and online platforms

7. PORTFOLIO COMMITTEES

<table>
<tr><th>DATE OF MEETING</th><th>RESOLUTIONS</th><th>DEPARTMENT'S RESPONSE/PROGRESS</th></tr>
<tr><td>01 August 2025</td><td>Noting the Aldinville Senior Primary School report, the Committee resolved that:

Resolution DoE 01/08/2025 The Department should provide a comprehensive audit report on all the work done by this contractor in all the districts, and give a progress report of the school, at the next meeting.</td><td>The department tabled a report with projects implemented by the contractor which included the supply and installation of Wash Hand Basins in 10 schools at iLembe District in July 2020, supply of new mobile classrooms in 10 schools in July 2016 and Installation of Perimeter Fencing in 1 school in March 2016.

It was further reported that the school hall had been demolished, and that plans were in place to undertake the renovations to the 8 classrooms that were attached to the hall. Upgrades & Additions which are currently on Stage 2: Concept & Viability Stage were provisionally planned to go on tender in February 2026 for completion in 2028 – depending on availability of funds.</td></tr>
<tr><td></td><td>Resolution DoE 04/08/2025 The Portfolio Committee to support the Department on ensuring that teaching and learning resumes without any hindrances at Aldinville Senior Primary School.</td><td>The meeting confirmed that teaching and learning continuing. (resolved)</td></tr>
<tr><td>12 August 2025</td><td>Noting the infrastructure projects, the Committee resolved:

Resolution DoE 02/08/2025 The Department should provide comprehensive business and expenditure plans for all infrastructure projects of the implementing agents by Coega Development Corporation, Independence Development Trust (IDT) and Department of Public Works.</td><td>The department presented the business plans and expenditure of all implementing agents:

Budget and Expenditure per Source of Funding
<table>
<tr><th>Source of Funding</th><th>Original Budget</th><th>Adjusted Budget</th><th>Expenditure to Date</th><th>% Expenditure</th></tr>
<tr><td>Education Infrastructure Grant (EIG)</td><td>R2.49 billion</td><td>R2.49 billion</td><td>R1.14 billion</td><td>46%</td></tr>
<tr><td>Early Childhood Development Grant (ECDCG)</td><td>R28.8 million</td><td>R28.8 million</td><td>R2.6 million</td><td>9%</td></tr>
<tr><td>Expanded Public Works Programme (EPWP)</td><td>R2.5 million</td><td>R2.5 million</td><td>R1.0 million</td><td>42%</td></tr>
<tr><td>Equitable Share</td><td>R333.2 million</td><td>R333.2 million</td><td>R51.7 million</td><td>16%</td></tr>
<tr><td>Total</td><td>R2.85 billion</td><td>R2.85 billion</td><td>R1.19 billion</td><td>42%</td></tr>
</table>
Budget and Expenditure per Implementing Agent
<table>
<tr><th>Implementing Agent</th><th>Budget Allocation</th><th>Expenditure to Date</th><th>% Expenditure</th></tr>
<tr><td>IDT</td><td>R991.4 million</td><td>R449.2 million</td><td>45%</td></tr>
<tr><td>DPWI</td><td>R494.8 million</td><td>R250.1 million</td><td>51%</td></tr>
<tr><td>DBSA</td><td>R568.4 million</td><td>R145.3 million</td><td>26%</td></tr>
<tr><td>Coega</td><td>R342.5 million</td><td>R213.2 million</td><td>62%</td></tr>
<tr><td>eThekwini Municipality</td><td>R96.9 million</td><td>R71.0 million</td><td>73%</td></tr>
<tr><td>Internal Projects</td><td>R360.1 million</td><td>R69.0 million</td><td>19%</td></tr>
</table>
(resolved)</td></tr>
<tr><td></td><td>Noting the issues in respect of NSNP and the payment of Norms and Standards to schools, the Committee resolved:

Resolution DoE 03/08/2025 The NSNP and the payment of Norms and Standards be standing items in the Committee meetings until the issues are resolved.</td><td>The department presented regular updates on the payment of Norms and Standards and NSNP to the Committee as part of standing agenda items. (resolved)</td></tr>
<tr><td></td><td></td><td></td></tr>
</table>

DATE OF MEETING	RESOLUTIONS	DEPARTMENT'S RESPONSE/PROGRESS
23 September 2025	Noting the work done by implementing agents, **Resolution DoE 02/09/2025** The Department should provide the Committee with a list of all implementing agents together with the project costs, in the next meeting	The Department presented the entire report in the meeting of the 12th of August 2025, after which it was requested to indicate the implementing agents for each project as well as the contractors that are implementing it. The detailed report was tabled to the Committee. *(resolved)*
	Noting the work done by in Aldinville Senior Primary School, the Committee resolved: **Resolution DoE 03/09/2025** The Department should provide the Committee with the following: i) The person who was responsible for signing the invoice ii) The reasons why the payment was not made, and iii) The consequence management thereof, in the next meeting.	It was also reported that the District Office was still investigating the matter. It was further reported that at the time of termination of contract, no payments of service had been processed to the Implementing Agent and the Contractor. The employee that had signed the invoice had since taken a transfer to another District and is now working under a different section. It was indicated that the matter was referred to Employee Relations Directorate to proceed with necessary procedures.
	Noting that the Department had procured equipment for coding and robotics, the Committee resolved: **Resolution DoE 04/09/2025** The Department should provide the Committee with the list of the 54 schools for which equipment had been bought, in the next meeting	The Department tabled the list of schools to be noted by the Portfolio Committee. The Department further made a note that the schools on the list were 60, because as a province they were using the MST conditional grant, continuing with the rollout of the programme, and they would be adding to the number in the next financial year. *(resolved)*
	Noting the misleading statement made that the Department baseline had been injected with R 900m as a bail out, the Committee resolved: **Resolution DoE 05/09/2025** The Department should issue a statement clarifying the misconception.	The department confirmed that the requested statement was indeed issued by the MEC on the 23rd of September 2025. *(resolved)*
11 November 2025	**Resolution DOE 01/11/25** – Progress Report on the NSC 2024 irregularities.	The department reported that the district has been advised to suspend the Chief Invigilator from duties this year, pending the disciplinary hearing that has been slowed down because of examinations. The Department stated that by the end of November they will finalize all the disciplinary hearings, then come up with the verdict. *(resolved)*
17 February 2026	Noting the Fraud and Risk plan presented by the Department, the Committee resolved: **Resolution 02/02/2026** The Department should submit a written report indicating the number of fraud incidents currently being handled by the Department and how many are before the Ethics Committee	The Provincial Forensic Investigation Services (FIS) Directorate, at the Office of the Premier, is currently investigating six (6) fraud cases, 76 cases were referred to Internal Control & Risk Management under forensic investigation for internal investigation. The Risk Management and Ethics Committee was established to manage and monitor progress on investigations, disciplinary hearings, appeals or arbitrations, recovery, and the status of the reported criminal cases. *(resolved)*
	Noting the electricity and water & sanitation in schools, the Committee resolved that: **Resolution 03/02/2026,** The Department to provide a written report specifying the names and districts of schools that receive water, electricity and sanitation, and include the number of schools still lack these facilities, with a breakdown by district and urban/ rural status. The report should also include the mitigation plan by the Department.	The Department presented that all public schools are provisioned with water supply, electricity and sanitation – all in one form or another. Some schools however have dilapidated infrastructure. Various programmes are underway to improve the said provision in some schools e.g. borehole, eradication of pit latrine and solar system. Schools are expected to use the allocated norms and standards budget to pay for and or procure services. The Department continues to undertake regular conditional assessments to determine schools with dilapidated water, electricity, and sanitation infrastructure for repair or replacement. *(resolved)*
	Noting the report tabled by the Department on the merger of Pinetown Schools the Committee resolved:	The department reported that learners from Mandosi Combined School who are in Grades R–7 will be accommodated at Mandosi Primary School whilst those in Grades 8–12 will continue their education at New River Combined School and other secondary schools in the area.

DATE OF MEETING	RESOLUTIONS	DEPARTMENT'S RESPONSE/PROGRESS
	Resolution 04/02/2026, The Department to submit a report on the alignment of Mandosi and New River schools.	It was determined that Grade 8-12 learners from Mandosi Combined School are capable of walking between schools without any need for learner transport. The financial limitations with regards to Learner Transport, have affected the feasibility of transporting learners between schools. The restructuring supports more efficient resource allocation and reduces logistical challenges related to learner transport. *(resolved)*
	Noting Section 18 of the Public Finance Management Act (PFMA) No 1 of 1999 and Learner Transport issues, the Committee resolved: **Resolution 05/02/2026** The Committee to engage KZN Treasury and the Department of Transport for improved funding and oversight.	The resolution is still to be actioned by the Education Portfolio Committee.
	Noting the misalignment of the budget for the Department, the Committee resolved: **Resolution 06/02/2026** The Department to prepare and provide a report detailing learner numbers in KZN for the past 3 years, including a breakdown to support advocacy for budget allocation based on the actual learner population.	The department reported that the enrolment of learners in KwaZulu-Natal increased from 2,894,543 in 2023 to 2,929,016 in 2026, reflecting a net gain of 34,473 learners (1.19%). Public schools remained the predominant provider, accommodating 2,859,363 learners in 2026, which constitutes approximately 97.6% of the total enrolment, whereas the independent schools exhibited a higher proportional growth, increasing from 59,546 to 69,653 over the period. Growth patterns varied across districts. In 2026, the largest learner populations were observed in Pinetown (384,165), Umlazi (377,174), and King Cetshwayo (293,733), rendering these areas primary pressure points for infrastructure, staffing, and educational support resources. Conversely, districts such as Harry Gwala, Amajuba, uThukela, and uGu demonstrated overall declines between 2023 and 2026. The report concluded that budget increase and cash injection vs reduction and budget cuts are required to keep the department afloat. *(resolved)*
20 March 2026	Noting the accruals for the 2026/27 Medium Term Expenditure Framework (MTEF), the Committee resolved: **Resolution 01/03/2026** The Department should submit a comprehensive financial turnaround strategy. This should outline the Department's current financial position, specifically accounting for the impact of the identified accruals	The department presented the current financial position, the impact of the identified accruals and the turnaround strategy. The presentation concluded that in the main the department requires a cash injection as equitable share funds allocated to the budget are allocated towards compensation of employees, whilst the department is in dire need of the operational budget. This essentially means that the department is forced to continue to accrue operational costs to avoid further unauthorised expenditure and at the same time continuing to incur accruals and payables.
	Noting the irregularities during the 2025 National Senior Certificate (NSC) examinations, the Committee resolved: **Resolution 02/03/2026** The Department should provide a comprehensive report detailing all the irregularities in the 2025 examination results. This report should outline the findings of investigations that were conducted and specified the remedial actions against the individuals involved.	The following irregularities were discovered during the 2025 October/November NSC: Group copying cases were discovered during the marking session in December 2025 in Zululand, uMzinyathi and uThukela Districts. Hearing for candidates were held between 27 – 29 January 2026. Candidates denied any wrongdoing; however, the evidence was compelling and therefore candidates were found guilty of group copying and sanctioned as per the guiding policy. Sanction letters were released after the seating of National Examination Irregularities Committee (NEIC) meeting.

DATE OF MEETING	RESOLUTIONS	DEPARTMENT'S RESPONSE/PROGRESS
		The group copying involves 3 chief invigilators and 24 invigilators. The schedule of hearings dates for all implicated educators is still to be confirmed. Nine Administrative Errors/Omissions (AEOS) involving 13 candidates Thirty Behavioral Offences and Acts of Dishonesty (BOADS) involving 430 candidates.
	Noting the status of schools affected by natural disasters, it was resolved that: **Resolution 03/03/2026** The Department should submit a report on all schools affected during the 2025/26 financial year, explicitly including Edendale Technical High School. The report should provide an assessment of the current condition of these schools.	The department reported a total of 307 schools damaged by storm in 2024 and 2025. Update on renovations were as follows: 20 have been completed, 8 under construction, 44 awarded, 2 on tender, 1 on design and 231 at planning stage. Edendale Technical High School is one of the projects under refurbishment and renovation programme. The refurbishment will address critical infrastructure needs to ensure a safe, functional, and modern learning environment. The project is envisaged to commence in September 2026.
	Noting HRM Circular 3 of 2026 on early retirement, the Committee resolved: **Resolution 04/03/2026** The Department should provide a comprehensive status update. The report should detail the current situation and outline the Department's strategy for resolving the matter	The department reported that all applications for ERP and VEP in Phase 1 of the Programme were declined due to the dire financial circumstances of the department. This therefore meant that Phase 2 of the programme would also be affected. The department sought guidance from the DPSA and DBE on the matter. The advice provided by DBE was discussed with the labour unions and a decision was made that the labour unions would consult their members. This matter is therefore still pending.

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
Resolution 10/2025	Department of Education: Financial Statement - Material uncertainty relating to going concern (relating to resolution 161/2024 and 164/2024)	Noting that: (a) The financial status of the department is worsening and no adequate financial injection from National Treasury is received to offset the current imbalance which is a concern. (b) The department had written a letter requesting additional budget for operations and wages. (c)The department has implemented various strategies to sustain its operations and yet not winning. (d) The department has implemented cost-cutting against the operational budget with a realisation of R 150 million savings especially on Subsistence and Travel Allowances (S & T). (e) 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. The committee resolves: - That the accounting officer report to the committee by 30 June 2025 on the outcome of counter strategies implemented to address the finding and outcome of requests for additional funding.	Department Response: The department had written to Treasury as follows on the sustainability of the Department as a going concern. • In terms of section 18(a)(1) of the PFMA, the Provincial Treasury has a responsibility to prepare a provincial budget. • The role of the budget is to ensure that departments are adequately resourced to carry out their mandate, perform a balancing act as to align to the national priorities and provide assistance where shortages of funds exist. • Treasury has left this role to departments by requiring departments to produce a balanced budget even where there are clear indications of insufficient funding. (Annexure A and B) • The response by treasury was attached.	
Resolution 11/2025	Department of Education: Expenditure Management - Irregular Expenditure in 2023/24: R6.3 billion (relating to resolution 162/2024 and 169/2024)	Noting that: (a) The department has engaged the Provincial treasury (PT) to assist in the appointment of service providers for the investigation of the irregular expenditure. (b) Furthermore, a letter was submitted to PT requesting secondment of resources to assist the department in dealing with audit matters which include irregular expenditure. (c) The department has appointed and trained 20 interns to deal only with irregular expenditure. (d) They are currently doing a determination test for 40 000 payment vouchers for the 2022/2023, 2023/2024 and 2024/2025 financial years. (e) The procurement of electronic voucher system is in the process. This system will assist to verify irregular transactions early and help maintain an accurate irregular expenditure register. (f) The Department has submitted a request for 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.	Department Response: The provincial Treasury condoned an amount of R 1,296,566,000 in the 2022/2023 financial year, but this amount was not reflected on the annual report disclosure. This error was corrected in the 2024/2025 financial year. The restated closing balance as at 31 March 2024 is therefore R 5,051, 288,130. The Department does not have the human resources or the financial resources to progress further with the investigations of irregular expenditure. The Department has been in liaison with the Provincial Treasury to provide the additional support required.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		(g) The Department has commenced with the determination test for a further R 100,109,525 worth of irregular expenditure. The committee resolves: - That the accounting officer report to the committee by 30 June 2025 on: - [1] Progress made in the determination testing of the remaining 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. [2] After completion of the determination testing, the outcomes thereof, including: • the root causes of the expenditure. • measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures. • disciplinary action taken against the officials responsible for the irregular expenditure and the sanctions imposed. • steps taken to recover any losses. • the outcome of any criminal investigation and steps taken pursuant thereto; and [3] Progress made in submitting a request for condonation to the relevant authority and the outcome of the condonation request.		
Resolution 12/2025	Department of Education: Expenditure management - Payments not made within 30 days (relating to resolution 163/2024)	Noting that: (a) The department has engaged Provincial Treasury, Office of the Premier and the National Department of Education on matters that contribute to failure to pay suppliers within 30 days, The Committee resolves: - That the accounting officer report to the committee by 30 June 2025 on the outcome of engagements and consultations made with Provincial Treasury, Office of the Premier and the National Department of Education.	The Department had written to Treasury on 28 February 2025. The Response from Treasury was submitted.	
Resolution 13/2025	Department of Education: Fruitless and Wasteful Expenditure - Fruitless and Wasteful Expenditure in 2022/23: R7.4 million (relating to resolution 168/2024)	Noting that: (a)The Department has been liaising with municipalities to avoid incurring 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	Department Response: • The Department will be paying all basic allocations by the 4th of July 2025 due to the intervention by the Premier on the 12 of June 2025 • The Premier had requested Treasury to make R 900	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		The committee resolves: - That the accounting officer report to the committee by 30 June 2025 on the effectiveness of the counter measures and strategies implemented to ensure that accounts are paid on time to avoid incurring further interest.	million available by the 27th of June 2025 to ensure all Public Schools receive their basic allocation for 2025 financial year • This will ensure all schools will be able to meet their domestic obligations	
Resolution 14/2025	Department of Education: Internal Control Investigations - Internal Control Investigations (relating to 172/2024)	Noting that: (a) The department's internal control unit conducted 62 investigations covering the period 1 April 20211 to 31 March 2024. (b) 7 cases are still pending, awaiting disciplinary hearings. (c) 29 criminal cases are opened with DPCI and SAPS and investigations are on-going. (d) 15 cases are under court proceedings, 6 of them are still pending while 9 of them convictions took place. (e) 16 cases are still pending as recoveries. (f) Case number: IR 07(2019/2020) and IR 06(2021/2022) has been submitted for closure as they are finalised. The committee resolves: - That the accounting officer report to the committee by 30 June 2025 on: - [1] Progress made on the remaining investigations. [2] 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.	Reports submitted.	
Resolution 43/2025	Department of Education: Financial Statement: Material uncertainty relating to going concern	Noting that: (a) As stated in note 14 to the financial statements, the department had a bank overdraft of R1,91 billion at year-end. (b) 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.	Department Response: The financial position of the department has been under immense strain over the years. This has been exacerbated due to an increase in the demands from various factors such as the exponential increase in the number of learners (ultimately increasing norms and standards, feeding at schools, learner transport etc.),	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		(c) 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. The committee resolves: - That the accounting officer report to the committee by 31 January 2026 on the effectiveness of the measures implemented to address the finding and prevent future occurrence.	changes and/or additions to the curriculum etc whilst the baseline has been reducing. In the 2025/26 financial year, The Provincial Treasury invoked section 18 of the PFMA, which is intended to reduce expenditure and improve the financial health of the department. All orders before they are issued; must be approved by the Provincial Treasury. The Department has been trying to reduce the accruals and payables from the 2024/25 financial year; of which to date and amount of about R352 033 030 remains from the R3.1 billion that was carried over and most of this balance will still be carried over into the 2026/27 financial year. Further, the Department currently is estimating an amount of R1 543 733 970 as 2025/26accruals and payables that will also be carried forward into the 2026/27 financial year. This automatically implies that the 30-day payment period for the payment of creditors will not be met. The department has been in constant communication with Provincial Treasury on the sustainability of the Department as a going concern. Detailed engagements and presentations on the financial pressures experienced have been put forward as well as requests for approval of a baseline adjustment in the form of cash injection to supplement the current interventions in place. The financial pressures faced by the Department are also discussed at oversight committees and various platforms such as DBE Bilateral Meetings, National Treasury Bilateral meetings etc. An item was also submitted to Cabinet outlining the financial pressures which include unfunded national mandates, shortfalls in the wage agreement, shortfall in the norms and standards coupled with the inevitable accumulated unauthorised expenditure, non-compliance with 30-day payment period	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			and the adverse impact on the operations of the Department. Further, the meeting with the Minister of Basic Education, the Premier, MEC for Finance and MEC for Education held on 29 September 2025 also highlighted four key areas that the Department cannot afford to fail on; i.e. the norms and standards, LTSM, Learner Transport and Year-end examinations. This, coupled with the realization made by the 10x10 meeting held on 05 September 2025 in terms of how the austerity measures have severely affected the Basic Education Sector as can be seen with the financial challenges experienced and unintended consequences on the ground. Provincial Education Departments have been severely affected by these budget cuts and this poses a direct threat to the continuity of teaching and learning, undermines the safety and dignity of our learners, and erode the credibility of our education system. If these identified challenges are not addressed as a matter of urgency, the basic education sector failures will continue unfolding on a day-to-day basis. The department is also implementing its Financial Recovery Plan which includes projects of the employee and learner verification exercise, Persal cleanup, verification of accruals and payables, non-implementation of infrastructure projects on equitable share funding, with the Water and Energy Shared Savings exercise due to start in February 2026. Based on the progress of the projects thus far , it has become evident that the initial estimated savings of R1.4 billion per annum will not be realized. Any savings made will not come close to the budget baseline lost over the years and hence the Department will always advocate for relief in the form of a cash injection/replenishment of the baseline.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			We sincerely appreciate guidance and support received thus far from all the oversight committees, Provincial Treasury, DBE, National Treasury, Premier and all stakeholders at large in all attempts at resolving matters brought forward. The department continues to navigate these difficult circumstances and will try within its available capacity and financial resources to uplift and withhold the requirements of the Constitution of the Republic of South Africa when it comes to the provision of quality of education to our learners.	
Resolution 44/2025	Department of Education: Material misstatements in reported performance information: Programme 2: Public Ordinary Schools, Programme 5 Early Child Development and Programme 6: Infrastructure Development	Noting that: (a) Programme 2: Public ordinary schools 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). Programme 5: Early childhood development (ECD) provides ECD at the Grade R and pre-grade R in accordance with White Paper 5 (e-learning is also included). Programme 6: Infrastructure development provides and maintain school infrastructure facilities through infrastructure programmes in support of teaching and learning at schools. (b) Programme 2 i. 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. ii. 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. (c) Programme 5, i. SOI 501: Number of public schools that offer Grade R An achievement of 4045 was reported against a target of 4 082. I could not determine if the reported achievement were correct, as adequate supporting evidence was not provided for	Department's Response: The Department has reviewed and ensured that all performance indicators are clearly defined to ensure that they are all aligned with set performance targets to enable easy implementation. Part of the revision took into account budget availability informed by budgetary constraints. These have been encapsulated into the Annual Performance Plan 2025/26 which has already been re-tabled with revised performance information such as the approved and re-tabled APP and minutes of the re-tabled APP. The Department has implemented strict validation and verification processes for performance information to ensure that the reported information is reliable and supported by sufficient audit evidence. The Department is keeping the portfolio of evidence (POE) to assist during audit processes, such as the verification and validation tool and reports.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved. ii. SOI 502: Number of children accessing registered ECD programmes. An achievement of 175 001 was reported against a target of 145 200. The Auditor-General I could not determine if the reported achievement were 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. (d) Programme 6, 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. (e) The department provided turnaround strategy to ensure finding is addressed. The committee resolves: - That the accounting officer report to the committee by 31 January 2026 on: - [1] The outcome of measures implemented to review and clearly define all performance indicators and to ensure all performance indicators are complete. [2] The outcome of measures implemented to ensure reported performance information is reliable and verifiable and		

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		supported by sufficient audit evidence.		
Resolution 45/2025	Department of Education: Key performance targets not achieved: Programme 2: Public Ordinary Schools, Programme 5: Early Childhood Development and Programme 6: Infrastructure Development	Noting that: (a) 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. (b) 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 page 53 to 68. (c) Programme 2: 82% of targets were achieved with 2 key service delivery indicators not achieved. Programme 5: 60% of targets were achieved with 2 key service delivery indicators not achieved. Programme 6: 67% of targets were achieved with 3 key service delivery indicators not achieved. (d) The underachievement was due to that the department has been experiencing budget issues over the years due to budget cuts and unfunded wage curve, and this has led to service providers suspending work due to late payment The committee resolves: - That the accounting officer report to the committee by 31 January 2026 on: - [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. [2] Implementation of integrated strategic recovery plan, a 3-year road map with enhanced accountability as recommended by internal audit. [3] Regular monitoring of targets achieved.	Department's Response: 1. The Annual performance Plan 2025/26 has been re-tabled encapsulating revised targets aimed at improving on underperformed key targets. The revision focused mainly on ensuring that the targets are aligned with budget allocation for respective programmes. 2. The Department has developed an audit turnaround strategy for performance information related to programmes 2, 5 and 6 to ensure accountability from programme managers. This is monitored on a quarterly basis. 3. All targets related to performance information for all programmes are monitored quarterly and reported to oversight structures including the Office of the Premier, Department of Planning, Monitoring and Evaluation, Department of Basic Education, Education Portfolio Committee, Cluster Audit and Risk Committee and SCOPA.	
Resolution 46/2025	Department of Education: Consequence Management	Noting that: - (a) The Auditor-General was unable to obtain sufficient and 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	Department's Response: (a) As far as consequence management for unauthorized, fruitless and wasteful expenditure is concerned -The authorized expenditure was mainly because of inadequate or in insufficient budget allocation	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		38(1)(h)(iii) of the PFMA. This was because investigations were not performed. (b) The NSNP MI investigation is stalled. (c) Internal Audit findings are ignored by management. (d)Risk mitigation plans are not implemented, with no apparent accountability for the officials responsible. (e) AGSA findings from previous years remain unresolved for over 180 days. The committee resolves: - That the accounting officer report to the committee by 31 January 2026 on progress made on the effectiveness of the measures and strategies implemented to address the finding to ensure that this finding does not reoccur, and that accountability chain is adhered to.	to the Department, particularly for CoE and unfunded wage-bill for cost-of-living adjustment. Hence no official or employee could be blamed or disciplined for this. The same applies in respect of fruitless and wasteful expenditure due to interest which have also been caused by the Department's inability to pay service providers on time, owing to unavailability of cash to pay invoices on time resulting in interest being levied against the Department. Again, here no employee could be blamed or disciplined for this. (b) As far as the Material Irregularly (MI) related to NSNP procurement is concerned, it should be noted that this MI was mainly because of the failure of the appointed service provider to deliver perishables to suppliers in line with the contract resulting in leaners not being fed for a week or so. Upon this occurring the Department immediately terminated the contract of that service provider. On the issue of the appointment of the service provider in question the Department had previously reported that the matter had since been referred to State Attorney for a review of the actual processing of the bid for a determination whether there was any wrongdoing on the part of the Bid Committees. State Attorney had since engaged the services of a Senior Council for such a determination and advise. This process is still a work in progress and all the documentation required in this regard has been furnished to the Senior Counsel for review. Upon completion of this process a report will be provided. (c) As far as the issue of management ignoring Internal Audit Findings, although no specifics were provided in this regard, it has been communicated during the meetings of Senior Management that all managers have an obligation to implement all audit findings,	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			including those of the Internal Audit Unit, without fail and that failure to do so will attract consequence management. (d) Notwithstanding capacity constraints and depletion of personnel as far as the Risk Management Directorate is concerned since the resignation of the Internal Control and Risk Management Director in July 2025 and the Deputy Director who also resigned at the beginning of 2025 to take posts in other entities. it has been made mandatory for all mangers to implement risk mitigation strategies relevant to their directorates. The above officials, together with other attrition vacancies could not be replaced owing to financial constraints. The issue of the unavailable of critical personnel in various units negatively impacts the Departments endeavours to mitigate many of its risks. (e) As far as AG findings remaining unresolved for more than 180 days, the department wishes to Report that the issue of finding for major contracts like Printing and Exams has been resolved between the Department and AG. Some of the findings are impacted by budget unavailability. This includes the implementation of Audit Turn Around plans, particularly those requiring the procurement of IT based systems.	
Resolution 47/2025	Department of Education: Compliance with legislation: Procurement and contract management (repeat finding)	Noting that: (a) 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. (b) Uncompetitive and unfair procurement processes amounting to R121 816 755 (46 instances). (c) Limitations on audit of awards selected for testing amounting to R2 814 647 (5 instances).	Department's Response: The SCM Policy (last date of review 31 March 2025) is currently under review to strengthen compliance in all SCM Processes and to address the areas of improvement as identified by the audit. The review process will be finalised by 31 March 2026. In the meantime, the SCM unit has implemented the following: Preventative measures:	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		(d) Irregular expenditure related to SCM amounting to R275 815 000 The committee resolves: - That the accounting officer report to the committee by 31 January 2026 on progress made in reviewing and enforcing 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.	• The SCM Compliance checklist has been enhanced/updated to address internal control weaknesses identified during the audit and for operational efficiency and enhancement of the control environment. The checklist covers all the processes within the value chain of procurement and provides checks for all stages of the process as detailed below: o Receipt of requisitions; o Quotations Specifications and Nominations Committee; o Quote Invitation; o Closing of quotation; o Quotations Evaluation Committee; o Screening of Quotations; o Quotations Award Committee; o Issuing of the order; o Delivery and Payment; and o Capturing of the payment. • The checklist requires each official to confirm at every stage of the SCM process that all SCM Procedures have been followed and are required to sign-off before the process proceeds to the next stage. This assists with enhancement of the control environment, isolation of responsibility and accountability throughout the process. • A Provincial SCM Training Workshop was conducted for all SCM Officials in September 2025, this was a refresher training on SCM procedures and compliance requirements. This also covered the review of the audit report and the types of audit findings as well as the application of the SCM compliance checklist. • Subsequent to the training workshop and in preparation for the districts' visits by Head Office, templates were sent to the districts which allows for the standardization of processes and provides detailed guidance in carrying out the work during the SCM process. These templates included: oQuotations Register;	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			o Quotations Nomination Allocations List; o Quotation Invitation; o Closing Register; o Awards Register; o Comparative Schedule with specific goals (covering formulas used in the calculation as a lot of errors were made in this area and from now the numbers will just have to be inputted to limit errors); o Quotation Specification and Nomination Committee Checklist; o Orders Issued Register; o EF72 (Requisitions Form); o EF73 (Confirmation of goods received); and o Weekly, Monthly Reporting Templates for Commitments, Accruals and Payables and other financial statements disclosure notes. • The capacity of the Quotations Evaluations Committees was reviewed, and it was confirmed that despite the challenges of vacant posts, on each committee there is an SCM official at district level. These committee members attended the Provincial SCM Training Workshop which took place in September 2025 as indicated above. Detection measures: • Subsequent to internal audit reviews regarding the adequacy of the audit improvement strategy, the payments checklist was also reviewed to include for the procedure to confirm whether SCM processes were followed, and this ensures that the SCM checklists and comparatives schedule are part of the payment supporting documentation. Monitoring and evaluation: • SCM Head Office officials have also been deployed to all district offices to provide support and monitor compliance. When visits occur, on the job training is also provided. The last visit conducted was in October	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			2025 and the next visit is scheduled for February 2026. • Support is provided to the districts throughout the year, irrespective of the district visits. • Provincial Treasury has also been requested to provide additional support and training on SCM for both Head Office and District Officials. • Internal control is also requested to perform spot checks at random intervals on the implementation of controls in the SCM processes; however this is on hold until the vacancies within the Internal Control Unit are filled.	
Resolution 48/2025	Department of Education: Expenditure Management: Irregular Expenditure in 2024/2025: R275 815 000 (balance not dealt with: R 5 758 015 00)	Noting that: (a) 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. (b) 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. (c) 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. (d) Nature of current year irregular expenditure was due to breach of five pillars of procurement – equitable, fair, cost effective, transparent, and competitive. (e) The department committed to the following improvement control measures: i.Implementation of Audit Strategy to deal with communication between H/O and Districts (improvement required from both ends), coordination of the requests of information and responses to audit findings,	Department's Response: 1. Internal Control and Risk Management Directorate has three (3) sub-directorates. These are Risk Management Services, Anti-Fraud and Ethics Management (Forensics) and Internal Control, 2. The current status of the Directorate is as follows: a. Director's post is vacant. b. Risk Management Services Sub-Directorate • Deputy Director's post is vacant. • All two (2) Assistant Directors' posts are vacant. • One (1) State Accountant instead of three (3); the other two (2) posts are vacant. c. Anti-Fraud and Ethics Management (Forensics) Sub-Directorate • Deputy Director is filled. • All two (2) Assistant Directors' posts are vacant. • Five (5) State Accountant posts are filled. Four (4) of them are expected to mkh,jm q34;prdbe vacant in 2026 through retirement. Three (3) posts are vacant. d. Internal Control Sub-Directorate • Deputy Director's post is vacant. However, there is one Resource seconded from Provincial Treasury. • All two (2) Assistant Director posts are vacant.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		quality assurance of responses provided. This will also assist to deal with audit disagreements in time. ii. Improve on interaction with the audit team. This includes the meetings of the audit steering committee. iii. Enhancement of control environment by implementing action plans that cover preventative measure and be more proactive. iv. Back to basics, internal control processes to be adhered to as part of day-to-day processes. This will also be dependant as soon as funds are available the filling of vacant posts will be priorities in order to enhance internal control environment. v. Investigations to be performed and all aspects of irregular expenditure to be addressed (value for money, consequence management, preventative measures). The committee resolves: - That the accounting officer report to the committee by 31 January 2026 on: - [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. [2] If the determination testing has been concluded, the outcomes thereof, including: • the root causes of the expenditure. • measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures. • disciplinary action taken against the officials responsible for the irregular expenditure and the sanctions imposed. • steps taken to recover any losses. • the outcome of any criminal investigation and steps taken pursuant thereto; and • the time frames for concluding the above processes. [3] Progress made in submitting a request for condonation to the relevant authority and the	• All eight (8) State Accountant posts are vacant. • There are two (2) State Accountants that belong to Forensics but placed under Internal Control but there are capacity challenges. NB. The Directorate heavily depends on the services of Interns even on very critical, sensitive and confidential matters. In addition, the vacancies indicated above contributes to the overall a weakness in the internal control environment caused by vacancies at Head Office and at the Districts and these positions will be prioritised as soon as budget becomes available. 3.As the Department has been severely affected by the budget cuts and has not been able to fill vacancies in critical areas, a request for assistance of resources was sent to the Provincial Treasury on 02 September 2025 to supplement the current resources in the Finance Unit and tin he Internal Control Unit (Refer to Attached letter). 4. Part of this request is based on the backlogs in the irregular expenditure condonations, investigations and gaps in risk management where three (3) resources at Deputy Director level were requested to assist with Internal Control/Internal Audit Matters, Investigations and Risk Management. 5. In addition, due to a slow progress in the schools' investigations processes and Unauthorised, Irregular and Fruitless and Wasteful Expenditure investigations, a Deputy Director resource for investigations was also requested together with two (2) Assistant Directors to fast track the progress of the investigations. 2. The above request was made in addition to the current resource at DD Level (x1) from Provincial Treasury who is assisting the Department with the assessment of irregular expenditure which is also experiencing backlogs from 2022/2023 to date. This resource is working with 18	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		outcome of the condonation request. [4] Progress made on the effectiveness of the measures implemented to address payments of suppliers within 30 days as required by TR 8.2.3.	interns and due to the volume of the transactions this exercise is still in progress with reviews being undertaken on the work performed and collected by the interns. As soon as this work is concluded this resource will be requested to assist with the Determination testing. 3. In the recent meeting held with Provincial Treasury, the Department will be provided with a resource at DD level from the first week of February, to assist the current resource to complete the assessment testing. The Provincial Treasury is also considering providing separate resources for the determination testing to ensure that there is progress from both ends. 4.Consequently, due to the limitation in resources available, there has been no progress with the determination testing and submissions for condonation of the Unauthorised, Irregular , Fruitless and Wasteful Expenditure.	
Resolution 49/2025	Department of Education: Unauthorised Expenditure 2024/2025: R521 296 000 (balance not dealt with: R 1 546 055 000)	Noting that: (a) The department incurred unauthorised expenditure of R521 296 000 in 2024/25 and R1 546 055 000 was the balance not dealt with. (b) Unauthorised expenditure is attributable to unfunded expenditure and budget cuts. (c) The department is implementing a 5- Year Turnaround Strategy. (d) The department made a request for additional funds from National Treasury to cover the shortfalls. (e) The department updated current checklist to cover all legislation as per the various steps within SCM process, perform district visits and have a training session with district officials, review the capacity and composition of the quotation's evaluation committee. (f) The department planned to implement the above strategy from August 2025-March 2026 The committee resolves: -	Department Response: The department is currently under S18 of the PFMA and ensure that all procurement is in line with Treasury approvals. The department continues to implement the financial recovery plan to reduce expenditure and realise savings. The accumulating unauthorised expenditure will continue in line with the response "Resolution 43/2025: Department of Education: Financial Statement: Material uncertainty relating to going concern" above. This is due to the financial constraints and accumulation of accruals and payable, non-funding of the wage agreement which will always lead to funds meant for operations being utilised for COE and monies meant for a new financial year always dealing with carry overs from the previous year.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		That the accounting officer report to the committee by 31 January 2026 on the outcome of strategies and measures put in place to respond to the findings on unauthorised expenditure and measures implemented to prevent future recurrence.		
Resolution 50/2025	Department of Education: Fruitless and Wasteful Expenditure in 2024-25: R1 654 000 (balance not dealt with R62 260 000)	Noting that: (a) The department incurred fruitless and wasteful expenditure of R1 654 000 in 2024/25 and a balance of R62 260 000 was not dealt with (b) The fruitless and wasteful expenditure was mainly due to interest charges on overdue accounts. (c) The department has failed to investigate or appropriately address fruitless and wasteful expenditure due to lack of capacity and budget constraints. The committee resolves: - That the accounting officer report to the committee by 31 January 2026 on: - [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. [2] If the determination testing has been concluded, the outcomes thereof, including: • the root causes of the fruitless and wasteful expenditure. • disciplinary action taken against officials responsible for the fruitless and wasteful expenditure and the sanctions imposed. • steps taken to recover any losses and the amount of any losses recovered or written off. • measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures. • the outcome of any criminal investigation and steps taken pursuant thereto; and • the time frames for concluding the above processes.	Department Response: 1. Internal Control and Risk Management Directorate has three (3) sub-directorates. These are Risk Management Services, Anti-Fraud and Ethics Management (Forensics) and Internal Control, 2. The current status of the Directorate is as follows: a. Director's post is vacant. b. Risk Management Services Sub-Directorate • Deputy Director's post is vacant. • All two (2) Assistant Directors' posts are vacant. • One (1) State Accountant instead of three (3); the other two (2) posts are vacant. c. Anti-Fraud and Ethics Management (Forensics) Sub-Directorate • Deputy Director is filled. • All two (2) Assistant Directors' posts are vacant. • Five (5) State Accountant posts are filled. Four (4) of them are expected to be vacant in 2026 through retirement. Three (3) posts are vacant. d. Internal Control Sub-Directorate • Deputy Director's post is vacant. However, there is one Resource seconded from Provincial Treasury. • All two (2) Assistant Director posts are vacant. • All eight (8) State Accountant posts are vacant. • There are two (2) State Accountants that belong to Forensics but placed under Internal Control but there are capacity challenges. NB. The Directorate heavily depends on the services of Interns even on very critical, sensitive and confidential matters. In addition, the vacancies indicated above	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			contributes to the overall a weakness in the internal control environment caused by vacancies at Head Office and at the Districts and these positions will be prioritised as soon as budget becomes available. 3. As the Department has been severely affected by the budget cuts and has not been able to fill vacancies in critical areas, a request for assistance of resources was sent to the Provincial Treasury on 02 September 2025 to supplement the current resources in the Finance Unit and tin he Internal Control Unit (Refer to Attached letter dated 02-09-2025 KZN DoE Request for resources for implementation of 5 year turnaround plan). 4. Part of this request is based on the backlogs in the irregular expenditure condonations, investigations and gaps in risk management where three (3) resources at Deputy Director level were requested to assist with Internal Control/Internal Audit Matters, Investigations and Risk Management. 5. In addition, due to a slow progress in the schools' investigations processes and Unauthorised, Irregular and Fruitless and Wasteful Expenditure investigations, a Deputy Director resource for investigations was also requested together with two (2) Assistant Directors to fast track the progress of the investigations. 6. The above request was made in addition to the current resource at DD Level (x1) from Provincial Treasury who is assisting the Department with the assessment of irregular expenditure which is also experiencing backlogs from 2022/2023 to date. This resource is working with 18 interns and due to the volume of the transactions this exercise is still in progress with reviews being undertaken on the work performed and collected by the interns. As soon as this work is concluded this resource will be requested to assist with the Determination testing.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			7. In the recent meeting held with Provincial Treasury, the Department will be provided with a resource at DD level from the first week of February, to assist the current resource to complete the assessment testing. The Provincial Treasury is also considering providing separate resources for the determination testing to ensure that there is progress from both ends. 8. Consequently, due to the limitation in resources available , there has been no progress with the determination testing and submissions for condonation of the Unauthorised, Irregular , Fruitless and Wasteful Expenditure.	
Resolution 52/2025	Department of Education: Material irregularities: National School Nutrition Programme	Noting that: (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 general public. (b) The accounting officer was notified of the material irregularity on 5 September 2023. On 8 May 2024, the accounting officer communicated plans to appoint an independent service provider to conduct a thorough investigation into the circumstances surrounding this MI. (c) 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. (d) 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	Department Response: 1. The department has made an appointment with the State Attorney to conduct the investigation. 2.The investigation is still underway. 3. The department did receive value for money in terms of the contract and the amount payable upon termination of the contract. The process to establish value for money on the amount payable upon termination of contract was an exercise assessing delivery notes confirmed as received in good order by the department in various collection points/districts by calculating the total quantities delivered and the verification exercise conducted by Provincial whether the assessment by the department was complete, accurate and compliant with relevant legislation. Treasury had to establish and confirm whether the documentary evidence supported the monetary value the department submitted for payment. After conducting the verification exercise, Treasury was satisfied with the assessment done by the department in respect of the quantities delivered and the amounts submitted in invoices for payment.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		constraints faced by the department. The committee resolves: - That the accounting officer report to the committee by 31 January 2026 on: - [1] The findings of the investigation team deployed. [2] The recommendations made and time frame to implement such. [3] 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. [4] 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.	4. The department paid the amounts verified and recommended for payment by Provincial Treasury. The amounts paid were neither irregular, fruitless nor wasteful.	
Resolution 53/2025	Department of Education: Material irregularities: Payment of hostel allowances to ineligible beneficiaries	Noting that: (a) The Auditor-General raised a material irregularity (MI) relating to payment of hostel allowances to ineligible beneficiaries. (b) 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. (c) The accounting officer was notified of the material irregularity on 24 June 2025. (d) The department has immediately terminated all existing allowances on PERSAL. (e) Hostel allowance payments were further reviewed at the start of the 2025 financial year. (f) The department also initiated a recovery process in respect of	Department Response: [1] The findings of the investigation team deployed. The investigation resulted in the discovery of undeserving employees. It should, however, be noted that part of the findings on the Department's own investigations was that some of the employees who performed hostel services, although they were not employed in the respective hostel schools, performed hostel services in line with the approved Departmental Hostel policy. For example, the policy permits employees not employed in schools with hostel facilities to be approved to perform hostel services in schools with hostel functions. This is so in those instances where there are no educators available to perform such services in the respective schools. [2] The outcome of measure initiated to recover financial loss resulting from payments made to undeserving employees in line with its debt management policy.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		financial losses resulting from payments made to undeserving employees in line with its debt management policy. (g) Revised the existing procedure directive governing the payment of hostel allowances. (h) Issued a circular on the new procedure directive under cover HRM Circular No.11 of 2025. (i) The new directive provides as a guide on who qualifies for an allowance and the conditions thereof, focusing on deficiencies identified by the Auditor-General. The committee resolves: - That the accounting officer report to the committee by 31 January 2026 on: - [1] The findings of the investigation team deployed. [2] The outcome of measure initiated to recover financial loss resulting from payments made to undeserving employees in line with its debt management policy. [3] The recovery made, and time frame expected to recover the remaining balances. [4] 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.	The department has issued communique directing the termination. The debt recovery is done monthly from the salaries of the undeserving employees. [3] The recovery made, and time frame expected to recover the remaining balances. R 1 090 554,88 has been recovered; and the recovery is ongoing. The recovery of overpayments or undue payments to employees, including the percentage thereof, is regulated by the Basic Conditions of Employment Act (BCEA) which regulates the percentage amount that can be recovered from the employee's salary monthly and provides that the employee can negotiate the amount to be deducted. This may impact the period that the recovery of overpayment may take. [4] 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. The PFMA prohibits overpayments of salaries to employees and directs employers to take measures to recover such overpayments, as failure to do constitute an irregularity. It is against this background that upon been notified about this irregularity, the Department issued a communique by way of an HRM Circular terminating all hostel services and requiring all those employees required to perform hostel services to be re-appointed from scratch. As part of mitigation the Department has developed risk mitigation measures to prevent the	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			recurrence of the above through inclusion of this in the Department's Risk Register.] The department is also considering procuring a staff onboarding and termination system, as well as other system, such as the Leave Management System, also as part of mitigating this risk.	
Resolution 54/2025	Department of Education: Information Systems	Noting that: (a) The National Development Plan underscores the urgent necessity of modernising and fortifying government systems to enhance the capacity of state institutions. (b) The department has: i. As of 31 March 2025, only 47% (14 of 30) of the planned IT projects in the five-year GWEA IT Strategy Plan had been implemented. ii. Outdated and unsupported operating systems were identified on some workstations and servers, increasing the department's exposure to cybersecurity threats and vulnerabilities. iii. An expired contract resulted in restricted access to the E-submission system, limiting its functionality to data transfers only and preventing the generation of required reports. iv. Lack of integration between SA-SAMS, the EMIS Data warehouse, and national databases—combined with no independent data quality assessments—continued to compromise the accuracy and reliability of school submitted data. Significant data quality issues persisted included: Non-submission from 28 independent schools, 399 duplicate educators, 152 659 records without learner identify (ID) numbers, 5 280 invalid learner IDs, 4 617 deceased learners, and 167 duplicated IDs. v. Limited adoption of automation tools resulted in reliance on spreadsheets to track approximately 5 292 schools and 2.4 million learners involved in the National School Nutrition Programme (NSNP). vi. Significant shortcomings in the installation, use, and monitoring of ICT resources, including limited visibility over smart device usage and condition in terms of the Smart School and Robotics projects.	Department Response: Response for item [1] I The department has an approved IT Strategy Plan which aligns to the strategic goals of the departments. The under-funding has been the main reason behind the non-implementation of some of the critical IT projects captured and reflected on the IT Strategy of the department. This has a ripple effect in addressing other critical IT operational activities. Re-prioritisation has been done in line with the recommendation. Response for item [1] ii At the time of the audit the department had already commenced with the upgrade of Server operating systems within the IT environment, an initiative that was completed on the 21st of June 2025. All the items that were listed were cleared during the upgrade. Response for item [1] iii The acquisition of licenses and subscription is regulated by the SITA act; the root cause to this issue is the time SITA takes to complete the acquisition of licensing and subscriptions process on behalf of department(s). This has been raised and escalated with SITA and as such SITA has commenced with the development and implementing of licensing framework agreements with various Original Software Manufactures. This will shorten the license renewal process for state organs in some instances. Response for item [1] iv The department has requested the Provincial Treasury to incorporate data	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		The committee resolves: - That the accounting officer report to the committee by 31 January 2026 on: - [1] Progress made in: i. Accelerated implementation of the IT Strategy Plan by aligning project priorities with available financial and human resources. ii. Upgraded and standardised systems to supported operating system versions to reduce cybersecurity risks and improve reliability. iii. Strengthened contract and licensed management processes including proactive engagement with relevant stakeholders like the State Information Technology Agency (SITA), to prevent future service disruptions. iv. Enhanced data integration and quality controls by implementing system controls and conducting regular, independent data validation to improve the accuracy and reliability of school data. v. Adopting automated data management tools e.g. those developed by the KZN Office of the Premier to replace manual tracking in high-volume programmes like the NSNP, improving efficiency and data accuracy. vi. Improved oversight of ICT deployments through regular monitoring and evaluation of device usage and functionality within Smart School and Robotics initiatives to ensure value for money.	quality audits into the internal audit plan, as the department lacks the funds to carry out this type of audit. Previous attempts to hire an independent service provider through a procurement process were unsuccessful due to budget constraints. Please see the attached letter to Treasury for reference. The integration between systems such as SA-SAMS, Data Warehouse, and LURITS is ongoing. The department's Data Warehouse has been upgraded to a cloud-based system, paving the way for integration once the SA-SAMS modernisation project is complete. The modernisation project is a national, DBE-managed project, with the National Education Collaboration Trust (NECT) as the implementation agent. Currently, the cloud-based modernization project for SA-SAMS has entered a pilot phase, with nearly five core modules finished. The province has chosen King Cetshwayo District for the pilot, set to start in May 2026, which will involve all primary schools in the district. Response for item [1] v Response for item [1] vi The Department of Education issued KZN CIRCULAR NO. 93 OF 2023 which spells out the GUIDELINES ON THE MANAGEMENT OF SCHOOL-BASED ICT RESOURCES. The purpose was to advise school principals and SGB's that all resources provided to schools in whatever way become the school property which must then be recorded on the asset register for accountability, maintenance, and retrieval, therefore, it is upon the school management team to exercise all the necessary steps to ensure that resources are utilized accordingly. In the view of the school having received any ICT resources, the following must be taken into consideration:	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			i. record all resources received into the school-based asset register. ii. develop a school ICT policy to attend to matters such as ICT resources usage, IT life cycle management, insuring of ICT resources, ICT skills capacity building, securing/protecting ICT resources and ICT curriculum integration sustainability etc. iii. keep a file containing records of ICT resources deployed, warranty related documents including contact details of the supplier. iv.For technical support, the department has put in place a first level structure called Digital Learning Working Committee (DLWC) which comprises of Information Technology Officers at the level of districts. Schools were then provided with the contact details of ICT Coordinator whom they must contact for assistance within respective District office. v. It is the responsibility of the school to report any items lost or stolen to the nearest police station. The school management team led by the principal was further advised that after the deployment of (ICT) resources, the maintenance and management must be in line with the South African Schools Act No. 84 of 1996 relating to the following clauses: Section 16A (2): Functions and responsibilities of principal of public school The principal must— (a) in undertaking the professional management of a public school as contemplated in section 16 (3), carry out duties which include, but are not limited to— (iii) "the management of the use of learning support material and other equipment" (v) "the safekeeping of all school records. Section 37 (5): School funds and assets of public schools - "All assets acquired by a public school on or after the	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			commencement of this Act are the property of the school" On usage of the of resources, the Department provides training to teachers using a panel of service providers that have competency in providing training relevant to the use of ICT's for education	
Resolution 55/2025	Department of Education: Internal Control Investigations	Noting that: (a) 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. (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 were not rendered. (c) Of these investigations, 47 had been completed while 30 were ongoing at the date of the Auditor-General's report. (d) The implementation of recommendations of completed investigations was in progress at the date of the Auditor – General's report. The committee resolves: - That the accounting officer report to the committee by 31 January 2026 on: - [1] 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, update and 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. [2] Progress made in the remaining 30 cases under investigations, including a report on disciplinary action taken and the sanctions imposed per matter, recovery of losses, update and 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.	Department Response: Status update on quarter 3 for Office of the Premier Forensic Unit and Internal Control & Risk Management cases. Cases referred to the Department for the implementation of the Forensic Investigation recommendations of the Forensic report shared with the committee 1. Institute disciplinary hearing 2. To report and monitor criminal cases 3. To recover losses	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
Resolution 56/2025	RT46 Fleet Management Contract: Effective and Efficient Implementation of the Contract to enhance Service Delivery	Noting that: (a) The RT46 contract is a South African Government contract for comprehensive vehicle fleet management services, including fuel cards, tracking, and maintenance and repair. (b) It is administered by the National Treasury, who are empowered by Legislation to secure transversal contract, and implemented by service providers like WesBank. (c) The contract is intended to streamline management for government departments and other state organs, though recent reports and on the ground feedback from participants on the contract by KZN Departments and Public Entities, suggest challenges with service delivery and repairs. This, it would appear, has had significant impacts on service delivery, particularly with Departments that have larger vehicle used requirements, generally. 1.Purpose and services • Fleet management: Provides a central, transversal contract for all government departments and other state organs to manage their vehicle fleets. • Services: Includes provision of fuel cards, driver identification, tracking devices, traffic fine management, reporting, and maintenance and repair of government vehicles. • Fuel management: Offers features to control on-road fuel spending through systems like automated, card-free fuelling at participating stations. • Maintenance and repair: Oversees the repair and maintenance of government vehicles, with a specific focus on fleet availability and turnaround times. 2. Administration and implementation • Administration: Arranged and overseen by the National Treasury of South Africa. • Implementation: Specific contracts are implemented	Department Response: [1] a. Protracted turnaround time by merchant for vehicles sent for repairs and other maintenance works. b. Delays in sourcing parts for buses and vehicles models as these parts are sourced overseas c. Inspections take too long to be undertaken in remote areas d. Poor workmanship led to return jobs e. Historical Disadvantage Individuals (HDI) merchants were struggling to repair buses in a satisfactory manner and the department opted to use merchants Original Equipment Manufacturer (OEMs) [2] The total number of vehicles is 594, the most affected are school buses, a request to treat booking as VIP was submitted to Wesbank for repairs to be done directly by manufacturers [3] Day to Day of breakdown of buses causing disruptions that have a negative impact on the transportation of learners with special needs. [4] The department does not engage with National Treasury. A departmental Transport Forum (DTO) and RT46 service providers are invited to attend the meeting chaired DOT representative which sits quarterly which provides a platform for participants to raise concerns on RT46 contract/performance to ensure that they are providing quality service to government. [5] a. Local Transport Officers (LTOs) to follow up and monitor the progress of repairs	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		by service providers, such as WesBank. 3. Recent issues • Reports indicate that the contract has experienced significant problems with service delivery and repairs, impacting the availability of vehicles. The committee resolves: - That the accounting officers / executive authorities report to the committee by 31 January 2026 on: - [1] A detailed tabulation and analysis of the issues that have been experienced occasioned by participation on, and use of, the RT46 Contract. [2] The number of vehicles within the fleet of the requisite Department and/or public entity that have been affected by the participation on the RT46 Contract. [3] The effect that this has had on the operations of the Department and/or Public Entity, and any knock-on effects on service delivery, generally. [4] Progress made in the engagement with the National Treasury and authorities of the RT46 Contractors as well as all service providers attached to the contract. [5] Outcome and plan of action put in place to enforce efficacy. [6] Mitigation strategies put in place in ensuring that the intended results are realised. [7] Measures put in place to ensure that all changes experienced do not re-occur.	b. Continuous engagements with service provider c. Reporting on downtime of the vehicle and give service providers timeframe for minor and major repairs d. Make recommendation to re-route booking due to poor service. This means the department puts a request to have the work re-done if there is poor service or unexplained delays. [6] a. Buses to be repaired directly to the dealerships b. Proper reporting c. Conduct regular internal meetings to enhance service [7] Replacement of old buses (if budget allows)	
Resolution 57/2025	Filling of Vacant Critical Posts	Noting: That vacancies exist in critical management posts within departments, entities, and the adverse effect this is having on audit findings, particularly on compliance with legislation, internal controls, financial and performance management. The Committee resolves:	Department's Response: Due to financial constraints the department has not been able to fill any posts, particularly for Management and Office Support vacancies. Requests made by the Department to Provincial Treasury and the office of the Premier to fill critical office-based posts have been unsuccessful as Provincial	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		That the Accounting Officers of the relevant departments report to the Committee by 31 January 2026 on progress made in the filling of critical posts and the time frames for the filling of those posts.	Treasury could not support such requests stating unaffordability. The only posts that the Department is able to fill are those of school-based educators, including those of school management teams (SMTs). The non-filling of attrition office vacancies has dire consequences in that this impacts the Department's ability to mitigate identified risks. Some of the critical vacancies have remained vacant for many years and this includes the posts of District Directors in Pinetown and Ugu Districts, Risk Management and Internal Control Director, Chief Director Curriculum Programmes and many other Senior Managers, Deputy Directors, support personnel. Most districts and directorates, circuits and subject advisory services operate with skeleton staff. Due to financial constraints the Department is even unable to pay acting allowances to acting personnel including the two (2) acting District Directors, circuit managers and other personnel. It is still by miracle that in spite of these challenges, the Department has performed and achieved top performance in NCS nationally. This situation, however, is unsustainable and requires an urgent resolution and intervention. It results in staff burn-out due to work overloads.	

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
Irregular expenditure 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	• The Department received a qualified audit opinion in 2023/24 and in 2024/25 financial years, which was based on the completeness of irregular expenditure disclosed in the Annual Financial Statement. • The Department embarked on an assessment of Irregular Expenditure exercise led by Internal Control in inspecting all payment vouchers for SCM related transactions. The aim of the exercise was to deal with the completeness issue raised by the Auditor General and it

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
		was to ensure that all irregular expenditure was disclosed in the 2025/26 financial statements. • The department performed an assessment of all transactions to evaluate and confirm whether the transactions constitute irregular expenditure. This process was completed by 31 May 2026. The details of the irregular expenditure are reported and included in the annual report under the PFMA Compliance Report (Part E). Irregular expenditure relating to the 2025/26 and 2024/25 financial years is disclosed in the notes to the Annual Financial Statements. • The department obtained an unqualified audit opinion and the Annual Financial Statements for the 2025/26 financial year were free of material misstatements. Therefore, the qualification matter on the completeness of irregular expenditure disclosed in the Annual Financial Statement that has been raised in the two previous financial years has been addressed by the department.
Going concern As stated in note 20 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 non-critical posts, and reporting to various other oversight bodies regarding cash flow pressures.	2022-23	• It should be noted the department's bank overdraft amounted to R978 213 000 in the 2025/26 financial year which shows a decrease from R1 909 638 000 in the 2024/25 financial year (a reduction R931 425 000 relative to the prior year). There was also no unauthorised expenditure reported for the 2025/26 financial year. • The department still operates under immense financial constraints, and the financial health remains unfavourable. This is due to the budget cuts that were implemented in the 2021/22 financial year, and the ensuing carry-through effect over the following years which resulted in a loss of about R26 billion to the department's baseline, this was exacerbated by insufficient funding to cater for the wage agreement adjustments and pay progressions, with 2024/25 financial year being the worst at 0% funding of the wage agreement and has resulted in the accumulation of accruals and payables at the start of each year. • The department is continuing to implement cost containment measures, financial recovery plan to mitigate the consequences of budget cuts and the underfunded wage agreements and the Provincial Treasury also invoked Section 18 of the PFMA control expenditure from 02 April 2025. • The department has a turnaround strategy which includes implementation of cost cutting measures, re-prioritizing budgets for each financial year, requesting additional funds through KZN Provincial Treasury and 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.
Material findings raised on the reported performance information for Programme 2: Public Ordinary Schools, Programme 5: Early Childhood Development, and Programme 6: Infrastructure Development	2023-24	The Department has actioned the following: ● Conducted a root cause analysis of the recurring performance information findings across the previous audit cycles.

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
The overall audit outcome for each Programme is as follows: • Programme 2: Public Ordinary Schools – 2024/25: Qualified, 2023/24: Qualified (no change from the prior year) • Programme 5: early childhood development - 2024/25: Disclaimer, 2023/24: Qualified (a regression from the prior year) • Programme 6: infrastructure development – 2024/25: Qualified, 2023/24: Adverse (an improvement from the prior year) In 2024/25, there is a notable overall improvement in the quality of reported performance information from the prior year, because only one programme with material misstatements on reliability compared to prior year, however, there was a regression from a qualified to a disclaimer conclusion in programme 5. The audit team remain concern about the findings relating to completeness of indicators, which affected the 3 programmes in the current year as compared to 2 programmes in the prior year.		• Indicators with recurring audit findings have been identified, with underlying weaknesses in planning, reporting and the maintenance of supporting evidence analysed to inform targeted corrective intervention. • Assessed the adequacy of existing verification, validation, evidence management and oversight processes and systems to identify control gaps, strengthen assurance mechanisms, and inform targeted improvements in the management and reporting of performance information. • Performance Indicator Managers (PIMs) with recurring findings have been formally notified of recurring performance information deficiencies and warned against their recurrence, with PIMs required to develop and implement turnaround strategies to address identified weaknesses and improve the quality, accuracy and reliability of reported performance information. • Scheduled a Performance Information Workshop for senior managers to strengthen their capacity and accountability in the effective management of performance information. • Developed a Performance Information Management Improvement Plan informed by the root cause analysis of recurring AGSA findings, with targeted interventions to strengthen planning, verification and validation, evidence management, accountability and reporting processes.
Expenditure management Effective and appropriate steps were not taken to prevent irregular expenditure, as disclosed in note 31 of the annual financial statements , as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure disclosed in the financial statements was caused by non-compliance with supply chain management requirements.	2023-24	The department is still operating under immense financial constraints. This is due to the budget cuts that were implemented in the 2021/22 financial year, and the ensuing carry-through effect over the following years which resulted in a loss of about R26 billion to the department's baseline, this was exacerbated by insufficient funding to cater for the wage agreement adjustments and pay progressions, with 2024/2025 being the worst at 0% funding of the wage agreement and has resulted in the non-filling of critical posts and an accumulation of accruals and payables for the department. As a result of this the department remains with a very high rate in vacancies for office-based posts (30% vacancy rate). The unavailability /lack of human capital has resulted with the department relying on the interns as the districts have high vacancy rates, including that of head office. Despite these challenges, which are not within the control of the department, this did not stop the department from implementing several internal control measures and interventions within the Supply Chain Management (SCM) environment to address and reduce irregular expenditure. The effectiveness of these interventions is evidenced by the significant reduction in the value of irregular expenditure incurred and disclosed by the Department in the 2025/26 Annual Financial Statements (AFS). The key internal control interventions implemented during the 2025/26 financial year included: • The review and strengthening of Quotation Committees across all SCM offices.

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
		• The provision of refresher training for Bid and Quotation Committee members, conducted with the support of Provincial Treasury. • Conducting of SCM workshops, together with on-site support and advisory services for district SCM officials through the deployment of senior SCM officials from Head Office. • The review and introduction of comprehensive SCM compliance checklists, requiring officials to verify and confirm compliance with all applicable processes/procedures before procurement documentation progresses from one stage of the process to the next. • The review and implementation of standardised SCM templates to promote consistency and compliance throughout all stages of the procurement process. • A comprehensive review of SCM payment vouchers to identify potentially irregular transactions and refer such matters to the relevant SCM offices for corrective action. These interventions have contributed significantly to reducing both the volume and value of irregular expenditure incurred by the Department as can be seen from the details of the finding, where it can be seen that irregular expenditure is being reduced on an annual basis, coming from R1.519 244 billion which was incurred in the 2022/2023 financial year a reduction of 60%.A slight increase of 13 % was noted in the 2024/25 financial year due to the initiative of the department in performing a detailed analysis of its expenditure vouchers and disclosing the irregular expenditure. For the year under audit the irregular expenditure has decrease by 87%. This depicts a positive picture in terms of the direction that the department is moving. The department will continue to implement controls and monitor implementation thereof. Most importantly the department will continue to have engagements with the Provincial Treasury regarding the filling of the office-based posts to assist in moving towards adequately resourcing the department and thereby further improving the implementation of the internal controls
Expenditure management Effective and appropriate steps were not taken to prevent fruitless and wasteful expenditure, as disclosed in note 31 of the annual financial statements , as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. Most of the fruitless and wasteful expenditure was caused by interest and penalties resulting from the late settlement of supplier accounts.	2023-24	The department is still operating under immense financial constraints. This is due to the budget cuts that were implemented in the 2021/22 financial year, and the ensuing carry-through effect over the following years which resulted in a loss of about R26 billion to the department's baseline, this was exacerbated by insufficient funding to cater for the wage agreement adjustments and pay progressions, with 2024/2025 being the worst at 0% funding of the wage agreement and has resulted in the non-filling of critical posts and an accumulation of accruals and payables for the department. The non-funding of the wage agreement has led to the department being forced to reduce its operational budget. By default, this means that the delays in the payments to service providers becomes unavoidable and creates a cash shortage cycle between the budget and the cash available in any given year. This scenario will continue until the National Treasury replenishes the budget baseline of the department as the department has already lost R26 billion from the fiscal consolidation budget cuts implemented by the National Treasury. Fruitless and wasteful expenditure results from interest charged by service providers for domestic accounts, telephone accounts and settlement of legal costs etc. The delays in payments arise from inadequate funds to settle all accounts when due, due to inadequate budget allocation and cash blocking. Interest charged by municipalities to S21 schools arises from inability of

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
		schools to service their accounts due to insufficient norms and standards allocated to schools and delays in payments of allocations due non availability of funds. Interest charged on legal costs by nature carries an element of interest, as the court orders would include interest payment to the plaintiff. This is exacerbated by the staff shortages which also contribute to the delays in the payment of invoices on time as staff are required to perform duties that should be performed by 2 or more individuals. It can be seen from the above that the incurring of interest is inevitable due to the National Treasury budget cuts and this is not within the control of the department. It should be noted that despite the challenges faced by the department there has been a notable reduction in fruitless and wasteful expenditure as depicted in the table reflected in this finding.
Expenditure management 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.	2023-24	The department is still operating under immense financial constraints. This is due to the budget cuts that were implemented in the 2021/22 financial year, and the ensuing carry-through effect over the following years which resulted in a loss of about R26 billion to the department's baseline, this was exacerbated by insufficient funding to cater for the wage agreement adjustments and pay progressions, with 2024/2025 being the worst at 0% funding of the wage agreement and has resulted in the non-filling of critical posts and an accumulation of accruals and payables for the department. The non-funding of the wage agreement has led to the department being forced to reduce its operational budget. By default, this means that the delays in the payments to service providers becomes unavoidable as the budget cuts and unfunded wage agreements creates a cash shortage cycle between the budget and the cash available in any given year. This scenario will continue until the National Treasury replenishes the budget baseline of the department as the department has already lost R26 billion from the fiscal consolidation budget cuts implemented by the National Treasury. Due to financial constraints resulting from budget cuts, the department is unable to pay all its service providers when due. The department prioritizes suppliers based on cash available in that month. To amplify, operational challenges from the lack of funds were experienced as its buildings were closed by labour due to termination of the cleaning services, non-attendance to maintenance issues ,other OHS non-compliance matters and the interruptions to water and electricity supply due to schools who have not paid municipalities from the inadequate norms and standards provided by the department. The department continues to engage Treasuries and oversight bodies for a cash injection to relieve the department of the financial pressures emanating from budget cuts and underfunded/ non-funded mandates.
Consequence management 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 into unauthorised, irregular as well as fruitless and wasteful expenditure were not performed.	2022-23	**Unauthorised expenditure** The unauthorised expenditure is resulting from the reductions in the budget due to budget cuts and fiscal consolidations and the under-funding and/or non-funding of the wage agreement by National Treasury and is not attributed to any official of the department, but rather an inevitable consequence which is not within the control of the department. The department is still waiting for the passing of the Unauthorised Expenditure Bill by Legislature and the results have not been received from Provincial Treasury. The Unauthorised Expenditure Bill will outline whether the unauthorised expenditure is approved with

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		funding or without funding. Where it is approved with funding this will be remove the unauthorised expenditure and will be funded through the Provincial Equitable Share and where it approved without funding it will be paid back by the Department in instalments as will be determined by the Legislature through the department's own budget/within its allocation. Whilst the Unauthorised Expenditure Bill has not been passed, the department cannot make any changes to its balance of unauthorised expenditure. **Irregular Expenditure** Implementation of consequence management against responsible officials forms part of the determination testing process that is allocated to the Internal Control Unit of the department. The lack of human capacity to perform core function of the units, including assisting with strengthening internal controls has led to the inability of the department to perform the functions as stated in Paragraph 4.12 and Paragraph 4.13 of the PFMA Compliance Reporting Framework. The Internal Control and Risk Management Director position has been vacant since 1 July 2025, where previously it was without an incumbent for +/-2 years after the departure of the then Director in December 2021. The Internal Control Directorate includes Internal Control unit, Risk Management and Forensic Unit. Deputy Director post for Internal Control has been vacant for about 6 years and that for Risk Management has been vacant about 2 years, all 4 Assistant Director posts have been vacant for 12 years. The department submits a list of critical posts every year to be approved by Provincial Treasury as per provincial processes and included in those posts is the posts of the Director: Internal Control and Risk Management. The submission has not been acceded to. While the filling of the Director post would be the first step, the unavailability of support staff to carry out the functions of the units remains a threat to the department in implementing and monitoring controls as well as performing its function adequately and a full staff complement would be required in this regard, in order for the Internal Control Unit to be fully effective. Part of the negative effects of these vacant posts is that the unit cannot timeously conduct assessments, timeously perform determination tests and investigate any cases of allegations of fraudulent, corrupt, or other criminal conduct which may be identified as per requirement of Paragraph 4.12,4.13,4.15 and 4.16 and of the PFMA Compliance and Reporting Framework. The department has resuscitated the request for the appointment of Director: Internal Control and Risk Management and included the recruitment of the 1x Assistant Director: Internal Control and 1x Risk Management. As at August 2026, the submission in respect of the request to fill these posts is at the Office of the Premier: Human Resources Unit for verification and the department is dealing with the enquiries about the post details and job evaluation results before submission to Provincial Treasury and ultimately the Premier for approval. It must be noted that during the 2025/26 financial year, the department also attempted to request for resources from the Provincial Treasury to deal with the backlogs in irregular expenditure and investigations. Emanating from this request

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		only one resource was provided to the Department in February 2026. It was discussed and agreed with Provincial Treasury that due the timing of providing the resource the only exercise that the resource could work on was the irregular expenditure assessment exercise as it was still not completed due to a lack of resources and since the department was qualified on the completeness of irregular expenditure it was prudent that the first available resource be directed to this. This meant that the completion of determination tests for the irregular, fruitless and wasteful expenditure was inevitably delayed. Due to limited resources, the project of addressing the various stages of irregular expenditure is done in phases and will move on to the completion determination tests which the request for the resources from Provincial Treasury is underway. The determination tests for the fruitless and wasteful expenditure will also follow as soon as the resources are available. Considering the above, the enforcement of consequence management becomes impractical when the determination tests have not been completed and as per the requirements of the PFMA Compliance and Reporting Framework, the determination tests should be concluded. The determination tests is awaiting for resources as explained above. **Fruitless and Wasteful Expenditure** The fruitless and wasteful expenditure is resulting from the interest paid on late payments and interest charged as part of court orders. The late payments are an inevitable consequence from the reduced budget from the budget cuts and under-funded and/unfunded wage agreements. Once vacancies are filled in the Internal Control and Risk Management Unit or resources are obtained from Provincial Treasury , these cases will be presented to the Accounting Officer for consideration and based on the root cause attributable to the interest these will highly likely be written off.
Procurement and Contract Management 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 Regulations 16A8.3	2024-25	The SCM Compliance checklist has been enhanced/updated to address internal control weaknesses identified during the audit and for operational efficiency and enhancement of the control environment. The checklist covers all the processes within the value chain of procurement and provides checks for all stages of the process as detailed below: • Receipt of requisitions; • Quotations Specifications and Nominations Committee; • Quote Invitation; • Closing of quotation; • Quotations Evaluation Committee; • Screening of Quotations; • Quotations Award Committee; • Issuing of the order; • Delivery and Payment; and • Capturing of the payment.

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
		The checklist requires each official to confirm at every stage of the SCM process that all SCM Procedures have been followed and are required to sign-off before the process proceeds to the next stage. This assists with enhancement of the control environment, isolation of responsibility and accountability throughout the process. A Provincial SCM Training Workshop was conducted for all SCM Officials in September 2025, this was a refresher training on SCM procedures and compliance requirements. This also covered the review of the audit report and the types of audit findings as well as the application of the SCM compliance checklist. Subsequent to the training workshop and in preparation for the districts' visits by Head Office, templates were sent to the districts which allows for the standardization of processes and provides detailed guidance in carrying out the work during the SCM process. These templates included: • Quotations Register; • Quotations Nomination Allocations List; • Quotation Invitation; • Closing Register; • Awards Register; • Comparative Schedule with specific goals (covering formulas used in the calculation as a lot of errors were made in this area and from now the numbers will just have to be inputted to limit errors); • Quotation Specification and Nomination Committee Checklist; • Orders Issued Register; • EF72 (Requisitions Form); • EF73 (Confirmation of goods received); and • Weekly, Monthly Reporting Templates for Commitments, Accruals and Payables and other financial statements disclosure notes. The capacity of the Quotations Evaluations Committees was reviewed, and it was confirmed that despite the challenges of vacant posts, on each committee there is an SCM official at district level. These committee members attended the Provincial SCM Training Workshop which took place in September 2025 as indicated above. Subsequent to internal audit reviews regarding the adequacy of the audit improvement strategy, the payments checklist was also reviewed to include for the procedure to confirm whether SCM processes were followed, and this ensures that the SCM checklists and comparatives schedule are part of the payment supporting documentation. SCM Head Office officials have also been deployed to all district offices to provide support and monitor compliance. When visits occur, on the job training is also provided. The last visit conducted was in October 2025 and the next visit is scheduled for February 2026. Support is provided to the districts throughout the year, irrespective of the district visits.

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
		Provincial Treasury has also been requested to provide additional support and training on SCM for both Head Office and District Officials. Internal control is also requested to perform spot checks at random intervals on the implementation of controls in the SCM processes; however, this is on hold until the vacancies within the Internal Control Unit are filled.
Strategic planning and performance management 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).		The Department has actioned the following: • Conducted a root cause analysis of the recurring performance information findings across the previous audit cycles. • Indicators with recurring audit findings have been identified, with underlying weaknesses in planning, reporting and the maintenance of supporting evidence analysed to inform targeted corrective intervention. • Assessed the adequacy of existing verification, validation, evidence management and oversight processes and systems to identify control gaps, strengthen assurance mechanisms, and inform targeted improvements in the management and reporting of performance information. • Performance Indicator Managers (PIMs) with recurring findings have been formally notified of recurring performance information deficiencies and warned against their recurrence, with PIMs required to develop and implement turnaround strategies to address identified weaknesses and improve the quality, accuracy and reliability of reported performance information. • Scheduled a Performance Information Workshop for senior managers to strengthen their capacity and accountability in the effective management of performance information. • Developed a Performance Information Management Improvement Plan informed by the root cause analysis of recurring AGSA findings, with targeted interventions to strengthen planning, verification and validation, evidence management, accountability and reporting processes.
Material Irregularities – Payment of hostel allowances to ineligible employees 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 dated 28 June 2011. The allowances were paid from 1 April 2018 to 31 March 2024 based on the PERSAL reports provided. The non-compliance had resulted in a material financial loss to R3.74 million for the Department of Education.	2023-24	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 concerned to notify them of this action. No further payments were made to ineligible employees during the 2025-26 financial year. • A persal report of all employees receiving hostel allowances is forwarded monthly to Districts for monthly audits to be conducted. In this regard, the employees receiving allowances on the Persal report will be cross checked with those listed on the approval from the accounting officer and the names listed on the claim forms.

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
		• As at July 2026, R1.44 million (38% of the identified financial loss) had been recovered through Persal deductions. The recovery process is ongoing. • The investigation had been completed on 28 July 2026 and the identified officials responsible for the non-compliance. Disciplinary processes have not yet commenced.
Material Irregularities – Learners not fed, causing substantial harm 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: • The previous contract was terminated, interim arrangements were implemented to restore feeding and no further instances of learners not being fed were identified during the current audit • New service providers have been appointed on a permanent basis with effect from 1 April 2026 to procure and deliver food to schools in certain districts. The permanent appointment process in certain districts is still underway pending finalisation of outstanding matters. Interim measures have been implemented to ensure that feeding at schools is not interrupted. • The matter has been referred to the State Attorney for investigation, and the investigation is still in progress.

10. INTERNAL CONTROL UNIT

The Internal Control Unit was not adequately staffed during the reporting period, which affected its capacity to perform the required internal control functions effectively.

11. INTERNAL AUDIT

Strategic Role and Purpose of Internal Audit

The Department receives internal audit services from the KwaZulu-Natal Provincial Internal Audit Services (PIAS), a shared internal audit function established under section 38(1)(a)(ii) of the Public Finance Management Act, 1999 (Act No. 1 of 1999), as amended, read together with Treasury Regulation 3.2.

In accordance with Treasury Regulation 3.2.6, internal audit activities are conducted in compliance with the International Professional Practices Framework (IPPF), which comprises the Global Internal Audit Standards, Topical Requirements, and Global Guidance issued by the Institute of Internal Auditors (IIA).

PIAS provides independent, objective assurance and advisory services to add value and improve the Department's operations. It helps the Department achieve its objectives by evaluating and enhancing the effectiveness of governance, risk management, and internal control processes.

The Internal Audit Function (IAF) is led by the Chief Audit Executive (CAE). It operates under an Internal Audit Charter approved by the Provincial Audit and Risk Committee (PARC) and endorsed by the MEC for Finance.

Strategic Positioning and Independence

The CAE reports functionally to the Provincial Audit and Risk Committee and administratively to the Head of the Provincial Treasury.

This reporting arrangement supports the Internal Audit Function's organizational independence and ensures the CAE has unrestricted access to the Chairperson of the Audit Committee.

During the year under review, the CAE confirmed PIAS's organizational independence. No impairments to the independence or objectivity of the Internal Audit Function or individual auditors were reported. When threats to independence arise, they are disclosed to the Audit Committee, and appropriate safeguards are implemented.

Key Activities and Objectives of the Internal Audit Function

Purpose and Mandate

PIAS provides independent assurance and advisory services to help the Department improve governance, risk management, and internal controls.

Strategy

PIAS's vision is to be a trusted and strategic partner delivering insightful, innovative, and high-quality internal audit services. Its strategy aligns with the Department's strategic objectives and focuses on delivering risk-based assurance and advisory services that enhance accountability and performance.

Charter, Methodology, and Internal Audit Plans

The following were reviewed and approved during the year under review:

- Internal Audit Charter;
- Rolling three-year strategic internal audit plan; and
- Annual operational internal audit plan.

The audit plans were developed using a risk-based methodology and aligned to the Department's strategic and operational priorities.

Independence and Objectivity

The CAE formally confirmed the Internal Audit Function's independence for the reporting period.

Internal auditors maintained objectivity in their assignments, and no material impairments to their objectivity were reported during the year.

Internal Audit Modality

PIAS operates as a shared internal audit model comprising:

- In-house internal audit staff;
- Co-sourced specialist service providers (where additional resources are required from time to time); and
- Outsourced service providers (where specialised expertise is required for specific audit assignments).

For the period under review, PIAS utilised both in-house audit staff and co-sourced resourcing methods to implement the annual audit plan.

Structure of PIAS

Assurance is delivered through a shared, coordinated model that leverages centralized capacity and specialized expertise to strengthen oversight across departments. The PIAS, supported by the Risk and Advisory Services (PIAS-RAS) and the Assurance Services unit within Provincial Treasury, provides departments with internal audit and risk management support through a cluster-based approach.

Resources are dynamically allocated across departments and engagements to optimize coverage and ensure the efficient use of skills and capacity. Audit plans and team compositions remain flexible and are continuously refined based on emerging risks, engagement requirements, and required technical competencies, including in specialized areas such as information technology, performance, and financial auditing. This approach enables cross-cutting assurance activities, in which audits and reviews address risks and themes spanning multiple departments within clusters.

The PIAS-RAS unit provides strategic advisory, oversight, guidance, and capacity-building support to departmental risk management functions, while Assurance delivers independent assurance and advisory services.

This shared model enables a coordinated approach to assurance, enhances collaboration among assurance providers, and supports the effective implementation of the combined assurance framework throughout the Province.

Staffing – Assurance Services

During the year under review, staff for the Assurance Unit supporting all 13 Departments:

- Approved positions: 95
- Funded positions: 85
- Unfunded positions: 10
- Filled positions: 82
- Vacant positions: 3
- Recruitment in progress: 3

It should be noted that the department did not fall within the centralised audit service arrangement since 2019 cabinet resolution that concluded that the departments of Health, Education and Transport establish their own Internal Audit Functions. The department of Education opted not to implement the resolution due to severe financial constraints and remained serviced by PIAS. In July 2025, Cabinet rescinded the 2019 resolution and re-established a full centralised Internal Audit Services for the Province, wherein the three departments (Health, Education and Transport) were re-integrated.

The Internal Audit Function had an approved budget of R76, 853 million to service all 13 Departments of the Province and incurred expenditure of R 73, 873 million.

The CAE is satisfied that the collective skills, competencies, and experience of internal audit staff were appropriate to fulfil the approved internal audit plan.

Training and development continued during the year, with R 1, 239 million spent on professional development and training interventions attended.

Quality Assurance and Improvement Programme

PIAS maintains a Quality Assurance and Improvement Program (QAIP) to assess conformance with the Global Internal Audit Standards and identify opportunities for continuous improvement.

- Date of last internal assessment: ___
- Date of last external assessment: ___
- External assessment outcome: ___

The Audit Committee assessed the performance of the Internal Audit Function and concluded that PIAS performed effectively during the year under review.

Areas identified for improvement were incorporated into the QAIP action plan.

Stakeholder Relationships

PIAS maintains constructive working relationships with:

- The Accounting Officer and senior management;
- The Audit Committee;
- The Provincial Executive Council;
- The Auditor-General of South Africa;
- Risk management;
- Internal control; and
- Other assurance providers.

Combined Assurance

PIAS – RAS support departments in enhancing their integrated assurance processes by providing customisable combined assurance templates, conducting training sessions, and participating in departments' combined assurance forums and risk management committee meetings. Internal Audit supports these efforts by collaborating with other assurance providers and sharing relevant insights.

Value-Add

During the year under review, PIAS added value by:

- Identifying opportunities to strengthen internal controls;
- Enhancing governance and risk management processes;
- Supporting improved compliance with legislation and policies;
- Monitoring implementation of audit recommendations; and
- Providing advisory services on key strategic initiatives, including combined assurance and risk management maturity assessments and risk register analysis.

Limitations

The effectiveness and efficiency of the Internal Audit Function and Risk Management support were constrained by the continued use of outdated audit management software and risk management systems, which limited automation, risk aggregation, data analytics capabilities, and the overall optimization of audit processes. This led to increased reliance on manual procedures and a reduced ability to leverage technology-enabled auditing techniques fully.

Efforts to procure and implement updated audit software and risk management systems were initiated; however, the process was delayed due to procurement challenges associated with SITA. These delays affected the timely enhancement of audit tools and systems. Despite these constraints, internal audit activities were performed in accordance with approved plans, and mitigating measures were implemented to minimize the impact on audit coverage and quality.

Insufficient capacity within the risk management and internal control functions impairs the Department's ability to proactively identify, assess, monitor, and respond to risks, resulting in weakened governance, ineffective assurance, increased control deficiencies, compliance failures, poor decision-making, adverse audit findings, and reduced achievement of strategic and service delivery objectives.

Summary of Work Performed During the Reporting Period

Planned and Completed Audits

Category	Planned	Completed	Completion %
Assurance engagements	8	6	75%
Advisory engagements	0	0	0%
Total	8	6	75%

Audits Rolled Over

Two (2) audit engagements, i.e., Follow-Up: Persal Data Analysis and National School Nutrition Program were rolled over to the 2026/27 annual internal audit plan. Two (2) audit projects, i.e., Expenditure Management, and Cost Cutting Measures were not concluded at year-end as anticipated.

Reasons for rollovers included:

The assignments were not concluded due to a combination of the delays in commencement of the reviews due to client unavailability as well as delayed submission of key documents timeously for audit purposes.

Ad Hoc Projects

Description	Initiated	Completed
Ad hoc assignments	0	0

Status of Audit Findings

Findings Source	Total Action Plans	Resolved	In-Progress	Unresolved	Recurring Findings (Last 3 FYs)
Internal Audit	164	60	94	9	1
AGSA	188	78	58	52	0

The Internal Audit Function continues to monitor management's implementation of agreed action plans and reports progress to the Audit Committee quarterly.

12. AUDIT COMMITTEE

Purpose and Mandate

The Department is served by the Provincial Audit and Risk Committee (PARC) and the relevant Cluster Audit and Risk Committee (CLARC), established in terms of section 77 of the Public Finance Management Act and Treasury Regulation 3.1.

The Audit Committee assists the Accounting Officer and the Executive Authority by providing independent advice and oversight regarding:

- Governance;
- Risk management;
- Internal control;
- Internal audit;
- Financial and performance reporting;
- Compliance with laws and regulations;
- Information and communication technology governance; and
- Combined assurance.

The Audit Committee operates in accordance with a current Audit Committee Charter approved by the Executive Authority.

Independence

The Audit Committee operated independently and without undue influence during the year under review.
Conflicts of interest were declared at each meeting and appropriately managed in accordance with the Audit Committee Charter.

Protecting the Independence of the Internal Audit Function

The Audit Committee reviewed the organisational positioning and independence of the Internal Audit Function. It confirmed that appropriate safeguards were in place to protect internal auditors from undue influence or victimisation.
The Committee did not need to intervene to protect the independence of internal auditors during the reporting period.

Performance Against Statutory Duties

The Audit Committee is satisfied that it fulfilled its responsibilities in accordance with:

- The Public Finance Management Act;
- Treasury Regulations;
- The Global Internal Audit Standards; and
- Its approved Audit Committee Charter.

Composition of the Audit Committee

The Audit Committee was properly constituted and comprised members with a balanced mix of qualifications, experience and expertise in:

- Accounting and financial management;
- Internal and external auditing;
- Risk management;
- Governance;
- Information technology governance;
- Performance information; and
- Compliance.

Meeting Attendance

The Cluster Audit and Risk Committee held four (4) ordinary meetings and two (2) special meetings during the year under review.

Combined Assurance

The Audit Committee considers the Department's overall assurance maturity to be low, primarily due to capacity constraints in the risk management unit that have slowed the full adoption of the Provincial Combined Assurance Framework. The Department is advised to accelerate this implementation to improve assurance coverage, identify gaps, foster better coordination among assurance providers, avoid redundant efforts, and strengthen governance, risk management, and internal controls. The Head of Department is responsible for leading this effort by establishing the necessary governance structures, coordinating assurance activities effectively, and regularly reporting to the Risk Management and Audit Committees on the effectiveness of assurance regarding key risks.

Resolution of Audit Committee Recommendations

The Audit Committee monitors the implementation of its recommendations through formal quarterly reporting and follow-up processes within the CLARC structure. Progress is reviewed on an ongoing basis, and outstanding matters remain subject to oversight until all matters have been satisfactorily resolved and closed.

Audit Committee Performance Evaluation

The Audit Committee conducted a bi-annual self-assessment of its performance and effectiveness during the reporting period to evaluate the extent to which it fulfilled its mandate and statutory responsibilities. In addition, the effectiveness of the Audit Committee was independently assessed by the Auditor-General of South Africa as part of its annual audit processes. The results of these assessments confirmed that the Audit Committee was operating effectively and continued to provide independent and objective oversight.

- **Audit Committee Composition and Attendance of audit committee meetings by audit committee members**

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2025/26	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					
Eugene V Jooste	B. Com (Acc), PGD: Acc. In – Practice, International Executive Development Programme (IeDP)	SAIPA, IODSA, IISA	1 July 2025	30 June 2028	4 of 4	Yes	No	6	3
Luyanda M Mangquku, CA(SA)	Bachelor of Accounting Sciences (Hon), bachelor's in commerce (Hon) (Accounting), Master of Business Leadership, Advanced Company Law I&II; and Chartered Accountant (South Africa)	SAICA	01 June, 2024	31 May, 2027	4 of 4	Yes	No	6	2
Dr Mdu Zakwe	CA (SA)	SAICA, IIA	4 Sept 2023	30 Sept 2026	4 of 4	Yes	No	3	1

- **Remuneration of audit committee members**

Audit Committee members are remunerated in accordance with applicable legislative requirements and approved government prescripts, as provided for in the Audit Committee Members' Memoranda of Agreement. The remuneration model is a fixed-fee structure, approved by the MEC of Finance.

Members who are employees of organs of state were not remunerated, as applicable, in accordance with the relevant policies and contractual arrangements.

The Audit Committee operates as a shared committee serving a cluster of departments. Consequently, audit committee members render services across multiple departments and structures during the reporting period. As a result, the total expenditure incurred in respect of Audit Committee remuneration cannot be reliably attributed or calculated on a per-department basis and is therefore not disclosed at departmental level.

13. AUDIT COMMITTEE REPORT

The Provincial Audit and Risk Committee (PARC) serves as the shared audit and risk committee for provincial departments. In accordance with its approved Audit and Risk Committee Charter (which serves as the governance framework and terms of reference for both PARC and the Cluster Audit and Risk Committees (CLARCs)), PARC fulfils its departmental audit committee responsibilities through the designated Cluster Audit and Risk Committees (hereinafter referred to as the Audit and Risk Committee/Committee). Members of PARC assigned to the relevant Cluster Audit and Risk Committee exercised audit committee oversight of the Department during the year under review.

We are pleased to present our report for the financial year ended 31 March 2026.

Part 1: The Audit and Risk Committee Reflections – 2026

- The Committee confirms that it operated independently and with due objectivity throughout the reporting period, maintaining an appropriate strategic focus in fulfilling its oversight responsibilities. The Committee provided independent counsel and advice to the Accounting Officer on governance, risk management, internal control, financial reporting, and compliance matters. It actively monitored and managed conflicts of interest within its ranks in accordance with its Charter and maintained constructive relationships with management, the Provincial Internal Audit Service (Internal Audit Function), and the Auditor-General of South Africa (AGSA).
- The Committee ensured the independence of the Internal Audit Function and the objectivity of internal audit staff, while supporting the Chief Audit Executive in fulfilling responsibilities beyond internal auditing without compromising independence. The Committee confirms that, through MEC (Member of Executive Council) quarterly reports issued after each meeting, it has consistently reported to and, where possible, briefed the Accounting Officer and Executive Authority on its meetings, including key matters discussed, challenges identified, and recommendations for improvement.
- In accordance with Treasury Regulation 3.1.12, the Committee escalated to the Executive Authority those matters it considered to represent a material threat to the Department's control environment, most notably the sustained financial pressure under which the Department operates, the vacancy in the Chief Risk Officer position, the limited capacity of the internal control unit, and the slow resolution of internal and external audit findings.
- The Committee evaluated its performance for the year under review and is satisfied that it has effectively discharged its statutory responsibilities.

  The Committee:

- Confirms that it has met its obligations under Section 38(1)(a)(ii) of the Public Finance Management Act and Treasury Regulation 3.1. Additionally, the Committee states that it has adopted formal terms of reference as its Audit and Risk Committee Charter, operated in accordance with this charter, and fulfilled all responsibilities outlined therein, except for reviewing changes in accounting policies and practices.
- Recognises its duty to serve the public interest and confirms that it has diligently upheld this critical responsibility. It has operated without hindrance, limitations, or threats to its independence throughout the reporting period.
- Has integrated the relevant requirements of the Global Internal Audit Standards (GIAS) into its operations and aligned the IAS with the Audit Committee Charters. It confirms that the Audit Committee exercised professional scepticism in its duties, critically assessed the information provided, sought additional details when needed, and regularly evaluated whether internal audit, management, and other assurance providers upheld high ethical and professional standards.

Part 2: Composition and Meeting Attendance

The Committee is well constituted, comprising three independent external members, ensuring balanced representation of independence and a diverse mix of qualifications, expertise, and experience. The Committee held four (4) ordinary meetings and two (2) special meetings during the year under review. Attendance is set out in the table below.

#	Name of Member	Ordinary Meetings Attendance	Special Meetings Attendance
1.	Mr EV Jooste – Chairperson	4 of 4	2 of 2
2.	Mr LM Mangquku, CA(SA)	4 of 4	2 of 2
3.	Dr M Zakwe	4 of 4	2 of 2

The Committee is very pleased to advise that we have met with the Executive Authority to report on Quarter 2 and 3 progress and performance.

Part 3: Audit Committee Focus Areas

The following were reviewed during the year under review:

- **Effectiveness of the internal control systems**

The Committee reviewed the Internal Audit reports and identified significant weaknesses in controls in the following areas:

  - Schools' Infrastructure;
  - Monitoring of the implementation of the Audit Improvement Plan, where the overall internal control system was rated unsatisfactory; and
  - Capacity of the internal control unit, which had no permanent staff at year-end.

The Committee considered the management interventions, as agreed with Internal Audit, to improve the control systems in these areas and urged the Department to implement them promptly to prevent exploitation of the identified weaknesses and the recurrence of the related audit findings.

The Committee further notes the significant internal control deficiencies reported by the AGSA, namely that management did not design and implement effective review controls to ensure that performance information is properly collected, verified, reconciled, and reported; that adequate controls were not implemented to ensure that performance targets are specific, measurable, and clearly defined during the planning phase; and that leadership did not exercise effective review, monitoring, and compliance oversight. The Committee concurs with these findings and regards them as the root causes of the material findings raised on performance information and compliance with legislation.

The Committee recorded its concern regarding the slow resolution of audit findings. As at 31 March 2026, 110 AGSA action items and 99 internal audit action items remained unresolved for longer than 180 days, with no overall improvement on the position reported in the third quarter. The Committee has directed the Accounting Officer to clear the backlog of items older than 180 days and to report progress at each quarterly meeting.

- **Effectiveness of the Internal Audit Function**

As at year-end, 75% of the eight (8) projects in the approved 2025/26 annual audit plan had been completed, taking into account the amendments to the plan approved by the Committee. The amendments resulted in the approved carry-over of two (2) projects, namely the Follow-Up: Persal Data Analysis and the National School Nutrition Programme, to the 2026/27 financial year.

Two (2) projects were not completed as planned. The Review of Cost-Cutting Measures could not be finalised because the Department did not submit the information required for the audit; Internal Audit issued two escalation letters to the Head of Department, on 10 February 2026 and 1 April 2026, to facilitate the timely receipt of documentation. The Review of Financial Reporting Processes (Accruals and Payables Not Recognised) was discontinued by agreement between Internal Audit and the Chief Financial Officer, on the basis that the Provincial Treasury's support to the Department on accruals and payables had not been finalised and the review would therefore not add value; it was replaced by an in-depth review of the 2025/26 annual financial statements, which commenced in April 2026.

The Committee expressed serious concern that Internal Audit was unable to complete an approved assignment because of the Department's failure to provide documentation, and that this required escalation to the Accounting Officer on two occasions. The Committee regards the timely provision of information to assurance providers as a non-negotiable obligation of management and has instructed the Department to identify the business units responsible for the delays, to address the matter, and to report back on the corrective action taken.

Throughout this period, Internal Audit remained independent and adhered to its quality-assurance improvement plan. In the 2026/27 financial year, the Committee will continue to monitor Internal Audit's progress to ensure it meets its objectives and delivers value to the Department.

- **Effectiveness of risk management**

The Audit Committee considers the Department's risk management maturity to be below the level required to support an organisation of its size and mandate. The Department achieved 68% compliance with provincial risk management standards, and implemented only 39% of the risk mitigation action plans in its risk register by year-end. The Chief Risk Officer position has been vacant since 1 July 2025, and the risk register has not been updated to incorporate the recommendations of Provincial Internal Audit Services: Risk and Advisory Services, limiting its usefulness as a decision-support and risk-monitoring tool.

If left unaddressed, these weaknesses will continue to impair the Department's ability to identify, manage, and monitor strategic and operational risks and to meet its service delivery objectives. The Committee has accordingly recommended that the Department prioritise and expedite the filling of the Chief Risk Officer position and the resourcing of the risk management function; that the risk register be reviewed, updated, and formally presented to the Committee; and that all mitigation action plans include clearly defined milestones, deliverables, and timelines, with consequences enforced for non-performance. These recommendations have been escalated to the Executive Authority.

- **Adequacy, reliability, and accuracy of financial and performance information**

The Committee reviewed quarterly financial and performance reports at its meetings and considered the Internal Audit review of performance information, which received an overall rating of satisfactory but raised findings on the misalignment of the revised annual performance plan with the annual operational plan and on the reliability and accuracy of reported achievements for selected indicators.

Notwithstanding the improvement in reported performance during the year, from 40% of quarterly targets achieved in the third quarter to 80% in the fourth quarter, the Committee notes with concern that the AGSA raised material findings on the reported performance information for all three programmes selected for auditing. The findings relate to indicators and targets that were not well defined during planning, the absence of adequate supporting evidence, reported achievements that did not agree to the underlying evidence, and approved changes to targets that were not disclosed in the prescribed format. The AGSA further reported that preventable material misstatements were identified in the annual performance report submitted for auditing and that management did not correct all of them.

The Committee had, during the year, emphasised the need for validation of performance data and alignment of performance reporting with audit evidence. It has directed the Department to submit verified evidence for all reported achievements, to strengthen the definition of indicators and targets at the planning stage, and to implement the information systems required to monitor progress towards service delivery targets.

- **Adequacy and effectiveness of Information and Communication Technology (ICT) Governance**

The Committee reviewed ICT governance effectiveness through quarterly reports from the Accounting Officer, scheduled internal audits, and regulatory reviews conducted by external auditors. These reports provided insights into the Department's execution of its IT strategies and projects, including the impact of budget reductions on digital transformation, progress on infrastructure upgrades, cost savings realised, cybersecurity measures, and challenges in staffing the ICT function. The Committee emphasised the potential of ICT as a force multiplier in addressing service delivery gaps and directed that realised savings be redirected to critical projects. All departments, including this one, are urged to:

  - Work together consistently to identify, assess, monitor, and escalate cybersecurity risks in a coordinated manner;
  - Align their ICT strategic plans with departmental performance and budgeting processes to support the successful execution of key ICT projects by applying effective project management principles; and
  - Collaborate to coordinate and consolidate ICT strategies at the provincial level, thereby promoting teamwork and synergy across similar IT systems.

Internal Audit conducted one (1) review, namely the IT Systems Assessment, which received a satisfactory rating.

- **Accounting and auditing concerns identified through internal and external audits**

The AGSA did not report any limitation on the scope of its audit of the annual financial statements. The Committee notes, however, that the AGSA was unable to obtain sufficient appropriate audit evidence in respect of disciplinary steps taken against officials who incurred unauthorised, irregular, and fruitless and wasteful expenditure, and in respect of the registration and qualification of contractors awarded construction contracts, and that these matters were reported as material non-compliance.

In respect of Internal Audit, the Committee reports that the Review of Cost-Cutting Measures could not be completed owing to the Department's failure to submit the required documentation, notwithstanding two escalation letters to the Head of Department. The Committee regards this as an unacceptable constraint on the work of the Internal Audit Function and has required management to give assurance that assurance providers will be given unrestricted and timely access to information in future.

- **Compliance with legal and regulatory provisions**

The Committee is unable to report that it is satisfied with the Department's compliance with applicable laws and regulations. The AGSA reported material findings on compliance with legislation under the following themes:

  - Expenditure management – effective and appropriate steps were not taken to prevent irregular expenditure, the majority of which arose from non-compliance with supply chain management requirements; effective steps were not taken to prevent fruitless and wasteful expenditure, most of which arose from interest and penalties on the late settlement of supplier accounts; and payments were not made within 30 days of receipt of invoices;
  - Consequence management – investigations into unauthorised, irregular, and fruitless and wasteful expenditure were not performed, and there was no evidence that disciplinary steps were taken against the officials concerned;
  - Procurement and contract management – evidence was not available that construction contracts were awarded to contractors registered and qualified in terms of the Construction Industry Development Board Regulations; and
  - Strategic planning and performance management – information systems were not implemented to enable the monitoring of progress towards targets, core objectives, and service delivery.

These findings are consistent with the matters the Committee monitored during the year. Compliance with the 30-day payment requirement regressed from 72% in the third quarter to 67% in the fourth quarter, and the Department was unable to quantify its overall rate of compliance against the policies

and legislation applicable to it. The Committee has directed the Department to develop and implement a remedial action plan addressing the control deficiencies underlying each finding, and to submit a quarterly compliance dashboard identifying areas of improvement and non-compliance.

The Committee notes that Provincial Treasury, through Provincial Internal Audit Services (PIAS), has developed a Provincial Compliance Framework to promote a standardised and coordinated approach to compliance management across provincial departments. The framework is intended to strengthen compliance governance, improve the consistency of compliance processes, and facilitate the timely identification and mitigation of compliance risks, including financial penalties, reputational damage, and service delivery disruptions arising from non-compliance with applicable legislation. The Department is urged to adopt and implement the framework.

- **Material irregularities and consequence management**

The Committee monitored the status of material irregularities reported by the AGSA in terms of the Public Audit Act and the Material Irregularity Regulations.

In respect of the payment of hostel allowances to ineligible employees, which resulted in a financial loss of R3,74 million, the Department has stopped the payments, instituted monthly PERSAL verification at district level, and recovered R1,44 million (38% of the loss) as at 28 July 2026. The investigation was completed on 28 July 2026 and identified the officials responsible; disciplinary processes had not yet commenced at the date of the audit report. The Committee has directed that these processes be instituted without further delay and that recoveries continue.

In respect of learners not being fed under the National School Nutrition Programme, the Department terminated the previous contract, implemented interim feeding arrangements, and appointed new service providers with effect from 1 April 2026 in certain districts, with the appointment process in the remaining districts still under way. The matter has been referred to the State Attorney and the investigation was in progress at the date of the audit report. No further instances of learners not being fed were identified during the current audit.

The Committee further notes that additional material irregularities were identified during the 2025/26 audit and that the Department's Internal Control Unit and the Forensic Unit of the Office of the Premier conducted 80 investigations into allegations reported over the period 1 April 2014 to 31 March 2026, of which 29 first-phase reports had been issued to management with implementation of the recommendations still in progress. The Committee regards the pace of investigation, recovery, and disciplinary action as the Department's single most significant accountability weakness and has required material irregularities and consequence management to be tabled as a standing item at each of its meetings.

- **The quality of the in-year management and the monthly/quarterly reports submitted in accordance with legislation**

The Committee reviewed the quarterly financial reports at its meetings and was satisfied with the manner in which they were prepared and issued by the Department's Accounting Officer during the year under review for in-year monitoring and quarterly performance reporting, in accordance with the PFMA and the Division of Revenue Act. The Committee noted, however, that the reconciliation of accruals and payables remained incomplete during the year and that the Department was unable to quantify its rate of compliance with applicable policies and legislation, both of which limited the completeness of in-year reporting. The Department has been directed to finalise the accruals reconciliation and to strengthen the supporting information underlying its quarterly submissions.

- **Financial sustainability and going concern**

The Committee gave sustained attention to the Department's financial position. As disclosed in the annual financial statements, the Department's bank overdraft was R0,98 billion at 31 March 2026, a reduction of R0,93 billion from the R1,91 billion reported in the prior year. The Department continues to operate under severe financial constraints arising from budget reductions implemented from the 2021/22 financial year and their carry-through effect, which have eroded the baseline by approximately R26 billion, compounded by insufficient funding for wage agreement adjustments and pay progressions and the consequent accumulation of accruals and payables at the start of each year.

The Department is implementing cost containment measures and a financial recovery plan, and Provincial Treasury invoked section 18 of the PFMA with effect from 2 April 2025, subsequently extended, to control expenditure. The Committee acknowledges the improvement achieved during the year, including the reduction in the overdraft and the movement from a projected overspend to an underspend at year-end, but records that these outcomes were substantially driven by expenditure controls rather than by a resolution of the underlying funding shortfall. Compensation of employees continues to consume a disproportionate share of the budget, constraining goods and services and, in turn, service delivery.

The Committee is of the view that the Department's financial position is not sustainable in its present form and that it cannot be resolved by departmental action alone. The Committee has recommended that the Executive Authority engage Provincial and National Treasury on a durable solution to the structural funding shortfall, and that the Department continue stringent monthly monitoring of the wage bill and clarify the accountability and delegation arrangements arising from the section 18 intervention and the duration thereof.

- **Combined Assurance**

The Department has not yet rolled out the provincial combined assurance framework, principally because of capacity constraints in the risk management unit and the prolonged vacancy in the Chief Risk Officer position. The absence of combined assurance limits visibility of areas of over- or under-assurance and creates a risk of duplicated assurance effort at a time when resources are already constrained.

The Head of Department remains responsible for ensuring the proper implementation of the framework, including establishing the required governance structures, designating a combined assurance champion, mapping key risks to assurance providers, coordinating with those providers, and reporting regularly to the Audit Committee. Accelerating implementation will improve assurance coverage, enable gaps to be identified more quickly, and strengthen governance, risk management, and internal controls.

- **Evaluation of the annual financial statements**

The Committee has:

  - Reviewed and discussed the Annual Financial Statements, including the audit report, with the Accounting Officer, the AGSA, and Internal Audit;
  - Reviewed the AGSA's Management Report;
  - Reviewed the Department's processes for compliance with legal and regulatory provisions;
  - Reviewed the appropriateness of the going concern assumption applied in the preparation of the Annual Financial Statements and the related disclosure; and
  - Reviewed the conclusion regarding the usefulness and reliability of performance information resulting from the Department's external audit.

The Committee commends the Department for submitting Annual Financial Statements free of material misstatements, which represents a meaningful improvement in financial reporting discipline achieved under difficult financial and capacity conditions. The Committee is unable to extend the same commendation to the annual performance report, in which preventable material misstatements were identified and not all corrected, and it has directed that the review and quality assurance processes applied to the financial statements be extended to the performance report.

- **Auditor-General's Report**

The Audit Committee concurs with and accepts the AGSA's conclusions and is of the opinion that the audited annual financial statements should be accepted and read together with the AGSA's report.

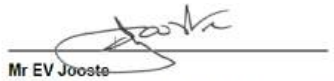
The Committee notes that the AGSA expressed an unqualified opinion on the annual financial statements, with an emphasis of matter drawing attention to the going concern disclosure. The Committee notes with concern the material findings raised on the reported performance information for Programme 2: Public Ordinary Schools, Programme 5: Early Childhood Development, and Programme 6: Infrastructure Development, and the material non-compliance reported in respect of expenditure management, consequence management, procurement and contract management, and strategic planning and performance management.

The Committee also notes the achievement of planned targets reported for the selected programmes, being 57% for Programme 2 against budget expenditure of 99,4%, 38% for Programme 5 against budget expenditure of 95,3%, and 74% for Programme 6 against budget expenditure of 85,5%, and has drawn the Executive Authority's attention to the relationship between expenditure incurred and service delivery achieved.

The Department has been urged to develop and implement remedial action plans addressing the control deficiencies that gave rise to the identified findings, to align its processes with the applicable legislative and regulatory requirements, and to prevent the recurrence of similar findings in future. The Committee will monitor the implementation of these plans at each of its meetings during the 2026/27 financial year.

- **Conclusion**

The Audit Committee appreciates the cooperation and support of the Department's management, the AGSA, and Internal Audit in fulfilling the Committee's mandate. The Committee acknowledges the Department's achievement in maintaining an unqualified opinion on its annual financial statements in a period of acute financial constraint, and remains committed to supporting the Accounting Officer and the Executive Authority in addressing the governance, risk management, and control weaknesses identified in this report.



Mr EV Jooste
Chairperson: Cluster Audit and Risk Committee
Department of Education
Date: 20 August 2026

14. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	**Response Yes / No**	**Discussion** (***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	Not applicable for the department.
Developing and implementing a preferential procurement policy?	No	The Department did not apply B-BBEE certificate levels 1–8 as part of the development or implementation of its preferential procurement policy. The Department's preferential procurement provisions, as embodied in the departmental Supply Chain Management (SCM) policy, set specific preferential goals to guide award of work to companies. The specific goals are: - 100% Black ownership - Equal to or above 51% female ownership - Equal to or above 51% youth ownership - Preference for enterprises owned by persons living with disabilities. The awarded enterprises are required to submit their B-BBEE Certificates or Affidavits for verification purposes.
Determining qualification criteria for the sale of state-owned enterprises?	N/A	Not applicable for the department.
Developing criteria for entering into partnerships with the private sector?	N/A	Not applicable for the department.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	Not applicable for the department.

PART D: HUMAN RESOURCE MANAGEMENT

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

During the 2025/26 financial year, the Department continued to focus on maintaining an appropriately structured, skilled and capable workforce to support the achievement of its strategic objectives and service-delivery priorities.
The Department's approved establishment comprised **103 130posts**, of which **97 715 were filled**, representing a vacancy rate of 5,3. The Department continued to monitor vacancies and implement recruitment and selection processes in line with applicable legislative and policy requirements.

The Department's key HR priorities for 2025/26 included:

- Filling critical and funded vacancies to strengthen organisational capacity.
- Improving employee performance and accountability.
- Strengthening talent management and skills development.
- Promoting employee wellness and occupational health and safety.
- Improving workforce planning and human resource utilisation.
- Strengthening compliance with HR policies, legislation and prescripts.
- Promoting an inclusive, equitable and supportive working environment.
- Addressing employee relations matters and maintaining a positive organisational climate.

These priorities contributed towards improving the Department's capacity to deliver on its mandate. However, challenges relating to vacancies, recruitment turnaround times, scarce skills, budget constraints and employee turnover continued to affect the Department's ability to maintain optimal staffing levels in certain areas.

Workforce Planning and Key Strategies to Attract and Recruit a Skilled and Capable Workforce

Workforce planning remained an important component of ensuring that the Department has the appropriate human resource capacity to achieve its strategic objectives.

The Department continued to align its workforce requirements with its organisational structure, service-delivery priorities, budget availability and strategic objectives. Critical vacancies were prioritised based on organisational needs and the potential impact of vacancies on service delivery.

Key strategies included:

- Prioritising the filling of funded and critical vacant posts.
- Implementing recruitment and selection processes in accordance with approved policies and applicable public service prescripts.
- Utilising appropriate recruitment platforms to broaden the pool of suitably qualified candidates.
- Promoting employment equity and diversity in recruitment and selection.
- Providing learning and development opportunities to build internal capacity.
- Reviewing organisational and workforce requirements to ensure alignment with service-delivery needs.

The Department will continue to strengthen workforce planning to ensure that human resource capacity is responsive to changing service-delivery requirements.

Employee Performance Management

The Department implemented employee performance management processes aimed at promoting accountability, productivity and alignment between individual performance and organisational objectives.

Performance management focused on ensuring that employees had approved performance agreements and that performance assessments were conducted in accordance with the applicable performance management framework.

Employee Wellness Programmes

The Department continued to implement employee wellness initiatives aimed at promoting the physical, emotional, social and financial wellbeing of employees.

Wellness programmes included initiatives relating to:

- 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

During 2025/26, the Department's key HR achievements included:

- Progress made in filling critical and funded vacancies.
- Implementation of employee performance management processes.
- Provision of learning and development opportunities.
- Implementation of employee wellness initiatives.
- Strengthening of HR governance and compliance.
- Support provided to employees through wellness and employee assistance interventions.
- Progress towards improving workforce planning and organisational capacity.

Key challenges experienced during the year included:

- High vacancy levels in certain critical areas.
- Difficulties in attracting candidates with scarce and specialised skills.
- Budgetary constraints affecting the filling of posts.
- Employee turnover and loss of experienced personnel.
- Workload pressures in areas experiencing capacity constraints.

3. HUMAN RESOURCE STATISTICS

3.1 Personnel related expenditure

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

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

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2025 and 31 March 2026

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
ADMINISTRATION	2 289 599	1 444 944	0,00	0,00	63,10	449,00
PUBLIC ORDINARY SCHOOL EDUCA	55 765 689	50 834 699	0,00	0,00	91,20	440,00
INDEPENDENT SCHOOL SUBS	66 324	0	0,00	0,00	0,00	0,00
PUBLIC SPECIAL SCHOOL EDUC	1 828 765	1 647 694	0,00	0,00	90,10	470,00

EARLY CHILDHOOD DEVELOPMENT	2 448 904	1 391 855	0,00	0,00	56,80	201,00
INFRASTRUCTURE DEVELOPMENT	2 672 646	40 622	0,00	0,00	1,50	766,00
EXAMINATION & EDUCATION REL SERV	2 111 697	1 359 856	0,00	0,00	64,40	85,00
Total as on Financial Systems (BAS)	67 183 624	56 719 670	0,00	0,00	84,40	390,00

Table 3.1.2 Personnel costs by salary band for the period 1 April 2025 and 31 March 2026

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
01 Lower skilled (Levels 1-2)	566 297	1,00	244 938,00	2 312
02 Skilled (Levels 3-5)	2 417 518	4.20	332 854,00	7 263
03 Highly skilled production (Levels 6-8)	37 839 462	66,30	695 949,00	54 371
04 Highly skilled supervision (Levels 9-12)	14 189 178	24,90	782 118,00	18 142
05 Senior management (Levels >= 13)	80 152	0,10	1 541 385,00	52
09 Other	547	0,00	7 104,00	77
11 Contract (Levels 3-5)	3 778	0,00	314 833,00	12
12 Contract (Levels 6-8)	64 779	0,10	126 029,00	514
13 Contract (Levels 9-12)	21 778	0,00	871 120,00	25
14 Contract (Levels >= 13)	4 912	0,00	2 456 000,00	2
18 Contract Other	40 654	0,10	105 870,00	384
19 Periodical Remuneration	85 769	0,20	22 632,00	3 790
TOTAL	**56 922 757**	**99,70**	**439 987,00**	**129 374**

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2025 and 31 March 2026

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
ADMINISTRATION	1 116 090	77,20	38 219	2,60	42 713	3,00	89 205	6,20
PUBLIC ORDINARY SCHOOL EDUCA	43 584 271	85,70	2 829	0,00	1 815 249	3,60	3 062 692	6,00
PUBLIC SPECIAL SCHOOL EDUC	1 291 009	78,40	1 932	0,10	70 863	4,30	134 665	8,20

EARLY CHILDHOOD DEVELOPMENT	1 237 217	88,90	0	0,00	29 384	2,10	51 742	3,70
INFRASTRUCTURE DEVELOPMENT	34 708	85,40	0	0,00	712	1,80	1 599	3,90
EXAMINATION & EDUCATION REL SERV	852 300	62,70	17 710	1,30	16 530	1,20	32 543	2,40
TOTAL	**48 115 595**	**84,80**	**60 690**	**0,10**	**1 975 451**	**3,50**	**3 372 446**	**5,90**

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2025 and 31 March 2026

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
01 Lower skilled (Levels 1-2)	410 467	72,50	218	0,00	48 474	8,60	53 909	9,50
02 Skilled (Levels 3-5)	1 767 511	72,90	34 000	1,40	160 292	6,60	228 073	9,40
03 Highly skilled production (Levels 6-8)	32 479 581	86,70	14 184	0,00	1 386 840	3,70	2 391 374	6,40
04 Highly skilled supervision (Levels 9-12)	11 576 998	80,60	10 219	0,10	378 989	2,60	697 125	4,90
05 Senior management (Levels >= 13)	71 346	82,30	2	0,00	201	0,20	646	0,70
09 Other	486	88,80	0	0,00	0	0,00	0	0,00
11 Contract (Levels 3-5)	2 926	75,60	116	3,00	90	2,30	310	8,00
12 Contract (Levels 6-8)	61 086	92,90	1 441	2,20	326	0,50	507	0,80
13 Contract (Levels 9-12)	19 181	78,30	28	0,10	239	1,00	485	2,00
14 Contract (Levels >= 13)	4 433	85,50	0	0,00	0	0,00	17	0,30
18 Contract Other	39 920	97,70	482	1,20	0	0,00	0	0,00
19 Periodical Remuneration	85 769	95,30	0	0,00	0	0,00	0	0,00
20 Abnormal Appointment	1 595 891	99,20	0	0,00	0	0,00	0	0,00
TOTAL	48 115 595	84,80	60 690	0,10	1 975 451	3,50	3 372 446	5,90

3.2 Employment and Vacancies

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

Table 3.2.1 Employment and vacancies by programme as on 31 March 2026

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ADMINISTRATION	2556	2112	17,40	894
EARLY CHILDHOOD DEVELOPMENT	1574	1423	9,60	6

EXAMINATION & EDUCATION REL SERV	1327	789	40,50	4
INFRASTRUCTURE DEVELOPMENT	56	53	5,40	0
PUBLIC ORDINARY SCHOOL EDUCA	93889	89 844	4,30	411
PUBLIC SPECIAL SCHOOL EDUC	3728	3494	6,30	14
TOTAL	**103 130**	**97 715**	**5,30**	**1329**

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2026

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)	**2 324**	**2312**	**0,50**	**-**
Skilled (Levels 3-5)	**7 390**	**7 257**	**1,80**	**6**
Highly Skilled Production (Levels 6-8)	**72 803**	**69 870**	**4,00**	**391**
Highly Skilled Supervision (Levels 9-12)	**20 440**	**18 123**	**11,30**	**19**
Senior Management (Levels 13-16)	**72**	**52**	**27,80**	**-**
Other	**65**	**65**	**0,00**	**396**
Contract (Levels 3-5)	**3**	**3**	**0,00**	**9**
Contract (Levels 6-8)	**14**	**14**	**0,00**	**500**
Contract (Levels 9-12)	**17**	**17**	**0,00**	**8**
Contract (Levels 13-16)	**2**	**2**	**0,00**	**-**
TOTAL	**103 130**	**97 715**	**5,30**	**1 329**

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2026

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ACCOUNTING TECHNICIAN, Permanent	32	32	0,00	2
ADMINISTRATION CLERKS, Permanent	2 706	2 693	0,50	1
ADMINISTRATION OFFICER, Permanent	6	5	16,70	-
ADMINISTRATIVE AND GOVERNANCE POLICY MANAGER, Permanent	4	4	0,00	-
ADMINISTRATIVE RELATED, Permanent	13	13	0,00	-
APPRAISERS-VALUERS AND RELATED PROFESSIONALS, Permanent	1	1	0,00	-
ARCHITECT, Permanent	3	3	0,00	-
ARCHITECTS TOWN AND TRAFFIC PLANNERS, Permanent	1	-	100,00	-
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS, Permanent	1	1	0,00	-
ARTS/CULTURE MANAGER, Permanent	1	1	0,00	-

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ASSISTANT NUTRITIONIST, Permanent	1	1	0,00	-
AUXILIARY AND RELATED WORKERS, Permanent	77	77	0,00	-
BOILER AND RELATED OPERATORS, Permanent	7	7	0,00	-
BUILDING AND OTHER PROPERTY CARETAKERS, Permanent	73	73	0,00	-
BUS AND HEAVY VEHICLE DRIVERS, Permanent	10	9	10,00	-
CALL OR CONTACT CENTRE CLERK, Permanent	5	5	0,00	-
CARETAKER/ CLEANER, Permanent	389	388	0,30	1
CHIEF FINANCIAL OFFICER, Permanent	1	1	0,00	-
CIVIL ENGINEER, Permanent	5	5	0,00	-
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC., Permanent	106	103	2,80	-
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS), Permanent	1	1	0,00	-
COMPUTER NETWORK TECHNICIAN, Permanent	33	33	0,00	-
CRIME INTELLIGENCE OFFICERS/MISDAADINTELLIGENSIE O, Permanent	1	1	0,00	-
DATA ENTRY CLERK, Permanent	51	50	2,00	2
DATABASE DESIGNER AND ADMINISTRATOR, Permanent	5	5	0,00	-
EDUCATIONISTS., Permanent	20	20	0,00	-
ELECTRICAL ENGINEER, Permanent	1	1	0,00	-
ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED, Permanent	15	15	0,00	-
EMPLOYEE WELLNESS PRACTITIONER, Permanent	1	1	0,00	-
ENGINEERING MANAGER, Permanent	2	2	0,00	-
ENGINEERING SCIENCES RELATED, Permanent	1	1	0,00	-
ENGINEERS AND RELATED PROFESSIONALS, Permanent	40	39	2,50	-
ENVIRONMENTAL ENGINEER, Permanent	1	-	100,00	-
FARM AID, Permanent	24	24	0,00	-
FARM HANDS AND LABOURERS, Permanent	13	13	0,00	-
FILING AND REGISTRY CLERK, Permanent	27	27	0,00	-
FINANCE AND ECONOMICS RELATED, Permanent	23	23	0,00	-
FINANCE CLERK, Permanent	137	136	0,70	-
FINANCE MANAGER, Permanent	3	3	0,00	-
FINANCIAL ACCOUNTANT, Permanent	1	1	0,00	-
FINANCIAL AND RELATED PROFESSIONALS, Permanent	10	10	0,00	-
FINANCIAL CLERKS AND CREDIT CONTROLLERS, Permanent	72	72	0,00	-
FOOD SERVICES AIDS AND WAITERS, Permanent	43	42	2,30	-
FOOD TRADE ASSISTANT, Permanent	49	49	0,00	-

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
GARDEN WORKER, Permanent	144	144	0,00	-
GENERAL ACCOUNTANT, Permanent	17	17	0,00	-
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS, Permanent	2	2	0,00	-
GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN, Permanent	2	2	0,00	-
HANDYPERSON, Permanent	8	8	0,00	-
HEAD OF PROVINCIAL DEPARTMENT, Permanent	1	1	0,00	-
HOUSEHOLD AND LAUNDRY WORKERS, Permanent	94	92	2,10	-
HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED, Permanent	1	1	0,00	-
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS, Permanent	76	75	1,30	-
HUMAN RESOURCE CLERK, Permanent	192	190	1,00	-
HUMAN RESOURCE MANAGER, Permanent	3	2	33,30	-
HUMAN RESOURCE PRACTITIONER, Permanent	20	20	0,00	-
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF, Permanent	11	11	0,00	-
HUMAN RESOURCES CLERKS, Permanent	110	110	0,00	-
HUMAN RESOURCES RELATED, Permanent	11	11	0,00	-
ICT PROJECT MANAGER, Permanent	1	1	0,00	-
INDUSTRIAL/ LABOUR RELATIONS OFFICER, Permanent	9	9	0,00	-
INFORMATION TECHNOLOGY & SYSTEMS MANAGER, Permanent	1	1	0,00	-
LAUNDRY WORKER (GENERAL), Permanent	14	14	0,00	-
LEGAL CLERK, Permanent	1	1	0,00	1
LEGAL RELATED MANAGER, Permanent	1	1	0,00	-
LIBRARIAN, Permanent	4	4	0,00	-
LIBRARIANS AND RELATED PROFESSIONALS, Permanent	26	26	0,00	-
LIBRARY ASSISTANT, Permanent	49	49	0,00	-
LIBRARY MAIL AND RELATED CLERKS, Permanent	28	27	3,60	-
LIBRARY MANAGER, Permanent	1	1	0,00	-
LIGHT VEHICLE DRIVER, Permanent	18	18	0,00	-
LIGHT VEHICLE DRIVERS, Permanent	29	29	0,00	-
MANAGERS NOT ELSEWHERE CLASSIFIED, Permanent	30	29	3,30	4
MATERIAL-RECORDING AND TRANSPORT CLERKS, Permanent	15	15	0,00	-
MESSENGERS PORTERS AND DELIVERERS, Permanent	17	16	5,90	-
MESSENGERS, Permanent	12	12	0,00	-
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA, Permanent	29	27	6,90	-
MIDDLE MANAGER: ADMINISTRATIVE RELATED, Permanent	12	12	0,00	1

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
MIDDLE MANAGER: ENGINEERING SCIENCES RELATED, Permanent	7	7	0,00	1
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED, Permanent	15	15	0,00	-
MIDDLE MANAGER: INTERNAL AUDIT RELATED, Permanent	2	2	0,00	-
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED, Permanent	1	1	0,00	-
MOTOR VEHICLE DRIVERS, Permanent	23	23	0,00	-
Not Available, Permanent	660	11	98,30	-
OFFICE CLEANER, Permanent	1 876	1 872	0,20	-
OFFICE MACHINE OPERATOR, Permanent	15	15	0,00	-
ORGANISATIONAL DEVELOPMENT PRACTITIONER, Permanent	3	3	0,00	-
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS, Permanent	134	132	1,50	1
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS, Permanent	20	20	0,00	-
OTHER INFORMATION TECHNOLOGY PERSONNEL., Permanent	4	4	0,00	-
OTHER MACHINE OPERATORS, Permanent	1	1	0,00	-
OTHER MIDDLE MANAGER, Permanent	22	22	0,00	-
OTHER OCCUPATIONS, Permanent	67 779	63 101	6,90	428
OTHER PRINTING TRADE WORKERS, Permanent	1	1	0,00	-
PERSONAL ASSISTANT, Permanent	37	37	0,00	-
PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS, Permanent	1	1	0,00	-
PRINTING AND RELATED MACHINE OPERATORS, Permanent	1	1	0,00	-
PROFESSIONAL NURSE, Permanent	23	3	87,00	-
PROFESSIONALS NOT ELSEWHERE CLASSIFIED., Permanent	1	1	0,00	-
PUBLIC/MEDIA RELATIONS MANAGER, Permanent	1	1	0,00	1
QUANTITY SURVEYOR, Permanent	3	3	0,00	-
Rank: DEPARTMENTAL HEAD, Permanent	932	932	0,00	-
Rank: DEPUTY PRINCIPAL, Permanent	44	44	0,00	-
Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED), Permanent	6	6	0,00	-
Rank: PRINCIPAL P1, Permanent	8	8	0,00	-
Rank: PRINCIPAL P2, Permanent	160	160	0,00	-
Rank: PRINCIPAL P3, Permanent	58	58	0,00	-
Rank: TEACHER, Permanent	22 901	22 901	0,00	1
RECEPTIONIST (GENERAL), Permanent	8	8	0,00	-
REGISTERED NURSE (DISABILITY AND REHABILITATION), Permanent	19	18	5,30	-
SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER, Permanent	1	1	0,00	-
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS, Permanent	28	27	3,60	-

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
SECURITY GUARDS, Permanent	84	83	1,20	-
SECURITY OFFICER, Permanent	2 384	2 371	0,50	-
SENIOR MANAGERS, Permanent	11	11	0,00	-
SOCIAL SCIENCES RELATED, Permanent	3	2	33,30	-
SOCIAL SERVICES MANAGER, Permanent	1	1	0,00	-
SOCIAL WORK AND RELATED PROFESSIONALS, Permanent	7	4	42,90	-
SOCIAL WORKER, Permanent	63	61	3,20	2
STAFF NURSE, Permanent	3	2	33,30	-
STAFF NURSES AND PUPIL NURSES, Permanent	3	1	66,70	-
STRATEGY/MONITORING &EVALUATION MANAGER, Permanent	2	2	0,00	-
SUPPLY CHAIN CLERK, Permanent	54	54	0,00	-
SUPPLY CHAIN MANAGER, Permanent	2	2	0,00	-
SUPPLY CHAIN PRACTITIONER, Permanent	7	7	0,00	-
SWITCHBOARD OPERATOR, Permanent	10	10	0,00	-
SYSTEMS ADMINISTRATOR, Permanent	1	1	0,00	-
TANKER DRIVER, Permanent	106	106	0,00	-
TEACHERS AIDE, Permanent	571	570	0,20	1
TECHNIC& ASSOCIATE TECHN.OCCUPATIONS NT CLASSIFIED, Permanent	1	1	0,00	-
TECHNICIANS AND ASSOCIATED PROFESSIONALS, Permanent	1	1	0,00	-
TRADE LABOURERS, Permanent	4	4	0,00	-
TRAINING AND DEVELOPMENT PROFESSIONAL, Permanent	5	5	0,00	-
URBAN AND REGIONAL PLANNER, Permanent	2	2	0,00	-
WED TECHNICIAN, Permanent	5	5	0,00	-
TOTAL	**103 130**	**97 715**	**5,30**	**1 329**

3.3 Filling of SMS Posts

Table 3.3.1 SMS post information as on 31 March 2026

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	4	100	0	0
Salary Level 14	14	13	93	1	7
Salary Level 13	54	35	65	19	35
Total	**73**	**53**	**73**	**20**	**27**

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	4	100	0	0
Salary Level 14	14	12	86	2	14
Salary Level 13	54	37	69	17	31
Total	**73**	**54**	**74**	**19**	**26**

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2025 and 31 March 2026

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

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2025 and 31 March 2026

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 2025 and 31 March 2025

Reasons for vacancies not advertised within six months
-

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 Job Evaluation Directive issued by the Department of Public Service and Administration (DPSA) in November 2024 ,all public service posts must be evaluated/recaptured using the revised Compensate Job Evaluation System. The evaluation therefore excludes all school and office based educator posts as well as posts in terms of the Occupational Specific Dispensation (OSD). Majority of the posts from salary levels 1 to 7 have been benchmarked via a National Co-ordination process by DPSA. The following table summarises the number of jobs that were evaluated /recaptured 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 2025 and 31 March 2026

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels1-2)	**2324**	**0**	**0**	**0**	**0**	**0**	**0**
Skilled (Levels 3-5)	**7390**	**0**	**0**	**0**	**0**	**0**	**0**
Highly skilled production (Levels 6-8)	**72 814**	**12**	**0**	**0**	**0**	**0**	**0**
Highly skilled supervision (Levels 9-12)	**20 447**	**57**	**0**	**0**	**0**	**0**	**0**
Senior Management Service Band A	**36**	**16**	**44**	**0**	**0**	**0**	**0**
Senior Management Service Band B	**13**	**4**	**31**	**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**
Total	**103 029**	**89**	**74**	**0**	**0**	**0**	**0**

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2025 and 31 March 2026

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

Employees with a disability	**-**

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2025 and 31 March 2026

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

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2025 and 31 March 2026

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

Employees with a disability	**-**	**-**	**-**	**-**	**-**

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

3.5 Employment Changes

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2025 and 31 March 2026

Salary band	Number of employees at beginning of period-1 April 2026	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower Skilled (Levels 1-2)	2 467	-	124	5,00
Skilled (Levels 3-5) Permanent	7 507	86	241	3,20
Highly Skilled Production (Levels 6-8)	70 236	5 155	2 912	4,10
Highly Skilled Supervision (Levels 9-12)	17 116	18	1 383	8,10
Senior Management Service Band A	37	-	4	10,80
Senior Management Service Band B	11	1	1	9,10
Senior Management Service Band C	3	1	-	0,00
Senior Management Service Band D	1	-	-	0,00
Other	514	63	145	28,20
Contracts	745	138	348	46,70
TOTAL	**98 637**	**5 462**	**5 158**	**5,20**

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2025 and 31 March 2026

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
ACCOUNTING TECHNICIAN Permanent	36	-	2	5,60
ADMINISTRATION CLERKS Permanent	2 786	4	88	3,20
ADMINISTRATION OFFICER Permanent	5	-	-	0,00
ADMINISTRATIVE AND GOVERNANCE POLICY MANAGER Permanent	4	1	1	25,00
ADMINISTRATIVE RELATED Permanent	13	-	1	7,70
AGRICULTURE RELATED Permanent	1	-	-	0,00
APPRAISERS-VALUERS AND RELATED PROFESSIONALS Permanent	1	-	-	0,00
ARCHITECT Permanent	3	-	-	0,00
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS Permanent	1	-	-	0,00
ARTS/CULTURE MANAGER Permanent	1	-	-	0,00
ASSISTANT NUTRITIONIST Permanent	1	-	-	0,00
AUXILIARY AND RELATED WORKERS Permanent	83	-	4	4,80
BOILER AND RELATED OPERATORS Permanent	7	-	-	0,00

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
BUILDING AND OTHER PROPERTY CARETAKERS Permanent	75	-	2	2,70
BUS AND HEAVY VEHICLE DRIVERS Permanent	9	-	1	11,10
CALL OR CONTACT CENTRE CLERK Permanent	5	-	-	0,00
CARETAKER/ CLEANER Permanent	402	-	13	3,20
CHIEF FINANCIAL OFFICER Permanent	1	1	1	100,00
CIVIL ENGINEER Permanent	5	-	-	0,00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC. Permanent	113	-	14	12,40
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS) Permanent	1	-	-	0,00
COMPUTER NETWORK TECHNICIAN Permanent	35	-	2	5,70
CRIME INTELLIGENCE OFFICERS/MISDAADINTELLIGENSIE O Permanent	1	-	-	0,00
DATA ENTRY CLERK Permanent	55	-	3	5,50
DATABASE DESIGNER AND ADMINISTRATOR Permanent	6	-	1	16,70
EDUCATIONISTS. Permanent	19	-	-	0,00
ELECTRICAL ENGINEER Permanent	1	-	-	0,00
ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED Permanent	16	-	-	0,00
EMPLOYEE WELLNESS PRACTITIONER Permanent	1	-	-	0,00
ENGINEERING MANAGER Permanent	2	-	-	0,00
ENGINEERING SCIENCES RELATED Permanent	2	-	-	0,00
ENGINEERS AND RELATED PROFESSIONALS Permanent	39	-	-	0,00
FARM AID Permanent	24	-	-	0,00
FARM HANDS AND LABOURERS Permanent	13	-	-	0,00
FILING AND REGISTRY CLERK Permanent	29	-	1	3,40
FINANCE AND ECONOMICS RELATED Permanent	24	-	-	0,00
FINANCE CLERK Permanent	138	-	1	0,70
FINANCE MANAGER Permanent	3	-	-	0,00
FINANCIAL ACCOUNTANT Permanent	1	-	-	0,00
FINANCIAL AND RELATED PROFESSIONALS Permanent	11	-	1	9,10
FINANCIAL CLERKS AND CREDIT CONTROLLERS Permanent	73	-	2	2,70
FOOD SERVICES AIDS AND WAITERS Permanent	43	-	1	2,30
FOOD TRADE ASSISTANT Permanent	52	-	2	3,80
GARDEN WORKER Permanent	157	-	13	8,30
GENERAL ACCOUNTANT Permanent	17	-	-	0,00
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS Permanent	2	-	-	0,00

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN Permanent	2	-	-	0,00
HANDYPERSON Permanent	9	-	1	11,10
HEAD OF PROVINCIAL DEPARTMENT Permanent	1	-	-	0,00
HOUSEHOLD AND LAUNDRY WORKERS Permanent	96	-	6	6,30
HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED Permanent	1	-	1	100,00
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS Permanent	82	-	1	1,20
HUMAN RESOURCE CLERK Permanent	203	-	11	5,40
HUMAN RESOURCE MANAGER Permanent	2	-	1	50,00
HUMAN RESOURCE PRACTITIONER Permanent	20	-	1	5,00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF Permanent	11	-	-	0,00
HUMAN RESOURCES CLERKS Permanent	110	-	2	1,80
HUMAN RESOURCES RELATED Permanent	12	-	-	0,00
ICT PROJECT MANAGER Permanent	1	-	-	0,00
INDUSTRIAL/ LABOUR RELATIONS OFFICER Permanent	9	-	-	0,00
INFORMATION TECHNOLOGY & SYSTEMS MANAGER Permanent	1	-	-	0,00
LAUNDRY WORKER (GENERAL) Permanent	14	-	-	0,00
LEGAL CLERK Permanent	2	-	1	50,00
LEGAL RELATED MANAGER Permanent	1	-	-	0,00
LIBRARIAN Permanent	4	-	-	0,00
LIBRARIANS AND RELATED PROFESSIONALS Permanent	27	-	-	0,00
LIBRARY ASSISTANT Permanent	51	1	1	2,00
LIBRARY MAIL AND RELATED CLERKS Permanent	30	-	1	3,30
LIBRARY MANAGER Permanent	1	-	-	0,00
LIGHT VEHICLE DRIVER Permanent	19	-	-	0,00
LIGHT VEHICLE DRIVERS Permanent	30	-	-	0,00
MANAGERS NOT ELSEWHERE CLASSIFIED Permanent	32	1	-	0,00
MATERIAL-RECORDING AND TRANSPORT CLERKS Permanent	16	-	-	0,00
MESSENGERS Permanent	12	-	-	0,00
MESSENGERS PORTERS AND DELIVERERS Permanent	17	-	-	0,00
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA Permanent	27	-	-	0,00
MIDDLE MANAGER: ADMINISTRATIVE RELATED Permanent	14	1	1	7,10
MIDDLE MANAGER: ENGINEERING SCIENCES RELATED Permanent	8	-	-	0,00
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED Permanent	14	-	-	0,00

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
MIDDLE MANAGER: INTERNAL AUDIT RELATED Permanent	2	-	-	0,00
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED Permanent	1	-	-	0,00
MOTOR VEHICLE DRIVERS Permanent	23	-	-	0,00
Not Available Permanent	4	-	-	0,00
OCCUPATIONAL THERAPIST Permanent	1	-	-	0,00
OFFICE CLEANER Permanent	1 999	-	124	6,20
OFFICE MACHINE OPERATOR Permanent	18	-	2	11,10
ORGANISATIONAL DEVELOPMENT PRACTITIONER Permanent	3	-	-	0,00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS Permanent	388	-	165	42,50
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS Permanent	23	-	1	4,30
OTHER CLERICAL SUPPORT WORKERS Permanent	918	188	309	33,70
OTHER INFORMATION TECHNOLOGY PERSONNEL. Permanent	4	-	-	0,00
OTHER MACHINE OPERATORS Permanent	2	-	-	0,00
OTHER MIDDLE MANAGER Permanent	21	-	-	0,00
OTHER OCCUPATIONS Permanent	61 775	5 263	4 268	6,90
OTHER PRINTING TRADE WORKERS Permanent	1	-	-	0,00
PERSONAL ASSISTANT Permanent	37	-	-	0,00
PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS Permanent	1	-	-	0,00
PRINTING AND RELATED MACHINE OPERATORS Permanent	1	-	-	0,00
PROFESSIONAL NURSE Permanent	4	-	-	0,00
PROFESSIONALS NOT ELSEWHERE CLASSIFIED. Permanent	1	-	-	0,00
PROGRAMME OR PROJECT MANAGER Permanent	1	-	-	0,00
PUBLIC/MEDIA RELATIONS MANAGER Permanent	2	-	-	0,00
QUANTITY SURVEYOR Permanent	3	-	-	0,00
Rank: DEPARTMENTAL HEAD Permanent	949	-	-	0,00
Rank: DEPUTY PRINCIPAL Permanent	37	-	-	0,00
Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED) Permanent	6	-	-	0,00
Rank: PRINCIPAL P1 Permanent	12	-	-	0,00
Rank: PRINCIPAL P2 Permanent	165	-	-	0,00
Rank: PRINCIPAL P3 Permanent	57	-	-	0,00
Rank: TEACHER Permanent	23 496	-	-	0,00
RECEPTIONIST (GENERAL) Permanent	8	-	-	0,00
REGISTERED NURSE (DISABILITY AND REHABILITATION) Permanent	19	-	1	5,30

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER Permanent	1	-	-	0,00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS Permanent	28	-	1	3,60
SECURITY GUARDS Permanent	85	-	1	1,20
SECURITY OFFICER Permanent	2 449	1	72	2,90
SENIOR MANAGERS Permanent	12	-	-	0,00
SOCIAL AUXILIARY WORKER Permanent	-	-	1	0,00
SOCIAL SCIENCES RELATED Permanent	2	-	-	0,00
SOCIAL SERVICES MANAGER Permanent	1	-	-	0,00
SOCIAL WORK AND RELATED PROFESSIONALS Permanent	4	-	-	0,00
SOCIAL WORKER Permanent	64	-	1	1,60
SPEECH THERAPY AND AUDIOLOGY Permanent	1	-	-	0,00
STAFF NURSE Permanent	2	-	-	0,00
STAFF NURSES AND PUPIL NURSES Permanent	1	-	-	0,00
STRATEGY/MONITORING &EVALUATION MANAGER Permanent	1	-	1	100,00
SUPPLY CHAIN CLERK Permanent	58	-	3	5,20
SUPPLY CHAIN MANAGER Permanent	3	-	1	33,30
SUPPLY CHAIN PRACTITIONER Permanent	8	-	1	12,50
SWITCHBOARD OPERATOR Permanent	10	-	-	0,00
SYSTEMS ADMINISTRATOR Permanent	1	-	-	0,00
TANKER DRIVER Permanent	112	-	6	5,40
TEACHERS AIDE Permanent	597	-	18	3,00
TECHNIC& ASSOCIATE TECHN.OCCUPATIONS NT CLASSIFIED Permanent	1	1	-	0,00
TECHNICIANS AND ASSOCIATED PROFESSIONALS Permanent	1	-	-	0,00
TRADE LABOURERS Permanent	5	-	-	0,00
TRAINING AND DEVELOPMENT PROFESSIONAL Permanent	5	-	-	0,00
URBAN AND REGIONAL PLANNER Permanent	2	-	-	0,00
WED TECHNICIAN Permanent	5	-	-	0,00
TOTAL	**98 637**	**5 462**	**5 158**	**5,20**

Table 3.5.3 Reasons why staff left the department for the period 1 April 2025 and 31 March 2026

Termination Type	Number	% of Total Resignations
Death	338	6,60
Resignation	777	15,1
Expiry of contract	1 768	34,30

Transfers	1	0,00
Dismissal-operational changes	1	0,00
Discharged due to ill health	74	1,40
Dismissal-misconduct	49	0,90
Retirement	2 150	41,70
TOTAL	**5 158**	**100,00**
Total	**-**	**-**
Total number of employees who left as a % of total employment	**-**	**5,20%**

Table 3.5.4 Promotions by critical occupation for the period 1 April 2025 and 31 March 2026

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
ACCOUNTING TECHNICIAN	36	-	0,00	28	77,80
ADMINISTRATION CLERKS	2 786	-	0,00	2 514	90,20
ADMINISTRATION OFFICER	5	-	0,00	2	40,00
ADMINISTRATIVE AND GOVERNANCE POLICY MANAGER	4	-	0,00	-	0,00
ADMINISTRATIVE RELATED	13	-	0,00	8	61,50
AGRICULTURE RELATED	1	-	0,00	1	100,00
APPRAISERS-VALUERS AND RELATED PROFESSIONALS	1	-	0,00	-	0,00
ARCHITECT	3	-	0,00	1	33,30
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	1	-	0,00	-	0,00
ARTS/CULTURE MANAGER	1	-	0,00	-	0,00
ASSISTANT NUTRITIONIST	1	-	0,00	1	100,00
AUXILIARY AND RELATED WORKERS	83	-	0,00	51	61,40
BOILER AND RELATED OPERATORS	7	-	0,00	-	0,00
BUILDING AND OTHER PROPERTY CARETAKERS	75	-	0,00	6	8,00
BUS AND HEAVY VEHICLE DRIVERS	9	-	0,00	12	133,30
BUS DRIVER	-	-	0,00	1	0,00
CALL OR CONTACT CENTRE CLERK	5	-	0,00	4	80,00
CARETAKER/ CLEANER	402	-	0,00	291	72,40

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
CHIEF FINANCIAL OFFICER	1	-	0,00	-	0,00
CIVIL ENGINEER	5	-	0,00	2	40,00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	113	-	0,00	137	121,20
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	1	-	0,00	1	100,00
COMMUNICATION AND INFORMATION RELATED	-	-	0,00	1	0,00
COMPUTER NETWORK TECHNICIAN	35	-	0,00	16	45,70
CONSERVATION LABOURERS*	-	-	0,00	1	0,00
CRIME INTELLIGENCE OFFICERS/MISDAADINTELLIGENSIE O	1	-	0,00	-	0,00
DATA ENTRY CLERK	55	-	0,00	43	78,20
DATABASE DESIGNER AND ADMINISTRATOR	6	-	0,00	3	50,00
EDUCATIONISTS.	19	-	0,00	-	0,00
ELECTRICAL ENGINEER	1	-	0,00	-	0,00
ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED	16	-	0,00	11	68,80
EMPLOYEE WELLNESS PRACTITIONER	1	-	0,00	1	100,00
ENGINEERING MANAGER	2	1	50,00	2	100,00
ENGINEERING SCIENCES RELATED	2	-	0,00	1	50,00
ENGINEERS AND RELATED PROFESSIONALS	39	-	0,00	30	76,90
FARM AID	24	-	0,00	24	100,00
FARM HANDS AND LABOURERS	13	-	0,00	18	138,50
FILING AND REGISTRY CLERK	29	-	0,00	21	72,40
FINANCE AND ECONOMICS RELATED	24	-	0,00	14	58,30
FINANCE CLERK	138	-	0,00	115	83,30
FINANCE MANAGER	3	-	0,00	-	0,00
FINANCIAL ACCOUNTANT	1	-	0,00	-	0,00
FINANCIAL AND RELATED PROFESSIONALS	11	-	0,00	2	18,20

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
FINANCIAL CLERKS AND CREDIT CONTROLLERS	73	-	0,00	26	35,60
FOOD SERVICES AIDS AND WAITERS	43	-	0,00	22	51,20
FOOD TRADE ASSISTANT	52	-	0,00	26	50,00
GARDEN WORKER	157	-	0,00	121	77,10
GENERAL ACCOUNTANT	17	-	0,00	8	47,10
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	2	-	0,00	-	0,00
GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN	2	-	0,00	1	50,00
GROUNDSKEEPER	-	-	0,00	2	0,00
HANDYPERSON	9	-	0,00	9	100,00
HEAD OF PROVINCIAL DEPARTMENT	1	-	0,00	-	0,00
HOUSEHOLD AND LAUNDRY WORKERS	96	-	0,00	67	69,80
HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED	1	-	0,00	10	1 000,00
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS	82	-	0,00	7	8,50
HUMAN RESOURCE CLERK	203	-	0,00	140	69,00
HUMAN RESOURCE MANAGER	2	-	0,00	-	0,00
HUMAN RESOURCE PRACTITIONER	20	-	0,00	20	100,00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	11	-	0,00	4	36,40
HUMAN RESOURCES CLERKS	110	-	0,00	47	42,70
HUMAN RESOURCES RELATED	12	-	0,00	9	75,00
ICT PROJECT MANAGER	1	-	0,00	-	0,00
INDUSTRIAL/ LABOUR RELATIONS OFFICER	9	-	0,00	9	100,00
INFORMATION TECHNOLOGY & SYSTEMS MANAGER	1	-	0,00	-	0,00
INFORMATION TECHNOLOGY RELATED	-	-	0,00	1	0,00
INFRASTRUCTURE COORDINATOR	-	-	0,00	2	0,00
LAUNDRY WORKER (GENERAL)	14	-	0,00	13	92,90

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
LEGAL CLERK	2	-	0,00	2	100,00
LEGAL RELATED MANAGER	1	-	0,00	-	0,00
LIBRARIAN	4	-	0,00	1	25,00
LIBRARIANS AND RELATED PROFESSIONALS	27	-	0,00	-	0,00
LIBRARY ASSISTANT	51	-	0,00	33	64,70
LIBRARY MAIL AND RELATED CLERKS	30	-	0,00	7	23,30
LIBRARY MANAGER	1	-	0,00	-	0,00
LIGHT VEHICLE DRIVER	19	-	0,00	8	42,10
LIGHT VEHICLE DRIVERS	30	-	0,00	7	23,30
MANAGERS NOT ELSEWHERE CLASSIFIED	32	-	0,00	1	3,10
MATERIAL-RECORDING AND TRANSPORT CLERKS	16	-	0,00	6	37,50
MESSENGERS	12	-	0,00	10	83,30
MESSENGERS PORTERS AND DELIVERERS	17	-	0,00	6	35,30
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA	27	-	0,00	21	77,80
MIDDLE MANAGER: ADMINISTRATIVE RELATED	14	-	0,00	15	107,10
MIDDLE MANAGER: ENGINEERING SCIENCES RELATED	8	-	0,00	6	75,00
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	14	-	0,00	14	100,00
MIDDLE MANAGER: INTERNAL AUDIT RELATED	2	-	0,00	1	50,00
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED	1	-	0,00	-	0,00
MOTOR VEHICLE DRIVERS	23	-	0,00	5	21,70
Not Available	4	-	0,00	-	0,00
OCCUPATIONAL THERAPIST	1	-	0,00	1	100,00
OFFICE CLEANER	1 999	-	0,00	1 600	80,00
OFFICE MACHINE OPERATOR	18	-	0,00	12	66,70
ORGANISATIONAL DEVELOPMENT PRACTITIONER	3	-	0,00	1	33,30

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	388	-	0,00	157	40,50
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	23	-	0,00	8	34,80
OTHER CLERICAL SUPPORT WORKERS	918	-	0,00	1	0,10
OTHER INFORMATION TECHNOLOGY PERSONNEL.	4	-	0,00	1	25,00
OTHER MACHINE OPERATORS	2	-	0,00	1	50,00
OTHER MIDDLE MANAGER	21	-	0,00	15	71,40
OTHER OCCUPATIONS	61 775	1 682	2,70	77 474	125,40
OTHER PRINTING TRADE WORKERS	1	-	0,00	-	0,00
PERSONAL ASSISTANT	37	-	0,00	34	91,90
PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS	1	-	0,00	-	0,00
PRINTING AND RELATED MACHINE OPERATORS	1	-	0,00	1	100,00
PROFESSIONAL NURSE	4	-	0,00	-	0,00
PROFESSIONALS NOT ELSEWHERE CLASSIFIED.	1	-	0,00	-	0,00
PROGRAMME OR PROJECT MANAGER	1	-	0,00	-	0,00
PUBLIC/MEDIA RELATIONS MANAGER	2	-	0,00	-	0,00
QUANTITY SURVEYOR	3	-	0,00	1	33,30
Rank: DEPARTMENTAL HEAD	949	-	0,00	-	0,00
Rank: DEPUTY PRINCIPAL	37	-	0,00	-	0,00
Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED)	6	-	0,00	-	0,00
Rank: PRINCIPAL P1	12	-	0,00	-	0,00
Rank: PRINCIPAL P2	165	-	0,00	-	0,00
Rank: PRINCIPAL P3	57	-	0,00	-	0,00
Rank: TEACHER	23 496	-	0,00	-	0,00
RECEPTIONIST (GENERAL)	8	-	0,00	6	75,00
REGISTERED NURSE (DISABILITY AND REHABILITATION)	19	-	0,00	2	10,50

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
RISK MANAGEMENT AND SECURITY SERVICES	-	-	0,00	1	0,00
RISK OFFICER	-	-	0,00	1	0,00
SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER	1	-	0,00	1	100,00
SCRIBE	-	-	0,00	1	0,00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	28	-	0,00	20	71,40
SECURITY GUARDS	85	-	0,00	31	36,50
SECURITY OFFICER	2 449	-	0,00	2 377	97,10
SECURITY OFFICERS	-	-	0,00	3	0,00
SENIOR MANAGERS	12	-	0,00	-	0,00
SOCIAL SCIENCES RELATED	2	-	0,00	-	0,00
SOCIAL SERVICES MANAGER	1	-	0,00	-	0,00
SOCIAL WORK AND RELATED PROFESSIONALS	4	-	0,00	-	0,00
SOCIAL WORKER	64	-	0,00	29	45,30
SPEECH THERAPY AND AUDIOLOGY	1	-	0,00	-	0,00
STAFF NURSE	2	-	0,00	-	0,00
STAFF NURSES AND PUPIL NURSES	1	-	0,00	-	0,00
STRATEGY/MONITORING &EVALUATION MANAGER	1	-	0,00	-	0,00
SUPPLY CHAIN CLERK	58	-	0,00	44	75,90
SUPPLY CHAIN MANAGER	3	-	0,00	-	0,00
SUPPLY CHAIN PRACTITIONER	8	-	0,00	7	87,50
SWITCHBOARD OPERATOR	10	-	0,00	2	20,00
SYSTEMS ADMINISTRATOR	1	-	0,00	1	100,00
TANKER DRIVER	112	-	0,00	60	53,60
TEACHERS AIDE	597	-	0,00	441	73,90
TECHNIC& ASSOCIATE TECHN.OCCUPATIONS NT CLASSIFIED	1	-	0,00	-	0,00

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
TECHNICIANS AND ASSOCIATED PROFESSIONALS	1	-	0,00	-	0,00
TRADE LABOURERS	5	-	0,00	1	20,00
TRAINING AND DEVELOPMENT PROFESSIONAL	5	-	0,00	5	100,00
URBAN AND REGIONAL PLANNER	2	-	0,00	1	50,00
WED TECHNICIAN	5	-	0,00	4	80,00
TOTAL	**98 637**	**1 683**	**1,70**	**86 395**	**87,60**

Table 3.5.5 Promotions by salary band for the period 1 April 2025 and 31 March 2026

Salary Band	Employees 1 April 2025	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower Skilled (Levels 1-2)	2 467	-	0,00	1 996	80,90
Skilled (Levels 3-5)	7 507	-	0,00	6 656	88,70
Highly Skilled Production (Levels 6-8)	70 236	818	1,20	60 044	85,50
Highly Skilled Supervision (Levels 9-12)	17 116	863	5,00	17 656	103,20
Senior Management (Levels 13-16)	52	2	3,80	-	0,00
Other	514	-	0,00	-	0,00
Contracts	745	-	0,00	43	5,80
TOTAL	**98 637**	**1 683**	**1,70**	**86 395**	**87,60**

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 2026

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	31	-	1	-	20	-	2	-	54
Professionals	23 333	132	1 412	320	55 618	485	5 261	1 466	88 027
Technicians and associate professionals	58	-	8	1	82	1	16	1	167
Clerks	1 045	2	102	5	3 017	32	225	85	4 513
Service Shop and Market Sales Workers	44	-	3	-	16	-	4	1	68
Craft and Related Trade Workers	1	-	-	-	-	-	-	-	1
Plant and Machine Operators and Assemblers	129	3	36	1	1	-	-	-	170
Labourers and Related Workers	226	3	10	1	272	6	14	7	539
Elementary occupations	973	6	31	8	1 477	9	25	12	2 541
Protect Rescue Social Health Science Support Pers	2 297	5	11	1	606	4	27	2	2 953
Unknown	3	-	-	-	3	-	4	1	11
TOTAL	**28 140**	**151**	**1 614**	**337**	**61 112**	**537**	**5 578**	**1 575**	**99 044**
Employees with disabilities	**8**	**1**	**4**	**-**	**24**	**1**	**4**	**-**	**42**

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	3	-	-	-	2	-	-	-	5
Senior Management	27	-	1	-	18	-	2	-	48
Professionally qualified and experienced specialists and mid-management	6 343	73	667	134	9 163	132	1 305	326	18 142
Skilled technical and academically qualified workers, junior management, supervisors, foremen	17 041	61	810	188	46 591	362	4 049	1 157	70 259
Semi-skilled and discretionary decision making	3 549	12	113	7	3 257	37	200	88	7 263
Unskilled and defined decision making	888	5	21	5	1 369	6	16	2	2 312
Not Available,	119	-	1	2	331	-	6	2	461
Contract	170	-	1	1	381	-	-	-	553
TOTAL	**28 140**	**151**	**1 614**	**337**	**61 112**	**537**	**5 578**	**1 575**	**99 044**

Table 3.6.3 Recruitment for the period 1 April 2025 to 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	-	-	-	-	1	-	-	-	1
Senior Management	-	-	-	-	-	-	1	-	1
Professionally qualified and experienced specialists and mid-management	13	-	1	1	2	-	1	-	18
Skilled technical and academically qualified workers, junior management, supervisors, foremen	1 364	2	47	20	3 392	27	221	82	5 155
Semi-skilled and discretionary decision making	40	-	1	-	42	-	2	1	86
Not Available	26	-	-	-	37	-	-	-	63
Contract	46	-	1	-	91	-	-	-	138
TOTAL	**1 489**	**2**	**50**	**21**	**3 565**	**27**	**225**	**83**	**5 462**
Employees with disabilities	**-**	**-**	**-**	**-**	**1**	**-**	**-**	**-**	**1**

Table 3.6.4 Promotions for the period 1 April 2025 to 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management	1	-	-	-	1	-	-	-	2
Professionally qualified and experienced specialists and mid-management	6 305	76	688	133	9 491	134	1 337	355	18 519
Skilled technical and academically qualified workers, junior management, supervisors, foremen	14 216	55	656	161	40 831	303	3 620	1 020	60 862
Semi-skilled and discretionary decision making	3 306	8	81	4	2 978	35	163	81	6 656
Unskilled and defined decision making	759	5	22	3	1 185	6	14	2	1 996
Contract (Professionally qualified)	7	-	-	-	10	-	-	-	17
Contract (Skilled technical)	3	-	-	-	14	-	-	-	17
Contract (Semi-skilled)	3	-	-	-	6	-	-	-	9
TOTAL	**24 600**	**144**	**1 447**	**301**	**54 516**	**478**	**5 134**	**1 458**	**88 078**
Employees with disabilities	**6**	**1**	**4**	**-**	**23**	**1**	**4**	**-**	**39**

Table 3.6.5 Terminations for the period 1 April 2025 to 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management	1	-	1	-	3	-	-	-	**5**
Professionally qualified and experienced specialists and mid-management	342	7	70	17	771	12	116	48	**1 383**
Skilled technical and academically qualified workers, junior management, supervisors, foremen	653	5	42	15	1 936	21	150	90	**2 912**
Semi-skilled and discretionary decision making	126	1	5	-	94	4	4	7	**241**
Unskilled and defined decision making	40	-	6	-	78	-	-	-	**124**
Not Available	57	-	-	-	88	-	-	-	**145**
Contract (Top Management)	-	-	1	-	-	-	-	-	**1**
Contract (Professionally qualified)	1	-	-	-	-	-	-	-	**1**
Contract (Skilled technical)	126	-	1	-	219	-	-	-	**346**
TOTAL	**1 346**	**13**	**126**	**32**	**3 189**	**37**	**270**	**145**	**5 158**
Employees with Disabilities	**-**	**-**	**-**	**-**	**2**	**-**	**-**	**-**	**2**

Table 3.6.6 Disciplinary action for the period 1 April 20YY to 31 March 20ZZ

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
DEMOTION	1	-	-	-	2	-	-	-	**3**
FINAL WRITTEN WARNING	7	-	1	-	12	-	1	-	**21**
FINE	4	-	-	-	8	-	1	-	**13**
SUSPENDED WITHOUT PAYMENT	12	-	1	-	6	-	-	-	**19**
WRITTEN WARNING	2	-	-	-	4	-	-	-	**6**
CORRECTIONAL COUNSELLING	-	-	-	-	-	-	-	-	**-**
VERBAL WARNING	-	-	-	-	-	-	-	-	**-**
DISMISSAL	4	-	3	-	2	-	-	-	**9**
NOT GUILTY	1	-	-	-	-	-	-	-	**1**
CASE WITHDRAWN	-	-	5	3	-	-	2	4	**14**
TOTAL	**31**	**-**	**10**	**3**	**34**	**-**	**4**	**4**	**86**

Table 3.6.7 Skills development for the period 1 April 2025 to 31 March 2026

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, Senior Officials and Managers	6	-	-	-	8	-	1	-	15
Professionals	67	-	1	-	387	2	15	-	472
Technicians and Associate Professionals	-	-	-	-	-	-	-	-	-
Clerks	6	-	-	-	8	-	1	-	15
Service and Sales Workers	-	-	-	-	-	-	-	-	-
Skilled Agriculture and Fishery Workers	-	-	-	-	-	-	-	-	-
Craft and related Trades Workers	-	-	-	-	-	-	-	-	-
Plant and Machine Operators and Assemblers	-	-	-	-	-	-	-	-	-
Elementary Occupations	-	-	-	-	-	-	-	-	-
Employees with disabilities	-	-	-	-	-	-	-	-	-
TOTAL	**79**	**-**	**1**	**-**	**403**	**2**	**17**	**-**	

3.7 Signing of Performance Agreements by SMS Members

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	3	75
Salary Level 14	14	13	11	85
Salary Level 13	54	37	37	100
Total	**73**	**55**	**52**	**94,54**

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2026

Reasons
-

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2026

Reasons

3.8 Performance Rewards

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2025 to 31 March 2026

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African					
Male	-	28 132	-	-	-
Female	-	61 088	-	-	-
Asian					
Male	-	1 610	-	-	-
Female	-	5 574	-	-	-
Coloured					
Male	-	150	-	-	-
Female	-	536	-	-	-
White					
Male	-	337	-	-	-
Female	-	1 575	-	-	-
Employee with a disability	-	42	-	-	-
Total	**-**	**99 044**	**-**	**-**	**-**

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2025 to 31 March 2026

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	-	2 312	-	-	-	-
Skilled (level 3-5)	-	7 263	-	-	-	-
Highly skilled production (level 6-8)	-	70 261	-	-	-	-
Highly skilled supervision (level 9-12)	-	18 142	-	-	-	-
Other	-	461	-	-	-	-
Contracts	-	551	-	-	-	-
Total		**98 990**	**-**	**-**	**-**	**-**

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2025 to 31 March 2026

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
ACCOUNTING TECHNICIAN	-	34	-	-	-
ADMINISTRATION CLERKS	-	2 694	-	-	-
ADMINISTRATION OFFICER	-	5	-	-	-
ADMINISTRATIVE AND GOVERNANCE POLICY MANAGER	-	4	-	-	-
ADMINISTRATIVE RELATED	-	13	-	-	-
APPRAISERS-VALUERS AND RELATED PROFESSIONALS	-	1	-	-	-
ARCHITECT	-	3	-	-	-
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	-	1	-	-	-
ARTS/CULTURE MANAGER	-	1	-	-	-
ASSISTANT NUTRITIONIST	-	1	-	-	-
AUXILIARY AND RELATED WORKERS	-	77	-	-	-
BOILER AND RELATED OPERATORS	-	7	-	-	-
BUILDING AND OTHER PROPERTY CARETAKERS	-	73	-	-	-
BUS AND HEAVY VEHICLE DRIVERS	-	9	-	-	-

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
CALL OR CONTACT CENTRE CLERK	-	5	-	-	-
CARETAKER/ CLEANER	-	389	-	-	-
CHIEF FINANCIAL OFFICER	-	1	-	-	-
CIVIL ENGINEER	-	5	-	-	-
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	-	103	-	-	-
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	-	1	-	-	-
COMPUTER NETWORK TECHNICIAN	-	33	-	-	-
CRIME INTELLIGENCE OFFICERS/MISDAADINTELLIGENSIE O	-	1	-	-	-
DATA ENTRY CLERK	-	52	-	-	-
DATABASE DESIGNER AND ADMINISTRATOR	-	5	-	-	-
EDUCATIONISTS.	-	20	-	-	-
ELECTRICAL ENGINEER	-	1	-	-	-
ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED	-	15	-	-	-
EMPLOYEE WELLNESS PRACTITIONER	-	1	-	-	-
ENGINEERING MANAGER	-	2	-	-	-
ENGINEERING SCIENCES RELATED	-	1	-	-	-
ENGINEERS AND RELATED PROFESSIONALS	-	39	-	-	-
FARM AID	-	24	-	-	-
FARM HANDS AND LABOURERS	-	13	-	-	-
FILING AND REGISTRY CLERK	-	27	-	-	-
FINANCE AND ECONOMICS RELATED	-	23	-	-	-
FINANCE CLERK	-	136	-	-	-
FINANCE MANAGER	-	3	-	-	-
FINANCIAL ACCOUNTANT	-	1	-	-	-
FINANCIAL AND RELATED PROFESSIONALS	-	10	-	-	-

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
FINANCIAL CLERKS AND CREDIT CONTROLLERS	-	72	-	-	-
FOOD SERVICES AIDS AND WAITERS	-	42	-	-	-
FOOD TRADE ASSISTANT	-	49	-	-	-
GARDEN WORKER	-	144	-	-	-
GENERAL ACCOUNTANT	-	17	-	-	-
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	-	2	-	-	-
GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN	-	2	-	-	-
HANDYPERSON	-	8	-	-	-
HEAD OF PROVINCIAL DEPARTMENT	-	1	-	-	-
HOUSEHOLD AND LAUNDRY WORKERS	-	92	-	-	-
HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED	-	1	-	-	-
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS	-	75	-	-	-
HUMAN RESOURCE CLERK	-	190	-	-	-
HUMAN RESOURCE MANAGER	-	2	-	-	-
HUMAN RESOURCE PRACTITIONER	-	20	-	-	-
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	-	11	-	-	-
HUMAN RESOURCES CLERKS	-	110	-	-	-
HUMAN RESOURCES RELATED	-	11	-	-	-
ICT PROJECT MANAGER	-	1	-	-	-
INDUSTRIAL/ LABOUR RELATIONS OFFICER	-	9	-	-	-
INFORMATION TECHNOLOGY & SYSTEMS MANAGER	-	1	-	-	-
LAUNDRY WORKER (GENERAL)	-	14	-	-	-
LEGAL CLERK	-	2	-	-	-
LEGAL RELATED MANAGER	-	1	-	-	-
LIBRARIAN	-	4	-	-	-

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
LIBRARIANS AND RELATED PROFESSIONALS	-	26	-	-	-
LIBRARY ASSISTANT	-	49	-	-	-
LIBRARY MAIL AND RELATED CLERKS	-	27	-	-	-
LIBRARY MANAGER	-	1	-	-	-
LIGHT VEHICLE DRIVER	-	18	-	-	-
LIGHT VEHICLE DRIVERS	-	29	-	-	-
MANAGERS NOT ELSEWHERE CLASSIFIED	-	33	-	-	-
MATERIAL-RECORDING AND TRANSPORT CLERKS	-	15	-	-	-
MESSENGERS	-	12	-	-	-
MESSENGERS PORTERS AND DELIVERERS	-	16	-	-	-
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA	-	27	-	-	-
MIDDLE MANAGER: ADMINISTRATIVE RELATED	-	13	-	-	-
MIDDLE MANAGER: ENGINEERING SCIENCES RELATED	-	8	-	-	-
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	-	15	-	-	-
MIDDLE MANAGER: INTERNAL AUDIT RELATED	-	2	-	-	-
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED	-	1	-	-	-
MOTOR VEHICLE DRIVERS	-	23	-	-	-
Not Available	-	11	-	-	-
OCCUPATIONAL THERAPIST	-	1	-	-	-
OFFICE CLEANER	-	1 872	-	-	-
OFFICE MACHINE OPERATOR	-	15	-	-	-
ORGANISATIONAL DEVELOPMENT PRACTITIONER	-	3	-	-	-
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	-	133	-	-	-
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	-	20	-	-	-
OTHER CLERICAL SUPPORT WORKERS	-	879	-	-	-

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
OTHER INFORMATION TECHNOLOGY PERSONNEL.	-	4	-	-	-
OTHER MACHINE OPERATORS	-	1	-	-	-
OTHER MIDDLE MANAGER	-	22	-	-	-
OTHER OCCUPATIONS	-	63 526	-	-	-
OTHER PRINTING TRADE WORKERS	-	1	-	-	-
PERSONAL ASSISTANT	-	37	-	-	-
PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS	-	1	-	-	-
PRINTING AND RELATED MACHINE OPERATORS	-	1	-	-	-
PROFESSIONAL NURSE	-	3	-	-	-
PROFESSIONALS NOT ELSEWHERE CLASSIFIED.	-	1	-	-	-
PROGRAMME OR PROJECT MANAGER	-	1	-	-	-
PUBLIC/MEDIA RELATIONS MANAGER	-	2	-	-	-
QUANTITY SURVEYOR	-	3	-	-	-
Rank: DEPARTMENTAL HEAD	-	932	-	-	-
Rank: DEPUTY PRINCIPAL	-	44	-	-	-
Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED)	-	6	-	-	-
Rank: PRINCIPAL P1	-	8	-	-	-
Rank: PRINCIPAL P2	-	160	-	-	-
Rank: PRINCIPAL P3	-	58	-	-	-
Rank: TEACHER	-	22 905	-	-	-
RECEPTIONIST (GENERAL)	-	8	-	-	-
REGISTERED NURSE (DISABILITY AND REHABILITATION)	-	18	-	-	-
SAFETY/HEALTH & ENVIRON & QUALITY(SHE&Q) PRACTITIONER	-	1	-	-	-
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	-	27	-	-	-
SECURITY GUARDS	-	83	-	-	-

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
SECURITY OFFICER	-	2 371	-	-	-
SENIOR MANAGERS	-	11	-	-	-
SOCIAL SCIENCES RELATED	-	2	-	-	-
SOCIAL SERVICES MANAGER	-	1	-	-	-
SOCIAL WORK AND RELATED PROFESSIONALS	-	4	-	-	-
SOCIAL WORKER	-	63	-	-	-
SPEECH THERAPY AND AUDIOLOGY	-	1	-	-	-
STAFF NURSE	-	2	-	-	-
STAFF NURSES AND PUPIL NURSES	-	1	-	-	-
STRATEGY/MONITORING &EVALUATION MANAGER	-	2	-	-	-
SUPPLY CHAIN CLERK	-	54	-	-	-
SUPPLY CHAIN MANAGER	-	2	-	-	-
SUPPLY CHAIN PRACTITIONER	-	7	-	-	-
SWITCHBOARD OPERATOR	-	10	-	-	-
SYSTEMS ADMINISTRATOR	-	1	-	-	-
TANKER DRIVER	-	106	-	-	-
TEACHERS AIDE	-	571	-	-	-
TECHNIC& ASSOCIATE TECHN.OCCUPATIONS NT CLASSIFIED	-	1	-	-	-
TECHNICIANS AND ASSOCIATED PROFESSIONALS	-	1	-	-	-
TRADE LABOURERS	-	4	-	-	-
TRAINING AND DEVELOPMENT PROFESSIONAL	-	5	-	-	-
URBAN AND REGIONAL PLANNER	-	2	-	-	-
WED TECHNICIAN	-	5	-	-	-
TOTAL	**-**	**99 044**	**-**	**-**	**-**

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2025 to 31 March 2026

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	-		-	-	-	-
Band B	-		-	-	-	-
Band C	-		-	-	-	-
Band D	-		-	-	-	-
Total	**-**		**-**	**-**	**-**	**-**

3.9 Foreign Workers

Table 3.9.1 Foreign workers by salary band for the period 1 April 2025 and 31 March 2026

Salary band	01 April 2026		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	-	-	-	-	-	-
Highly skilled production (Lev. 6-8)	8	66,7	3	37,5	-5	125
Highly skilled supervision (Lev. 9-12)	1	8,3	1	12,5	-	-
Contract (level 9-12)	-	-	-	-	-	-
Contract (level 13-16)	-	-	-	-	-	-
Total	**9**	**75**	**4**	**50**	**-5**	**125**

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2025 and 31 March 2026

Major occupation	01 April 2026		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
Administrative office workers	-	-	-	-	-	
Elementary occupations	-	-	-	-	-	
Other occupations	8	66,7	3,00	37,5	- 5	125
PROFESSIONALS	1	8,3	1	12,5	-	-
Professionals and managers	-	-	-	-	-	-
Technicians and associated professionals	-	-	-	-	-	-
TOTAL	**9**	**75**	**4**	**50**	**- 5**	**125**

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 2025 to 31 December 2026

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)	8 245	84	1 163	2	7	6 634
Skilled (Levels 3-5)	24 439	83	3 411	6	7	28 623
Highly skilled production (Levels 6-8)	267 031	82	39 396	73	7	538 929
Highly skilled supervision (Levels 9-12)	63 159	83	9 557	18	7	182 943
Senior management (Levels 13-16)	122	94	13	-	9	661
Other	587	63	145	0	4	209
TOTAL	**363 583**	**490**	**53 685**	**100**	**41**	**757 999**

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2025 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)	981	100	20	1,60	49	805
Skilled (Levels 3-5)	3 289	100	64	5,10	51	3 975
Highly skilled production (Levels 6-8)	46 947	100	891	70,80	53	97 767
Highly skilled supervision (Levels 9-12)	15 494	100	282	22,40	55	44 939
Contract (Levels 6-8)	12	100	1	0,10	12	4
TOTAL	**66 723**	**100**	**1 258**	**100,00**	**53**	**147 490**

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

Salary band	Total days taken	Average per employee	Number of Employees using annual leave
Lower skilled (Levels 1-2)	12 695	15	836
Skilled (Levels 3-5)	59 332	18	3 235
Highly skilled production (Levels 6-8)	20 587	15	1 341

Highly skilled supervision (Levels 9-12)	20 228	16	1 263
Senior management (Levels 13-16)	663	15	45
Other	5 545	13	432
TOTAL	**119 049**	**17**	**7 152**

Table 3.10.4 Capped leave for the period 1 January 2025 to 31 December 2025

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 2026
Lower skilled (Levels 1-2)	-	-	-	1
Skilled Levels 3-5)	115	28	4	41
Highly skilled production (Levels 6-8)	366	89	4	36
Highly skilled supervision(Levels 9-12)	998	221	5	46
Senior management (Levels 13-16)	3	2	2	148
Total	**1 482**	**340**	**4**	**43**

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 2025 and 31 March 2026

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2025/26 due to non-utilisation of leave for the previous cycle	-	-	-
Capped leave payouts on termination of service for 2025/26	-	-	-
Current leave payout on termination of service for 2025/26	-	-	-
Total	-	-	-

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

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

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	Yes		Mr VB Maphumulo, Acting Director: HRD
2. Does the department have a dedicated unit or have you designated specific staff members to promote health and well being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available.	Yes		14 EH&W Practitioners, Budget:6628 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.	Yes		1.HIV, TB and STIs Management: Health Screening-1770 employees screened,347 employees attended HIV, TB and STIs awareness workshop, Prevention on new infections-Condom distribution males=20901, Females=2132, Gender Based Violence Workshops:417 employees attended 2. Wellness Management: Health Screening: 1770 employees screened, Educational Awareness workshops- 2202 employees attended, Financial Personal Management-2132 employees attended, EH&W Advocacy- 3819 employees attended. 3. Health and Productivity Management: Retirement workshops-2332 employees attended
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.		No	
5. Has the department reviewed the employment policies and practices of your department to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.		No	HIV, TB and STIs policy under review by province under OTP
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.	Yes		Educational Awareness, HIV Policy
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	Yes		nil tested positive
8. Has the department developed measures/indicators to monitor & evaluate the impact of your health promotion programme? If so, list these measures/indicators.	Yes		Evaluation forms, Use health risk maanger reports

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2025 and 31 March 2026

Total number of Collective agreements	**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 2025 and 31 March 2025

Outcomes of disciplinary hearings	Number	% of total
Demotion	3	4,41
Final written warning	21	25,60
Fine	13	15,11
Suspended without pay	19	27,94
Written warning	6	8,82
Correctional counselling	-	-
Verbal warning	-	-

Outcomes of disciplinary hearings	Number	% of total
Dismissal	9	13,24
Not guilty	1	1,47
Case withdrawn	14	20,58
TOTAL	**86**	**100**

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2025 and 31 March 2026

Type of misconduct	Number	% of total
-		
Total		

Table 3.12.4 Grievances logged for the period 1 April 2025 and 31 March 2026

Grievances	Number	% of Total
Number of grievances resolved	45	16,98
Number of grievances not resolved	220	83,02
Total number of grievances lodged	**265**	**100**

Table 3.12.5 Disputes logged with Councils for the period 1 April 2025 and 31 March 2026

Disputes	Number	% of Total
Number of disputes upheld	19	17,92
Number of disputes dismissed	87	82,08
Total number of disputes lodged	**106**	**100**

Table 3.12.6 Strike actions for the period 1 April 20YY and 31 March 20ZZ

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 2025 and 31 March 2026

Number of people suspended	**57**
Number of people who's suspension exceeded 30 days	**55**
Average number of days suspended	
Cost of suspension(R'000)	**R15 773 341.25**

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 20YY and 31 March 20ZZ

Occupational category	Gender	Number of employees as at 1 April 2026	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	22	-	15	5	20
	Male	23	-	10	7	17
Professionals	Female	61 844	-	52 000	500	52 500
	Male	24 689	-	20 000	255	20 255
Technicians and associate professionals	Female	516	-	35	10	45
	Male	217	-	20	8	28
Clerks	Female	2 833	-	250	55	305
	Male	932	-	115	37	152
Service and sales workers	Female	329	-	-	-	-
	Male	217	-	-	-	-
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	8	-	-	-	-
	Male	178	-	-	-	-
Elementary occupations	Female	1 916	-	220	-	220
	Male	1 342	-	190	-	190
Sub Total	Female	67 468	-	52 520	570	53 090
	Male	29 703	-	20 335	307	20 642
Total		**97 171**	**-**	**72 855**	**877**	**73 732**

Table 3.13.2 Training provided for the period 1 April 2025 and 31 March 2026

Occupational category	Gender	Number of employees as at 1 April 20YY	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	22	-	9	-	9
	Male	23	-	6	-	6
Professionals	Female	61 844	-	404	-	404
	Male	24 689	-	68	-	68
Technicians and associate professionals	Female	516	-	-	-	-
	Male	217	-	-	-	-
Clerks	Female	2 833	-	9	-	9
	Male	932	-	6	-	6
Service and sales workers	Female	329	-	-	-	-
	Male	217	-	-	-	-
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	8	-	-	-	-
	Male	178	-	-	-	-
Elementary occupations	Female	1 916	-	-	-	-
	Male	1 342	-	-	-	-
Sub Total	Female	67 468	-	422	-	422
	Male	29 703	-	80	-	80
Total		**97 171**	**-**	**502**	**-**	**502**

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 2025 and 31 March 2026

Nature of injury on duty	Number	% of total
Required basic medical attention only	**5**	**71,43**
Temporary Total Disablement	**1**	**14,29**
Permanent Disablement	**0**	**0**
Fatal	**1**	**14,29**
Total	**7**	**100**

3.15 Utilisation of Consultants

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

(a) The rendering of expert advice;

(b) The drafting of proposals for the execution of specific tasks; and

(c) The execution of a specific task which is of a technical or intellectual nature, but excludes an employee of a department.

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2025 and 31 March 2026

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**	**R5.374 p.km.**
Total cost of consultants		**261**	**R2 248 448 000**

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 2025 and 31 March 2026

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

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2025 and 31 March 2026

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

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

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 and 31 March 2026

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

3.16 Severance Packages

Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2025 and 31 March 2026

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by 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

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

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	6 144 876	5 482 200
Adjustment to opening balance	0	0
Opening balance as restated	6 144 876	5 482 200
Add: Irregular expenditure confirmed	83 680	662 676
Less: Irregular expenditure condoned	0	0
Less: Irregular expenditure not condoned and removed	0	0
Less: Irregular expenditure recoverable[1]	0	0
Less: Irregular expenditure not recoverable and written off	0	0
Closing balance	**6 228 556**	**6 144 876**

Reconciling notes

Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure that was under assessment	0	245 130
Irregular expenditure that relates to the prior year and identified in the current year	0	141 730
Irregular expenditure for the current year	83 680	275 815
Total	**83 680**	**662 676**

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

Description[2]	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure under assessment	216 383	0
Irregular expenditure under determination	6 225 234	6 141 554
Irregular expenditure under investigation	3 322	3 322
Total	**6 444 939**	**6 144 876**

[1] Transfer to receivables
[2] Group similar items

c) Details of irregular expenditure condoned

Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure condoned	0	0
Total	**0**	**0**

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

Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure NOT condoned and removed	0	0
Total	**0**	**0**

e) Details of irregular expenditure recoverable

Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure recoverable	0	0
Total	**0**	**0**

f) Details of irregular expenditure written off (irrecoverable)

Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure written off	0	0
Total	**0**	**0**

Additional disclosure relating to Inter-Institutional Arrangements

g) Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)[3]

Description	2025/2026	2024/2025
	R'000	R'000
-	-	-
Total	**-**	**-**

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

Disciplinary steps taken
-

[3] 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

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	100 713	207 252
Adjustment to opening balance	0	0
Opening balance as restated	100 713	207 252
Add: Fruitless and wasteful expenditure confirmed	15 075	40 185
Less: Fruitless and wasteful expenditure recoverable[4]	0	0
Less: Fruitless and Wasteful Expenditure Condoned	0	-146 724
Less: Fruitless and Wasteful Expenditure Not Recovered and written off	0	0
Closing Balance	**115 788**	**100 713**

Reconciling notes

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	0	0
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	0	38 531
Fruitless and wasteful expenditure for the current year	15 075	1 654
Total	**15 075**	**40 85**

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

Description[5]	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure under assessment	0	0
Fruitless and wasteful expenditure under determination	115 788	100 713
Fruitless and wasteful expenditure under investigation	0	0
Total	**115 788**	**100 713**

c) Details of fruitless and wasteful expenditure recoverable

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure recoverable	0	0
Total	**0**	**0**

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

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure written off	0	0

[4] Transfer to receivables
[5] Group similar items

Description	2025/2026	2024/2025
	R'000	R'000
Total	**0**	**0**

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	2025/2026	2024/2025
	R'000	R'000
Opening balance	1 546 055	1 024 759
Adjustment to opening balance	0	0
Opening balance as restated	1 546 055	1 024 759
Add: unauthorised expenditure confirmed	**0**	**521 296**
Less: unauthorised expenditure approved with funding	0	0
Less: unauthorised expenditure approved without funding	0	0
Less: unauthorised expenditure recoverable[6]	0	0
Less: unauthorised not recoverable and written off[7]	0	0
Closing balance	**1 546 055**	**1 546 055**

Reconciling notes

Description	2025/2026	2024/2025
	R'000	R'000
Unauthorised expenditure that was under assessment	0	0
Unauthorised expenditure that relates to the prior year and identified in the current year	0	0
Unauthorised expenditure for the current year	0	521 296
Total	**0**	**521 6**

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

Description[8]	2025/2026	2024/2025
	R'000	R'000
Unauthorised expenditure under assessment	0	0
Unauthorised expenditure under determination	1 546 055	1 546 055

[6] Transfer to receivables
[7] This amount may only be written off against available savings
[8] Group similar items

Description[8]	2025/2026	2024/2025
	R'000	R'000
Unauthorised expenditure under investigation	0	0
Total	**1 546 055**	**1 546 055**

1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))[9]

a) Details of material losses through criminal conduct

Material losses through criminal conduct	2025/2026	2024/2025
	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	2025/2026	2024/2025
	R'000	R'000
(*Group major categories, but list material items)*	-	-
-	-	-
Total	**-**	**-**

c) Other material losses recoverable

Nature of losses	2025/2026	2024/2025
	R'000	R'000
(*Group major categories, but list material items)*	-	-
-	-	-
Total	**-**	**-**

d) Other material losses not recoverable and written off

Nature of losses	2025/2026	2024/2025
	R'000	R'000
(*Group major categories, but list material items)*	-	-
-	-	-
Total		

[9] Information related to material losses must be disclosed in the annual financial statements.

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	179 741	15 651 682
Invoices paid **within** 30 days or agreed period	99 438	5 811 959
Invoices paid **after** 30 days or agreed period	36 839	4 039 303
Invoices older than 30 days or agreed period (***unpaid and without dispute***)	60 086	674 928 283
Invoices older than 30 days or agreed period (***unpaid and in dispute***)	-	-

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
REGISTRATION FEE FOR LEARNERS ATTENDING BIOLOGY, PHYSICS AND CHEMISTRSY INTERNATIONAL OLYMPIAD COMPETITIONS	SOUTH AFRICAN SCIENCE OLYMPIAD	DEVIATIONS	ZNE04/001/2025/2026	R220 000,00
PRINTING AND SUPPLY OF TOPO AND ORTHOPHOTO MAPS	GOVERNMENT PRINTING WORKS	DEVIATIONS	ZNE05/003/2025/2026	R150 278,67
RERQUEST TO USE NON-GOVERNMENT VENUE WITH CONFERENCE FACILITIES FOR THE EVALUATION ADJUDICATION OF THE NSNP TENDER	COASTLANDS UMHLANGA	DEVIATIONS	ZNE05/004/2025/2026	R5 575 750,00
REGISTRATION FEES FOR LEARNERS ATTENDING MATHEMATICS OLYMPIADS AND MATHEMATICS CHALLENGE	SOUTH AFRICAN MATHEMATICS FOUNDATION	DEVIATIONS	ZNE05/009/2025/2026	R229 500,00
USE OF INTERNATIONAL CONVENTION CENTRE DURBAN FOR THE RELEASE OF RESULTS FUNCTION 2024 EXAMS ON 14/01/2025	INTERNATIONAL CONVENTION CENTRE	DEVIATIONS	ZNE05/012/2025/2026	R1 100 000,00
DE-BRAILING OF NS/SC MAY/JUNE 2025 ANSWER SCRIPTS	BLIND SA SERVICES	DEVIATIONS	ZNE06/004/2025/2026	R29 095,00
DE-BRAILING OF NS/SC MAY/JUNE 2025 ANSWER SCRIPTS	PIONEER PRINTERS	DEVIATIONS	ZNE06/005/2025/2026	R10 014,20
REQUEST FOR VENUE TO STAGE THE PROVINCIAL SASCE COMPETITION	BETHSAIDA MINISTRIES INTERNATIONAL	DEVIATIONS	ZNE06/006/2025/2026	R292 000,00
TRAINING OF TECHNICAL TEACHERS AT MAJUBA TVET COLLEGE FROM 30/06/2025 TO 04/07/2025	MAJUBA TVET COLLEGE	DEVIATIONS	ZNE06/007/2025/2026	R804 960,00
USE OF VENUE/ACCOMMODATION FOR MAY/JUNE 2025 NSC/SC MARKING: ADAMS COLLEGE	ADAMS COLLEGE	DEVIATIONS	ZNE06/009/2025/2026	R182 516,00
USE OF VENUE/ACCOMMODATION FOR MAY/JUNE 2025 NSC/SC MARKING: AM MOOLLA SPES NOVA	AM MOOLLA SPES NOVA	DEVIATIONS	ZNE06/010/2025/2026	R179 529,00
USE OF VENUE/ACCOMMODATION FOR MAY/JUNE 2025 NSC/SC MARKING: EMPANGENI HIGH SCHOOL	EMPANGENI HIGH SCHOOL	DEVIATIONS	ZNE06/011/2025/2026	R157 178,00
USE OF VENUE/ACCOMMODATION FOR MAY/JUNE 2025 NSC/SC MARKING: GLENWOOD HIGH SCHOOL	GLENWOOD HIGH SCHOOL	DEVIATIONS	ZNE06/012/2025/2026	R183 855,00
USE OF VENUE/ACCOMMODATION FOR MAY/JUNE 2025 NSC/SC MARKING: VN NAIK SCHOOL FOR THE DEAF	VN NAIK SCHOOL FOR THE DEAF	DEVIATIONS	ZNE06/013/2025/2026	R175 512,00
PROVISION OF IN-HOUSE CATERING SERVICE FOR MAY/JUNE 2025 NSC/SC MARKING: AM MOOLLA SPES NOVA SCHOOL	AM MOOLLA SPES NOVA SCHOOL	DEVIATIONS	ZNE06/014/2025/2026	R510 699,00
PROVISION OF IN-HOUSE CATERING SERVICE FOR MAY/JUNE 2025	GLENWOOD HIGH SCHOOL	DEVIATIONS	ZNE06/015/2025/2026	R523 005,00

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
NSC/SC MARKING: GLENWOOD HIGH SCHOOL				
PROVISION OF CATERING SERVICE FOR MAY/JUNE 2025 NSC/SC MARKING: VN NAIK SCHOOL FOR THE DEAF	SUMPTUOUS CATERING PROJECTS	DEVIATIONS	ZNE06/016/2025/2026	R499 272,00
PROVISION OF SECURITY SERVICES FOR MAY/JUNE 2025 NSC/SC MARKING AT AM MOOLLA SPES NOVA	VULINDLELA MONITORING & GUARDING SERVICES	DEVIATIONS	ZNE06/017/2025/2026	R226 950,20
PROVISION OF SECURITY SERVICES FOR MAY/JUNE 2025 NSC/SC MARKING AT EMPANGENI HIGH SCHOOL	THABISENG SECURITY SERVICES	DEVIATIONS	ZNE06/018/2025/2026	R226 870,00
PROVISION OF SECURITY SERVICES FOR MAY/JUNE 2025 NSC/SC MARKING AT GLENWOOD HIGH SCHOOL	VULINDLELA MONITORING & GUARDING SERVICES	DEVIATIONS	ZNE06/019/2025/2026	R226 950,20
PROVISION OF SECURITY SERVICES FOR MAY/JUNE 2025 NSC/SC MARKING AT VN NAIK SCHOOL FOR THE DEAF	VULINDLELA MONITORING & GUARDING SERVICES	DEVIATIONS	ZNE06/020/2025/2026	R226 950,20
PROVISION OF CATERING SERVICES FOR MAY/JUNE 2025 NSC/SC MARKING AT ADAMS COLLEGE	SLUNGILE TRADING ENTERPRISE	DEVIATIONS	ZNE06/021/2025/2026	R519 196,00
PROVISION OF SECURITY SERVICES FOR MAY/JUNE 2025 NSC/SC MARKING AT ADAMS COLLEGE	STAN GUMEDE TRADING	DEVIATIONS	ZNE06/022/2025/2026	R226 999,19
PROVISION OF CATERING FOR MAY/JUNE 2025 NSC/SC MARKING AT EMPANGENI HIGH SCHOOL	SUMPTUOUS CATERING PROJECTS	DEVIATIONS	ZNE06/023/2025/2026	R447 118,00
REGISTRATION FEES FOR LEARNERS PARTICIPATING IN SCIENCE OLYMPIADS (NATURAL SCIENCE, LIFE SCIENCE AND PHYSICAL SCIENCE)	SOUTH AFRICAN AGENCY FOR SCIENCE AND TECHNOLOGY ADVANCEMENT	DEVIATIONS	ZNE08/002/2025/2026	R117 740,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT DANIEL MZAMO SPECIAL SCHOOL (HARRY GWALA DISTRICT) 05-10 OCTOBER 2025	DANIEL MZAMO SPECIAL SCHOOL	DEVIATIONS	ZNE09/001/2025/2026	R240 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT VUKELANI SPECIAL SCHOOL (HARRY GWALA DISTRICT) 05-10 OCTOBER 2025	VUKELANI SPECIAL SCHOOL	DEVIATIONS	ZNE09/002/2025/2026	R50 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT ADAMS COLLEGE (UMLAZI DISTRICT) 05-10 OCTOBER 2025	ADAMS COLLEGE	DEVIATIONS	ZNE09/003/2025/2026	R250 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT BRIGHT FUTURE SPECIAL SCHOOL (UMLAZI DISTRICT) 05-10 OCTOBER 2025	BRIGHT FUTURE SPECIAL SCHOOL	DEVIATIONS	ZNE09/004/2025/2026	R100 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT UMLAZI COMPTECH HIGH SCHOOL (UMLAZI DISTRICT) 05-10 OCTOBER 2025	UMLAZI COMPTECH HIGH SCHOOL	DEVIATIONS	ZNE09/005/2025/2026	R200 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT ESCOURT HIGH SCHOOL (UTHUKELA DISTRICT) 05-10 OCTOBER 2025	ESCOURT HIGH SCHOOL	DEVIATIONS	ZNE09/006/2025/2026	R300 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT KHULANI SPECIAL SCHOOL (UMKHANYAKUDE DISTRICT) 07-12 OCTOBER 2025	KHULANI SPECIAL SCHOOL	DEVIATIONS	ZNE09/007/2025/2026	R150 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT KINGDOM CHRISTIAN COLLEGE (UMKHANYAKUDE DISTRICT) 07-12 OCTOBER 2025	KINGDOM CHRISTIAN COLLEGE	DEVIATIONS	ZNE09/008/2025/2026	R25 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT SIHAYO HIGH SCHOOL (UMZINYATHI DISTRICT) 05-10 OCTOBER 2025	SIHAYO HIGH SCHOOL	DEVIATIONS	ZNE09/009/2025/2026	R200 000,00

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT UKUKHANYAKOMSINGA SPECIAL SCHOOL (UMZINYATHI DISTRICT) 05-10 OCTOBER 2025	UKUKHANYAKOMSINGA SPECIAL SCHOOL	DEVIATIONS	ZNE09/010/2025/2026	R200 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT HAYTHORNE SECONDARY SCHOOL (UMGUNGUNDLOVU DISTRICT) 05-10 OCTOBER 2025	HAYTHORNE SECONDARY SCHOOL	DEVIATIONS	ZNE09/011/2025/2026	R190 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT RIVERWOOD COLLEGE (UMGUNGUNDLOVU DISTRICT) 05-10 OCTOBER 2025	RIVERWOOD COLLEGE	DEVIATIONS	ZNE09/012/2025/2026	R160 000,00
ACCOMMODATION FOR LEARNERS ATTENDING SPRING CAMP AT HOERSKOOL SUID NATAL HIGH SCHOOL (UGU DISTRICT) 05-11 OCTOBER 2025	HOERSKOOL SUID NATAL HIGH SCHOOL	DEVIATIONS	ZNE09/013/2025/2026	R72 500,00
MEALS FOR LEARNERS ATTENDING SPRING CAMP AT HOERSKOOL SUID NATAL HIGH SCHOOL (UGU DISTRICT) 05-11 OCTOBER 2025	HOERSKOOL SUID NATAL HIGH SCHOOL	DEVIATIONS	ZNE09/014/2025/2026	R72 500,00
ACCOMMODATION FOR LEARNERS ATTENDING SPRING CAMP AT ST MARTIN DE PORRES SCHOOL (UGU DISTRICT) 05-10 OCTOBER 2025	ST MARTIN DE PORRES SCHOOL	DEVIATIONS	ZNE09/015/2025/2026	R52 500,00
MEALS FOR LEARNERS ATTENDING SPRING CAMP AT ST MARTIN DE PORRES SCHOOL (UGU DISTRICT) 05-10 OCTOBER 2025	ST MARTIN DE PORRES SCHOOL	DEVIATIONS	ZNE09/016/2025/2026	R52 500,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT OUR LADY OF THE ROSERY SECONDARY SCHOOL (ILEMBE DISTRICT) 05-10 OCTOBER 2025	OUR LADY OF THE ROSERY SECONDARY SCHOOL	DEVIATIONS	ZNE09/017/2025/2026	R320 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMP AT UMINATHI CHRISTIAN COLLEGE (PINETOWN DISTRICT) 05-10 OCTOBER 2025	UMINATHI CHRISTIAN COLLEGE	DEVIATIONS	ZNE09/018/2025/2026	R350 000,00
ACCOMMODATION AND MEALS FPR LEARNERS ATTENDING SPRING CAMPS AT DLANGEZWA HIGH SCOOL (KING CETSHWAYO DISTRICT) 05-10 OCTOBER 2025	DLANGEZWA HIGH SCOOL	DEVIATIONS	ZNE09/023/2025/2026	R600 000,00
ACCOMMODATION AND MEALS FOR LEARNERS ATTENDING SPRING CAMPS AT VRYHEID COMPREHENSIVE SECONDARY SCHOOL (ZULULAND DISTRICT) 05-10 OCTOBER 2025	VRYHEID COMPREHENSIVE SECONDARY SCHOOL	DEVIATIONS	ZNE09/024/2025/2026	R600 000,00
ACCOMMODATION FOR LEARNERS ATTENDING SPRING CAMP AT VRYHEID COMPREHENSIVE SCHOOL (ZULULAND DISTRICT) 02-05 OCTOBER 2025	VRYHEID COMPREHENSIVE SECONDARY SCHOOL	DEVIATIONS	ZNE10/001/2025/2026	R210 000,00
DEBRAILING OF ANSWER SCRIPTS FOR GRADE 12 NSC (BLIND SA)	BLIND SA	DEVIATIONS	ZNE11/001/2025/2026	R94 645,00
DEBRAILING OF ANSWER SCRIPTS FOR GRADE 12 NSC (PIONEER PRINTERS)	PIONEER PRINTERS	DEVIATIONS	ZNE11/002/2025/2026	R33 843,01
REGISTRATION FEES FOR LEARNERS PARTICIPATING IN MATHEMATICS COMPETITION	FEMSSISA	DEVIATIONS	ZNE11/004/2025/2026	R1 167 750,00
PRINTING AND SUPPLY OF TOPO AND ORTHOPHOTO MAPS	GOVERNMENT PRINTING WORKS	DEVIATIONS	ZNE11/005/2025/2026	R945 300,00
PROCUREMENT OF SECURE STATEMENT OF RESULTS	GOVERNMENT PRINTING WORKS	DEVIATIONS	ZNE11/006/2025/2026	R448 500,00
REGISTRATION FEES, MEALS, ACCOMMODATION AND TRANSPORT FOR LEARNERS PARTICIPATING IN ESKOM	EXPO FOR YOUG SCIENTISTS	DEVIATIONS	ZNE11/007/2025/2026	R1 011 714,63
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT ADAMS COLLEGE (26/11/2025 TO 16/12/2025)	STAN GUMEDE SECURITY	DEVIATIONS	ZNE12/001/2025/2026	R320 005,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER	VULINDLELA MONITORING & GUARDING SERVICES	DEVIATIONS	ZNE12/002/2025/2026	R320 003,60

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
MARKING SESSION AT AM MOOLLA SPES NOVA (26/11/2025 TO 16/12/2025)				
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT ANTON LEMBEDE MST ACADEMY (26/11/2025 TO 16/12/2025)	IZIKHOVA SECURITY SERVICES	DEVIATIONS	ZNE12/003/2025/2026	R320 004,98
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT DLANGEZWA HIGH SCHOOL (26/11/2025 TO 16/12/2025)	ON CALL PROTECTION SERVICES	DEVIATIONS	ZNE12/004/2025/2026	R320 005,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT DURBAN HIGH SCHOOL (26/11/2025 TO 16/12/2025)	SSG SECURITY	DEVIATIONS	ZNE12/005/2025/2026	R319 976,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT EMPANGENI HIGH (26/11/2025 TO 16/12/2025)	THABISENG SECURITY SERVICES	DEVIATIONS	ZNE12/006/2025/2026	R319 940,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT ESAYIDI TVET GAMALAKHE CAMPUS (26/11/2025 TO 16/12/2025)	MAKHULUKHULU PROTECTION	DEVIATIONS	ZNE12/007/2025/2026	R319 815,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT ESHOWE HIGH (26/11/2025 TO 16/12/2025)	DELTA FORCE SECURITY	DEVIATIONS	ZNE12/008/2025/2026	R320 004,71
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT ESCOURT HIGH (26/11/2025 TO 16/12/2025)	DOUBLE ACTION SECURITY	DEVIATIONS	ZNE12/009/2025/2026	R320 000,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT GLENWOOD HIGH (26/11/2025 TO 16/12/2025)	VULINDLELA MONITORING & GUARDING SERVICES	DEVIATIONS	ZNE12/010/2025/2026	R320 003,60
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT INANDA SEMINARY (26/11/2025 TO 16/12/2025)	LWANDLE SECURITY	DEVIATIONS	ZNE12/011/2025/2026	R320 005,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT JAMES NXUMALO AGRICULTURE (26/11/2025 TO 16/12/2025)	NHLANGOTHI PROTECTION	DEVIATIONS	ZNE12/012/2025/2026	R320 004,98
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT KOKSTAD COLLEGE (26/11/2025 TO 16/12/2025)	PRESTIGE SECURITY SERVICES	DEVIATIONS	ZNE12/013/2025/2026	R320 005,14
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT LADYSMITH HIGH (26/11/2025 TO 16/12/2025)	SUNSET SECURITY CC	DEVIATIONS	ZNE12/014/2025/2026	R319 999,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT MANDLA MTHETHWA SCHOOL (26/11/2025 TO 16/12/2025)	THEMBALASHENG E TRADING	DEVIATIONS	ZNE12/015/2025/2026	R320 000,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT MARITZBURG COLLEGE (26/11/2025 TO 16/12/2025)	TRUST FORCE SECURITY	DEVIATIONS	ZNE12/016/2025/2026	R320 005,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT MNAMBITHI TVET CAMPUS (26/11/2025 TO 16/12/2025)	SHABASHEKA SECURITY SERVICES	DEVIATIONS	ZNE12/017/2025/2026	R320 005,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT NORTHWOOD SCHOOL (26/11/2025 TO 16/12/2025)	MARSHALL SECURITY	DEVIATIONS	ZNE12/018/2025/2026	R320 005,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT PHOLELA SPECIAL SCHOOL (26/11/2025 TO 16/12/2025)	GI IMANI SECURITY	DEVIATIONS	ZNE12/019/2025/2026	R320 000,00

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT PIONEER HIGH (26/11/2025 TO 16/12/2025)	SUNSET SECURITY CC	DEVIATIONS	ZNE12/020/2025/2026	R319 999,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT PMB GIRLS HIGH SCHOOL (26/11/2025 TO 16/12/2025)	RED ALERT TSS (PTY) LTD	DEVIATIONS	ZNE12/021/2025/2026	R319 897,96
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT PORT NATAL SCHOOL (26/11/2025 TO 16/12/2025)	VULINDLELA MONITORING & GUARDING SERVICES	DEVIATIONS	ZNE12/022/2025/2026	R320 003,60
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT PORT SHEPSTON SPS (26/11/2025 TO 16/12/2025)	VULINDLELA MONITORING & GUARDING SERVICES	DEVIATIONS	ZNE12/023/2025/2026	R320 003,60
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT SAREL CILLIERS HIGH SCHOOL (26/11/2025 TO 16/12/2025)	SUNSET SECURITY CC	DEVIATIONS	ZNE12/024/2025/2026	R319 999,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT SIYAMUKELA HIGH SCHOOL (26/11/2025 TO 16/12/2025)	THABZO SECURITY SERVICES	DEVIATIONS	ZNE12/025/2025/2026	R319 557,24
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT SUID NATAL HIGH (26/11/2025 TO 16/12/2025)	VULINDLELA MONITORING & GUARDING SERVICES	DEVIATIONS	ZNE12/026/2025/2026	R320 003,60
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT UMFOLOZI TVET ESIKHAWINI CAMPUS (26/11/2025 TO 16/12/2025)	KENYON SECURITY SERVICES	DEVIATIONS	ZNE12/027/2025/2026	R320 005,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT UMLAZI COMP TECH (26/11/2025 TO 16/12/2025)	VULINDLELA MONITORING & GUARDING SERVICES	DEVIATIONS	ZNE12/028/2025/2026	R320 003,60
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT VN NAIK SCHOOL (26/11/2025 TO 16/12/2025)	VULINDLELA MONITORING & GUARDING SERVICES	DEVIATIONS	ZNE12/029/2025/2026	R320 003,60
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT VRYHEID COMPREHENSIVE HIGH SCHOOL (26/11/2025 TO 16/12/2025)	THABISENG SECURITY SERVICES	DEVIATIONS	ZNE12/030/2025/2026	R319 940,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT VRYHEID HIGH SCHOOL (26/11/2025 TO 16/12/2025)	SUNSET SECURITY CC	DEVIATIONS	ZNE12/031/2025/2026	R319 999,00
PROVISION OF SECURITY SERVICES FOR NOVEMBER/DECEMBER MARKING SESSION AT VUKILE HIGH SCHOOL (26/11/2025 TO 16/12/2025)	LRM PROTECTION SERVICES	DEVIATIONS	ZNE12/032/2025/2026	R315 000,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT ADAMS COLLEGE (26/11/2025 TO 16/12/2025)	ADAMS COLLEGE	DEVIATIONS	ZNE12/033/2025/2026	R789 810,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT AM MOOLLA SPES NOVA (26/11/2025 TO 16/12/2025)	AM MOOLA SPES NOVA	DEVIATIONS	ZNE12/034/2025/2026	R710 850,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT ANTON LEMBEDE MST (26/11/2025 TO 16/12/2025)	ANTON LEMBEDE MST	DEVIATIONS	ZNE12/035/2025/2026	R177 870,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT DLANGEZWA HIGH SCHOOL (26/11/2025 TO 16/12/2025)	DLANGEZWA HIGH SCHOOL	DEVIATIONS	ZNE12/036/2025/2026	R286 650,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER	DURBAN HIGH SCHOOL	DEVIATIONS	ZNE12/037/2025/2026	R594 615,00

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
MARKING SESSION AT DURBAN HIGH SCHOOL (26/11/2025 TO 16/12/2025)				
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT EMPANGENI HIGH SCHOOL (26/11/2025 TO 16/12/2025)	EMPANGENI HIGH SCHOOL	DEVIATIONS	ZNE12/038/2025/2026	R471 240,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT ESAYIDI TVET CAMPUS (26/11/2025 TO 16/12/2025)	ESAYIDI TVET CAMPUS	DEVIATIONS	ZNE12/039/2025/2026	R892 920,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT ESHOWE HIGH SCHOOL (26/11/2025 TO 16/12/2025)	ESHOWE HIGH SCHOOL	DEVIATIONS	ZNE12/040/2025/2026	R451 395,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT ESTCOURT HIGH SCHOOL (26/11/2025 TO 16/12/2025)	ESTCOURT HIGH SCHOOL	DEVIATIONS	ZNE12/041/2025/2026	R577 290,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT GLENWOOD HIGH SCHOOL (26/11/2025 TO 16/12/2025)	GLENWOOD HIGH SCHOOL	DEVIATIONS	ZNE12/042/2025/2026	R579 705,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT INANDA SEMINARY (26/11/2025 TO 16/12/2025)	INANDA SEMINARY	DEVIATIONS	ZNE12/043/2025/2026	R666 225,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT JAMES NXUMALO AGR. SCHOOL (26/11/2025 TO 16/12/2025)	JAMES NXUMALO AGR. SCHOOL	DEVIATIONS	ZNE12/044/2025/2026	R756 735,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT KOKSTAD COLLEGE (26/11/2025 TO 16/12/2025)	KOKSTAD COLLEGE	DEVIATIONS	ZNE12/045/2025/2026	R336 105,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT LADYSMITH HIGH (26/11/2025 TO 16/12/2025)	LADYSMITH HIGH	DEVIATIONS	ZNE12/046/2025/2026	R240 030,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT MANDLA MTHETHWA (26/11/2025 TO 16/12/2025)	MANDLA MTHETHWA	DEVIATIONS	ZNE12/047/2025/2026	R325 605,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT MARITZBURG COLLEGE (26/11/2025 TO 16/12/2025)	MARITZBURG COLLEGE	DEVIATIONS	ZNE12/048/2025/2026	R956 865,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT MNAMBITHI TVET COLLEGE (26/11/2025 TO 16/12/2025)	MNAMBITHI TVET COLLEGE	DEVIATIONS	ZNE12/049/2025/2026	R703 395,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT NORTHWOOD SCHOOL (26/11/2025 TO 16/12/2025)	NORTHWOOD SCHOOL	DEVIATIONS	ZNE12/050/2025/2026	R454 230,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT PHOLELA SPECIAL SCHOOL (26/11/2025 TO 16/12/2025)	PHOLELA SPECIAL SCHOOL	DEVIATIONS	ZNE12/051/2025/2026	R448 770,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT PIONIER HIGH SCHOOL (26/11/2025 TO 16/12/2025)	PIONIER HIGH SCHOOL	DEVIATIONS	ZNE12/052/2025/2026	R769 230,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT PMB GIRL'S HIGH SCHOOL (26/11/2025 TO 16/12/2025)	PMB GIRL'S HIGH SCHOOL	DEVIATIONS	ZNE12/053/2025/2026	R343 665,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT PORT NATAL SCHOOL (26/11/2025 TO 16/12/2025)	PORT NATAL SCHOOL	DEVIATIONS	ZNE12/054/2025/2026	R236 985,00

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT PORT SHEPSTONE SPS (26/11/2025 TO 16/12/2025)	PORT SHEPSTONE SPS	DEVIATIONS	ZNE12/055/2025/2026	R448 770,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT SAREL CILLIERS HIGH (26/11/2025 TO 16/12/2025)	SAREL CILLIERS HIGH	DEVIATIONS	ZNE12/056/2025/2026	R703 395,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT SIYAMUKELA HIGH SCHOOL (26/11/2025 TO 16/12/2025)	SIYAMUKELA HIGH SCHOOL	DEVIATIONS	ZNE12/057/2025/2026	R594 825,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT SUID NATAL HIGH SCHOOL (26/11/2025 TO 16/12/2025)	SUID NATAL HIGH SCHOOL	DEVIATIONS	ZNE12/058/2025/2026	R552 195,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT UMFOLOZI TVET COLLEGE (26/11/2025 TO 16/12/2025)	UMFOLOZI TVET COLLEGE	DEVIATIONS	ZNE12/059/2025/2026	R688 275,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT UMLAZI COMTECH (26/11/2025 TO 16/12/2025)	UMLAZI COMTECH	DEVIATIONS	ZNE12/060/2025/2026	R856 275,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT VN NAIK SCHOOL (26/11/2025 TO 16/12/2025)	VN NAIK SCHOOL	DEVIATIONS	ZNE12/061/2025/2026	R597 030,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT VRYHEID COMP. HIGH SCHOOL (26/11/2025 TO 16/12/2025)	VRYHEID COMP. HIGH SCHOOL	DEVIATIONS	ZNE12/062/2025/2026	R976 710,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT VRYHEID HIGH SCHOOL (26/11/2025 TO 16/12/2025)	VRYHEID HIGH SCHOOL	DEVIATIONS	ZNE12/063/2025/2026	R524 055,00
USE OF VENUE/ ACCOMMODATION FOR NOVEMBER/DECEMBER MARKING SESSION AT VUKILE HIGH SCHOOL (26/11/2025 TO 16/12/2025)	VUKILE HIGH SCHOOL	DEVIATIONS	ZNE12/064/2025/2026	R237 720,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT ADAMS COLLEGE (26/11/2025 TO 16/12/2025)	SLUNGILE TRADING ENTERPRISE	DEVIATIONS	ZNE12/065/2025/2026	R2 241 556,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT AM MOOLLA SPES NOVA IN-HOUSE (26/11/2025 TO 16/12/2025)	AM MOOLLA SPES NOVA	DEVIATIONS	ZNE12/066/2025/2026	R2 017 460,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT ANTON LEMBEDE MST (26/11/2025 TO 16/12/2025)	SUMPTUOUS CATERING PROJECTS	DEVIATIONS	ZNE12/067/2025/2026	R504 812,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT DLANGEZWA HIGH SCHOOL26/11/2025 TO 16/12/2025)	SUMPTUOUS CATERING PROJECTS	DEVIATIONS	ZNE12/068/2025/2026	R813 540,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT DURBAN HIGH SCHOOL (26/11/2025 TO 16/12/2025)	PEPPERS AND PANS	DEVIATIONS	ZNE12/069/2025/2026	R1 687 574,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT EMPANGENI HIGH SCHOOL IN-HOUSE (26/11/2025 TO 16/12/2025)	EMPANGENI HIGH SCHOOL	DEVIATIONS	ZNE12/070/2025/2026	R1 337 424,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT ESAYIDI TVET GAMALAKHE CAMPUS (26/11/2025 TO 16/12/2025)	GND CATERING SERVICES	DEVIATIONS	ZNE12/071/2025/2026	R2 534 192,00

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT ESHOWE HIGH SCHOOL IN-HOUSE (26/11/2025 TO 16/12/2025)	ESHOWE HIGH SCHOOL	DEVIATIONS	ZNE12/072/2025/2026	R1 281 102,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT ESCOURT HIGH SCHOOL IN-HOUSE (26/11/2025 TO 16/12/2025)	ESCOURT HIGH SCHOOL	DEVIATIONS	ZNE12/073/2025/2026	R1 638 404,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT GLENWOOD HIGH SCHOOL (26/11/2025 TO 16/12/2025)	PEPPERS AND PANS	DEVIATIONS	ZNE12/074/2025/2026	R1 645 258,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT INANDA SEMINARY(26/11/2025 TO 16/12/2025)	CAPITOL CATERERS	DEVIATIONS	ZNE12/075/2025/2026	R1 890 810,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT JAMES NXUMALO AGRICULTURAL (26/11/2025 TO 16/12/2025)	SUMPTUOUS CATERING PROJECTS	DEVIATIONS	ZNE12/076/2025/2026	R2 147 686,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT KOKSTAD COLLEGE IN-HOUSE (26/11/2025 TO 16/12/2025)	KOKSTAD COLLEGE	DEVIATIONS	ZNE12/077/2025/2026	R953 898,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT LADYSMITH HIGH SCHOOL IN-HOUSE (26/11/2025 TO 16/12/2025)	LADYSMITH HIGH SCHOOL	DEVIATIONS	ZNE12/078/2025/2026	R681 228,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT MANDLA MTHETHWA (26/11/2025 TO 16/12/2025)	CLEAR RUN TRADING	DEVIATIONS	ZNE12/079/2025/2026	R924 098,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT MARITZBURG COLLEGE (26/11/2025 TO 16/12/2025)	GRANNY MAC'S	DEVIATIONS	ZNE12/080/2025/2026	R2 715 674,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT MNAMBITHI TVET COLLEGE (26/11/2025 TO 16/12/2025)	BATHINI TRADING T/A KHULAWERV CC	DEVIATIONS	ZNE12/081/2025/2026	R1 996 302,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT NORTHWOOD SCHOOL (26/11/2025 TO 16/12/2025)	PEPPERS AND PANS	DEVIATIONS	ZNE12/082/2025/2026	R1 289 148,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT PHOLELA SPECIAL SCHOOL IN-HOUSE (26/11/2025 TO 16/12/2025)	PHOLELA SPECIAL SCHOOL	DEVIATIONS	ZNE12/083/2025/2026	R1 273 652,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT PIONEER HIGH SCHOOL IN-HOUSE (26/11/2025 TO 16/12/2025)	PIONEER HIGH SCHOOL	DEVIATIONS	ZNE12/084/2025/2026	R2 183 148,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT PMB GIRLS HIGH IN-HOUSE(26/11/2025 TO 16/12/2025)	PMB GIRLS HIGH	DEVIATIONS	ZNE12/085/2025/2026	R975 354,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT PORT NATAL SCHOOL (26/11/2025 TO 16/12/2025)	MANDATE CATERING	DEVIATIONS	ZNE12/086/2025/2026	R672 586,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT PORT SHEPSTON SPS IN-HOUSE (26/11/2025 TO 16/12/2025)	PORT SHEPSTON SPS	DEVIATIONS	ZNE12/087/2025/2026	R1 273 652,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT SAREL	SAREL CILLIERS HIGH	DEVIATIONS	ZNE12/088/2025/2026	R1 996 302,00

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
CILLIERS HIGH IN-HOUSE(26/11/2025 TO 16/12/2025)				
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT SIYAMUKELA HIGH SCHOOL (26/11/2025 TO 16/12/2025)	SUMPTUOUS CATERING PROJECTS	DEVIATIONS	ZNE12/089/2025/2026	R1 688 170,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT SUID NATAL HIGH IN-HOUSE (26/11/2025 TO 16/12/2025)	SUID NATAL HIGH SCHOOL	DEVIATIONS	ZNE12/090/2025/2026	R1 567 182,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT UMLAZI COMP TECH (26/11/2025 TO 16/12/2025)	MANDATE CATERING	DEVIATIONS	ZNE12/091/2025/2026	R2 430 190,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT UMFOLOZI TVET ESIKHAWINI CAMPUS (26/11/2025 TO 16/12/2025)	SUMPTUOUS CATERING PROJECTS	DEVIATIONS	ZNE12/092/2025/2026	R1 953 390,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT VN NAIK SCHOOL (26/11/2025 TO 16/12/2025)	SUMPTUOUS CATERING PROJECTS	DEVIATIONS	ZNE12/093/2025/2026	R1 694 428,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT VRYHEID COMP HIGH SCHOOL (26/11/2025 TO 16/12/2025)	SUMPTUOUS CATERING PROJECTS	DEVIATIONS	ZNE12/094/2025/2026	R2 771 996,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT VRYHEID HIGH SCHOOL IN-HOUSE (26/11/2025 TO 16/12/2025)	VRYHEID HIGH SCHOOL	DEVIATIONS	ZNE12/095/2025/2026	R1 487 318,00
PROVISION OF CATERING SERVICES FOR NOVEMBER/DECEMBER 2025 NSC/SC MARKING AT VUKILE HIGH SCHOOL (26/11/2025 TO 16/12/2025)	SUMPTUOUS CATERING PROJECTS	DEVIATIONS	ZNE12/096/2025/2026	R580 802,00
EXTENSION FOR LEARNER TRANSPORT FOR EIGHT (08) MONTHS :01 AUGUST 2025 TO 31 MARCH 2026	SECOND BEAT TRANSPORT AND SUPPLIERS	DEVIATIONS	ZNE11/007/2025/2026	R2 000 000,00
CATERING SERVICES, USE OF VENUE AND SECURITY SERVICES FOR HEAD OFFICE AND NSC EXAMS YEAR 2026/2027	VARIOUS SERVICE PROVIDERS	DEVIATIONS	ZNE03/002/2025/2026	R111 131 100,00
NATIONAL SCHOOL NUTRITION PROGRAMME	SIPHUNYUKILE GENERALS	DEVIATIONS		R1 303 515,38
NATIONAL SCHOOL NUTRITION PROGRAMME	ELIHLELAMI CATERING AND DECOR	DEVIATIONS		R1 055 582,74
NATIONAL SCHOOL NUTRITION PROGRAMME	MAMPHUTHY TRADING ENTERPRISE	DEVIATIONS		R1 425 683,02
NATIONAL SCHOOL NUTRITION PROGRAMME	PHI-GCI-DLOMO HOLDINGS	DEVIATIONS		R1 316 381,58
NATIONAL SCHOOL NUTRITION PROGRAMME	UMTHOMBONGASHI PROJECTS AND EVENTS	DEVIATIONS		R1 432 903,92
NATIONAL SCHOOL NUTRITION PROGRAMME	MNCUSANI TRADING ENTERPRISE	DEVIATIONS		R1 014 284,28
NATIONAL SCHOOL NUTRITION PROGRAMME	MHB CATERING AND BAKERY	DEVIATIONS		R1 507 773,18
NATIONAL SCHOOL NUTRITION PROGRAMME	ZWELINJAAN TRADING	DEVIATIONS		R745 299,54
NATIONAL SCHOOL NUTRITION PROGRAMME	WISHLIST ENTERPRISE	DEVIATIONS		R1 139 120,08
NATIONAL SCHOOL NUTRITION PROGRAMME	DITORO SOLUTIONS PTY LTD	DEVIATIONS		R1 289 690,52
NATIONAL SCHOOL NUTRITION PROGRAMME	GRACE AND SON TRADING PTY LTD	DEVIATIONS		R1 193 582,02
NATIONAL SCHOOL NUTRITION PROGRAMME	ANT GROUP	DEVIATIONS		R1 170 965,22
NATIONAL SCHOOL NUTRITION PROGRAMME	ZIDLAGAMANDLA	DEVIATIONS		R1 306 922,34
NATIONAL SCHOOL NUTRITION PROGRAMME	AMANGUNEZEE SUPPLIERS	DEVIATIONS		R1 288 562,82
NATIONAL SCHOOL NUTRITION PROGRAMME	ESOMUSA PTY LTD	DEVIATIONS		R1 351 147,42

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
NATIONAL SCHOOL NUTRITION PROGRAMME	THG HOLDINGS	DEVIATIONS		R1 223 289,98
NATIONAL SCHOOL NUTRITION PROGRAMME	MPILELO ENTERPRISE	DEVIATIONS		R1 154 610,94
NATIONAL SCHOOL NUTRITION PROGRAMME	MILANINANDE NGOMCEBO HOLDINGS	DEVIATIONS		R743 278,82
NATIONAL SCHOOL NUTRITION PROGRAMME	EZAMANGWANE ENTERPRISE AND PROJECTS	DEVIATIONS		R862 909,42
NATIONAL SCHOOL NUTRITION PROGRAMME	SIKHUMBUZO MSIBI TRADING	DEVIATIONS		R1 116 508,40
NATIONAL SCHOOL NUTRITION PROGRAMME	BISMOTION	DEVIATIONS		R1 105 400,58
NATIONAL SCHOOL NUTRITION PROGRAMME	NQABAZODWA TRADING	DEVIATIONS		R1 063 035,42
NATIONAL SCHOOL NUTRITION PROGRAMME	AMAZILAGAZI TRADING	DEVIATIONS		R891 886,46
NATIONAL SCHOOL NUTRITION PROGRAMME	TENEZAH PTY LTD	DEVIATIONS		R1 197 892,68
NATIONAL SCHOOL NUTRITION PROGRAMME	MKANTUZA HOLDINGS	DEVIATIONS		R964 829,34
NATIONAL SCHOOL NUTRITION PROGRAMME	INYATHI WPMM PTY LTD	DEVIATIONS		R1 100 696,40
NATIONAL SCHOOL NUTRITION PROGRAMME	REGENERATION LEGACY	DEVIATIONS		R760 856,68
NATIONAL SCHOOL NUTRITION PROGRAMME	TUDOR ROSE TRADING 806	DEVIATIONS		R1 054 099,02
NATIONAL SCHOOL NUTRITION PROGRAMME	NOMAKOR INT 1978 BUSINESS ENTERPRISE	DEVIATIONS		R878 212,14
NATIONAL SCHOOL NUTRITION PROGRAMME	NJANE TRADING	DEVIATIONS		R957 178,02
NATIONAL SCHOOL NUTRITION PROGRAMME	AYASOUL MEDIA	DEVIATIONS		R901 101,66
NATIONAL SCHOOL NUTRITION PROGRAMME	DWALA EVENTS MANAGEMENT	DEVIATIONS		R1 019 965,30
NATIONAL SCHOOL NUTRITION PROGRAMME	VQZ TRADING	DEVIATIONS		R902 362,44
NATIONAL SCHOOL NUTRITION PROGRAMME	GCOBOLWAKHE	DEVIATIONS		R965 988,42
NATIONAL SCHOOL NUTRITION PROGRAMME	MKHULUTHEMBA 73	DEVIATIONS		R789 281,76
NATIONAL SCHOOL NUTRITION PROGRAMME	SPHELI CONSTRUCTION	DEVIATIONS		R1 178 026,40
NATIONAL SCHOOL NUTRITION PROGRAMME	AMAKHWANAZI HOLDINGS	DEVIATIONS		R1 219 546,98
NATIONAL SCHOOL NUTRITION PROGRAMME	LUZOMELAMANDLA TRADING ENTERPRISE	DEVIATIONS		R1 122 446,22
NATIONAL SCHOOL NUTRITION PROGRAMME	KIP UP BUSINESS ENTERPRISE	DEVIATIONS		R1 390 206,96
NATIONAL SCHOOL NUTRITION PROGRAMME	JOMELA PAINTING AND SOLUTION	DEVIATIONS		R1 408 237,52
NATIONAL SCHOOL NUTRITION PROGRAMME	MANGETHE SUPPLIERS	DEVIATIONS		R1 218 782,88
NATIONAL SCHOOL NUTRITION PROGRAMME	UFASIMBA GROUP	DEVIATIONS		R1 040 412,74
NATIONAL SCHOOL NUTRITION PROGRAMME	IZANGAMANDLA TRANDINGS	DEVIATIONS		R1 462 971,18
NATIONAL SCHOOL NUTRITION PROGRAMME	UPPERAXIS	DEVIATIONS		R1 181 038,02
NATIONAL SCHOOL NUTRITION PROGRAMME	ASAKHANYA ENTERPRISE PTY LTD	DEVIATIONS		R1 195 606,32
NATIONAL SCHOOL NUTRITION PROGRAMME	KWA KDZ PROJECTS	DEVIATIONS		R1 290 437,22
NATIONAL SCHOOL NUTRITION PROGRAMME	LOONGISA BLACK AND BLACK	DEVIATIONS		R956 977,74
NATIONAL SCHOOL NUTRITION PROGRAMME	THAWUZELA TRADING	DEVIATIONS		R1 152 670,74
NATIONAL SCHOOL NUTRITION PROGRAMME	SITHENJWA SAMANGUNI	DEVIATIONS		R1 056 324,95
NATIONAL SCHOOL NUTRITION PROGRAMME	SENZISIPHIWO CONSTRUCTION AND MANAGEMENT SERVICES	DEVIATIONS		R1 148 758,07
NATIONAL SCHOOL NUTRITION PROGRAMME	DESHAZ PROJECTS PTY LTD	DEVIATIONS		R1 067 367,78
NATIONAL SCHOOL NUTRITION PROGRAMME	SGINQA HOLDINGS	DEVIATIONS		R1 152 767,08
NATIONAL SCHOOL NUTRITION PROGRAMME	SIBIZESONKE PROJECTS	DEVIATIONS		R1 799 465,66
NATIONAL SCHOOL NUTRITION PROGRAMME	SINDUTHA PTY LTD	DEVIATIONS		R1 524 288,02

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
NATIONAL SCHOOL NUTRITION PROGRAMME	ORGANIC GLOW	DEVIATIONS		R1 118 040,78
NATIONAL SCHOOL NUTRITION PROGRAMME	PAMMIE TRADING	DEVIATIONS		R1 441 761,08
NATIONAL SCHOOL NUTRITION PROGRAMME	MLIMANDLELA PROJECTS PTY LTD	DEVIATIONS		R1 149 636,74
NATIONAL SCHOOL NUTRITION PROGRAMME	ISU LONGCAMANE ENTERPRISE	DEVIATIONS		R908 826,84
NATIONAL SCHOOL NUTRITION PROGRAMME	RELEVANCE TRADING AND PROJECTS	DEVIATIONS		R1 325 290,98
NATIONAL SCHOOL NUTRITION PROGRAMME	UMFUNDO ELECTRICAL AND ENGINEERING	DEVIATIONS		R1 220 686,48
NATIONAL SCHOOL NUTRITION PROGRAMME	MASIBUKO INVESTMENTS PTY LTD	DEVIATIONS		R1 608 290,78
NATIONAL SCHOOL NUTRITION PROGRAMME	KHALULU PROJECTS	DEVIATIONS		R1 581 315,50
NATIONAL SCHOOL NUTRITION PROGRAMME	PENY X PTY LTD	DEVIATIONS		R805 261,04
NATIONAL SCHOOL NUTRITION PROGRAMME	NKONKA 07 HOLDINGS	DEVIATIONS		R913 560,14
NATIONAL SCHOOL NUTRITION PROGRAMME	INKAQA TRADING ENTERPRISE	DEVIATIONS		R1 512 056,70
NATIONAL SCHOOL NUTRITION PROGRAMME	NUNGU HOLDINGS	DEVIATIONS		R865 348,52
NATIONAL SCHOOL NUTRITION PROGRAMME	GIDGLO GROUP	DEVIATIONS		R874 463,30
NATIONAL SCHOOL NUTRITION PROGRAMME	KWA-BOSSLADY CONSULTANTS	DEVIATIONS		R1 656 882,76
NATIONAL SCHOOL NUTRITION PROGRAMME	T MAJIYA GROUP INVESTMENT	DEVIATIONS		R991 463,04
NATIONAL SCHOOL NUTRITION PROGRAMME	NKOSTHE TRADING AND PROJECTS	DEVIATIONS		R1 274 097,68
NATIONAL SCHOOL NUTRITION PROGRAMME	SITHELISIHLEI PTY LTD	DEVIATIONS		R999 676,74
NATIONAL SCHOOL NUTRITION PROGRAMME	DANGEPHI INVESTMENTS	DEVIATIONS		R1 442 926,98
NATIONAL SCHOOL NUTRITION PROGRAMME	NKONYANE HOLDINGS	DEVIATIONS		R1 758 132,98
NATIONAL SCHOOL NUTRITION PROGRAMME	SITHEMBUKUKHULA TRADING ENTERPRISE CC	DEVIATIONS		R1 309 632,52
NATIONAL SCHOOL NUTRITION PROGRAMME	NINETY 9 INVESTMENTS	DEVIATIONS		R1 244 401,52
NATIONAL SCHOOL NUTRITION PROGRAMME	MATOYI INVESTMENTS	DEVIATIONS		R1 686 234,48
NATIONAL SCHOOL NUTRITION PROGRAMME	LETHINHLAHLA BUSINESS ENTERPRISE	DEVIATIONS		R870 745,14
NATIONAL SCHOOL NUTRITION PROGRAMME	MFANAKITHI GATSHENI TRADING (PTY) LTD	DEVIATIONS		R967 481,82
NATIONAL SCHOOL NUTRITION PROGRAMME	ST MORITZ SEVICES PTY LTD	DEVIATIONS		R1 623 465,42
NATIONAL SCHOOL NUTRITION PROGRAMME	BONUKWENZANI CLEANING AND CATERING SERVICES	DEVIATIONS		R1 223 922,02
NATIONAL SCHOOL NUTRITION PROGRAMME	DELINSIZI TRADING (PTY)LTD	DEVIATIONS		R1 569 802,68
NATIONAL SCHOOL NUTRITION PROGRAMME	N B B NGEMA CONTRACTION AND SERVICES	DEVIATIONS		R1 292 700,98
NATIONAL SCHOOL NUTRITION PROGRAMME	SOKABASE TRADING	DEVIATIONS		R1 059 375,24
NATIONAL SCHOOL NUTRITION PROGRAMME	OPTICAN ENTERPRISES PTY LTD	DEVIATIONS		R1 746 763,86
NATIONAL SCHOOL NUTRITION PROGRAMME	IZINDODLA TRADING (PTY) LTD	DEVIATIONS		R1 312 666,52
NATIONAL SCHOOL NUTRITION PROGRAMME	NJENJE RESOURCES	DEVIATIONS		R948 401,94
NATIONAL SCHOOL NUTRITION PROGRAMME	DLUSHNE PTY LTD	DEVIATIONS		R1 021 656,60
NATIONAL SCHOOL NUTRITION PROGRAMME	ELLEGENT TRADING	DEVIATIONS		R1 315 700,52
NATIONAL SCHOOL NUTRITION PROGRAMME	DENSIB 5691 PTY LTD	DEVIATIONS		R837 556,02
NATIONAL SCHOOL NUTRITION PROGRAMME	SOSMOBILE PTY LTD	DEVIATIONS		R1 268 036,22
NATIONAL SCHOOL NUTRITION PROGRAMME	INTOKOZO YEDWALA PTY LTD	DEVIATIONS		R963 587,98
NATIONAL SCHOOL NUTRITION PROGRAMME	CLAIR SERVICES	DEVIATIONS		R746 046,24

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
NATIONAL SCHOOL NUTRITION PROGRAMME	ISIGXAVANE TRADING ENTERPRISE	DEVIATIONS		R2 176 598,02
NATIONAL SCHOOL NUTRITION PROGRAMME	KHWEZI CONSULTING	DEVIATIONS		R1 009 631,34
NATIONAL SCHOOL NUTRITION PROGRAMME	NKOSENHLE CONTRACTING AND TRADING	DEVIATIONS		R1 565 269,08
NATIONAL SCHOOL NUTRITION PROGRAMME	SANEHLO TRADING	DEVIATIONS		R1 059 375,24
NATIONAL SCHOOL NUTRITION PROGRAMME	UKHUNI PROJECTS PTY LTD	DEVIATIONS		R808 274,04
NATIONAL SCHOOL NUTRITION PROGRAMME	SAKHAIKUSASA NAWE PTY LTD	DEVIATIONS		R1 215 578,52
NATIONAL SCHOOL NUTRITION PROGRAMME	KONKE KWANDE PTY LTD	DEVIATIONS		R1 489 195,48
NATIONAL SCHOOL NUTRITION PROGRAMME	SHIBASE GROUP	DEVIATIONS		R1 810 799,48
NATIONAL SCHOOL NUTRITION PROGRAMME	NKULUNGWANE CATERING (PTY) LTD	DEVIATIONS		R1 113 428,78
NATIONAL SCHOOL NUTRITION PROGRAMME	MABHODISA KITCHEN AND INTERIOR	DEVIATIONS		R1 155 835,38
NATIONAL SCHOOL NUTRITION PROGRAMME	E V S SALES AND DISTRIBUTION	DEVIATIONS		R1 083 357,40
NATIONAL SCHOOL NUTRITION PROGRAMME	DUMAYANDA TRADING	DEVIATIONS		R1 216 232,12
NATIONAL SCHOOL NUTRITION PROGRAMME	HLONI INVESTMENTS	DEVIATIONS		R905 258,22
NATIONAL SCHOOL NUTRITION PROGRAMME	IKHWEKHWEZI LEGACY (PTY)LTD	DEVIATIONS		R1 106 402,24
NATIONAL SCHOOL NUTRITION PROGRAMME	ZSAZI TRADING	DEVIATIONS		R1 124 288,82
NATIONAL SCHOOL NUTRITION PROGRAMME	ISTHUNYWA TRADING AND PROJECTS	DEVIATIONS		R1 330 012,32
NATIONAL SCHOOL NUTRITION PROGRAMME	OKUNCONO CC	DEVIATIONS		R906 751,62
NATIONAL SCHOOL NUTRITION PROGRAMME	NCOBENI GROUP (PTY)LTD	DEVIATIONS		R1 220 888,02
NATIONAL SCHOOL NUTRITION PROGRAMME	ISN GROUP	DEVIATIONS		R1 194 905,88
NATIONAL SCHOOL NUTRITION PROGRAMME	APHIWELETHU TRADING	DEVIATIONS		R1 173 657,84
NATIONAL SCHOOL NUTRITION PROGRAMME	SBANOKUHLE	DEVIATIONS		R1 033 543,68
NATIONAL SCHOOL NUTRITION PROGRAMME	ISULETHU HOLDING	DEVIATIONS		R868 909,92
NATIONAL SCHOOL NUTRITION PROGRAMME	THEMBELIHLE HOLDINGS (PTY) LTD	DEVIATIONS		R1 131 436,38
NATIONAL SCHOOL NUTRITION PROGRAMME	ANNMM TRADING AND PROJECTS (PTY)LTD	DEVIATIONS		R1 333 146,02
NATIONAL SCHOOL NUTRITION PROGRAMME	SHONGA TECHNOLOGIES	DEVIATIONS		R1 007 038,74
NATIONAL SCHOOL NUTRITION PROGRAMME	MANTOSI HOLDINGS	DEVIATIONS		R787 832,24
NATIONAL SCHOOL NUTRITION PROGRAMME	MLISANA TRADING	DEVIATIONS		R1 244 934,78
NATIONAL SCHOOL NUTRITION PROGRAMME	MTHOMBE ENTERPRISES	DEVIATIONS		R1 090 105,50
NATIONAL SCHOOL NUTRITION PROGRAMME	EBUHLENI GENERAL SERVICES	DEVIATIONS		R1 079 096,24
NATIONAL SCHOOL NUTRITION PROGRAMME	NHLABATHIH CONSTRUCTION	DEVIATIONS		R940 755,58
NATIONAL SCHOOL NUTRITION PROGRAMME	ZOLANI M TRADINF (pty) ltd	DEVIATIONS		R855 338,74
NATIONAL SCHOOL NUTRITION PROGRAMME	SYAYITUMELA	DEVIATIONS		R1 228 548,98
NATIONAL SCHOOL NUTRITION PROGRAMME	KAMQHELE CONSULTING & PROJECT	DEVIATIONS		R1 138 656,02
NATIONAL SCHOOL NUTRITION PROGRAMME	NOKWANDA ZOLA HOLDINGS	DEVIATIONS		R1 331 153,12
NATIONAL SCHOOL NUTRITION PROGRAMME	JONJOSTIN ENTERPRISE	DEVIATIONS		R938 015,24
NATIONAL SCHOOL NUTRITION PROGRAMME	EQUIPE 178	DEVIATIONS		R1 881 183,36
NATIONAL SCHOOL NUTRITION PROGRAMME	IGOBHOGOBHO TRADING AND PROJECTS	DEVIATIONS		R991 619,48
NATIONAL SCHOOL NUTRITION PROGRAMME	EMATHUBA TRADING (PTY) LTD	DEVIATIONS		R1 352 701,22

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
NATIONAL SCHOOL NUTRITION PROGRAMME	SEBELEBELE PROJECTS	DEVIATIONS		R1 180 111,52
NATIONAL SCHOOL NUTRITION PROGRAMME	LAKHUHLA PROJECTS	DEVIATIONS		R1 554 875,28
NATIONAL SCHOOL NUTRITION PROGRAMME	SIMSONKE TRADING PTY LTD	DEVIATIONS		R1 037 671,62
NATIONAL SCHOOL NUTRITION PROGRAMME	MAGANDU PROJECTS	DEVIATIONS		R1 004 763,24
NATIONAL SCHOOL NUTRITION PROGRAMME	KVD CAPITAL	DEVIATIONS		R1 170 218,52
NATIONAL SCHOOL NUTRITION PROGRAMME	NONGUDLU YASHELELA (PTY) LTD	DEVIATIONS		R1 160 511,42
NATIONAL SCHOOL NUTRITION PROGRAMME	CENGE HOLDINGS	DEVIATIONS		R1 816 108,98
NATIONAL SCHOOL NUTRITION PROGRAMME	MAKOTSHWANA	DEVIATIONS		R981 256,74
NATIONAL SCHOOL NUTRITION PROGRAMME	TETELEGU TRADING	DEVIATIONS		R1 027 451,52
NATIONAL SCHOOL NUTRITION PROGRAMME	KHABAHLE KREATIONS	DEVIATIONS		R936 248,98
NATIONAL SCHOOL NUTRITION PROGRAMME	ZAMAPHINGOASHE TRADING	DEVIATIONS		R943 485,82
NATIONAL SCHOOL NUTRITION PROGRAMME	DINDILIZA FS10	DEVIATIONS		R1 534 148,52
NATIONAL SCHOOL NUTRITION PROGRAMME	MACIMBINI	DEVIATIONS		R913 261,42
NATIONAL SCHOOL NUTRITION PROGRAMME	GONZANA PROJECTS	DEVIATIONS		R1 486 021,38
NATIONAL SCHOOL NUTRITION PROGRAMME	BENZILE GUARDING AND CLEANING	DEVIATIONS		R1 287 594,76
NATIONAL SCHOOL NUTRITION PROGRAMME	BELESANE TRADING ENTERPRISE	DEVIATIONS		R1 536 210,96
NATIONAL SCHOOL NUTRITION PROGRAMME	FAFAZA TRADING	DEVIATIONS		R1 646 657,86
NATIONAL SCHOOL NUTRITION PROGRAMME	EZAMANDOSI TRADING	DEVIATIONS		R1 785 212,02
NATIONAL SCHOOL NUTRITION PROGRAMME	THUTHUKA MULTI SERVICES (PTY) LTD	DEVIATIONS		R1 874 502,37
NATIONAL SCHOOL NUTRITION PROGRAMME	ZILAMKHONTO BUSINESS AND ENTERPRISE	DEVIATIONS		R1 179 404,12
NATIONAL SCHOOL NUTRITION PROGRAMME	BIKAMA TRADING	DEVIATIONS		R1 744 509,08
NATIONAL SCHOOL NUTRITION PROGRAMME	US AND DREAMS GENERAL	DEVIATIONS		R1 254 006,53
NATIONAL SCHOOL NUTRITION PROGRAMME	THULE DU CONTRACTORS	DEVIATIONS		R1 097 726,29
NATIONAL SCHOOL NUTRITION PROGRAMME	SIPHESHULASIKAMAWASO	DEVIATIONS		R904 845,84
NATIONAL SCHOOL NUTRITION PROGRAMME	SINESIPHIWE TRADING	DEVIATIONS		R1 341 671,46
NATIONAL SCHOOL NUTRITION PROGRAMME	THULIBUSANI TRADING	DEVIATIONS		R1 357 418,02
NATIONAL SCHOOL NUTRITION PROGRAMME	SGUNQUZA VENTURES	DEVIATIONS		R1 215 767,22
NATIONAL SCHOOL NUTRITION PROGRAMME	EL CATERING HOLDINGS	DEVIATIONS		R1 195 064,64
NATIONAL SCHOOL NUTRITION PROGRAMME	GROUP ISIQALO	DEVIATIONS		R829 676,64
NATIONAL SCHOOL NUTRITION PROGRAMME	AFRICAN PRIDE PROJECTS	DEVIATIONS		R1 312 137,78
NATIONAL SCHOOL NUTRITION PROGRAMME	SANGWELIBANZI HOLDINGS AND PACKAGINGS	DEVIATIONS		R840 130,44
NATIONAL SCHOOL NUTRITION PROGRAMME	MSHEMANDLA	DEVIATIONS		R1 259 075,82
NATIONAL SCHOOL NUTRITION PROGRAMME	NHLASI HOLDINGS	DEVIATIONS		R1 202 143,08
NATIONAL SCHOOL NUTRITION PROGRAMME	MVUYENHLE ENTERPRISE	DEVIATIONS		R1 190 178,18
NATIONAL SCHOOL NUTRITION PROGRAMME	NTANDO YAMABHELE TRADING	DEVIATIONS		R1 212 399,42
NATIONAL SCHOOL NUTRITION PROGRAMME	SIBUNHLOSO	DEVIATIONS		R1 672 699,86
NATIONAL SCHOOL NUTRITION PROGRAMME	LIZEPLEX	DEVIATIONS		R2 159 709,48
NATIONAL SCHOOL NUTRITION PROGRAMME	AMANDLEMBO TRADING AND PROJECTS	DEVIATIONS		R1 536 658,90
NATIONAL SCHOOL NUTRITION PROGRAMME	GOODWONDER (PTY) LTD	DEVIATIONS		R1 092 927,42

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
NATIONAL SCHOOL NUTRITION PROGRAMME	UHLELOLOKUTHOKOZA TRADING	DEVIATIONS		R1 116 821,82
NATIONAL SCHOOL NUTRITION PROGRAMME	ZOPHANA	DEVIATIONS		R2 255 286,86
NATIONAL SCHOOL NUTRITION PROGRAMME	REDPIPE TRADING	DEVIATIONS		R1 765 797,20
NATIONAL SCHOOL NUTRITION PROGRAMME	THEMBILETHEMBA (PTY) LTD	DEVIATIONS		R1 656 271,66
NATIONAL SCHOOL NUTRITION PROGRAMME	MAGANGADZA	DEVIATIONS		R2 296 950,26
NATIONAL SCHOOL NUTRITION PROGRAMME	BHEKABONA TRADING COMPANY	DEVIATIONS		R1 578 698,48
NATIONAL SCHOOL NUTRITION PROGRAMME	NANKAMANJINJI	DEVIATIONS		R1 654 548,48
NATIONAL SCHOOL NUTRITION PROGRAMME	KIKIZANEMBO TRADING AND PROJECTS	DEVIATIONS		R1 817 827,52
NATIONAL SCHOOL NUTRITION PROGRAMME	ARTIZEN HOLDINGS	DEVIATIONS		R1 254 262,02
NATIONAL SCHOOL NUTRITION PROGRAMME	UBUHLE BEAUTY PALACE PTY LTD	DEVIATIONS		R1 163 310,65
NATIONAL SCHOOL NUTRITION PROGRAMME	MGANU COMPANY	DEVIATIONS		R1 139 944,14
NATIONAL SCHOOL NUTRITION PROGRAMME	MALO BUSINESS ENTERPRISE	DEVIATIONS		R1 000 518,42
NATIONAL SCHOOL NUTRITION PROGRAMME	IGUGU LAMANDLONDLO TRADING	DEVIATIONS		R1 325 244,06
NATIONAL SCHOOL NUTRITION PROGRAMME	EZUNGWINI TRADING STORE	DEVIATIONS		R1 061 944,30
NATIONAL SCHOOL NUTRITION PROGRAMME	UMINATHINJALO TRADING PROJECTS	DEVIATIONS		R1 403 806,32
NATIONAL SCHOOL NUTRITION PROGRAMME	SANDANGOBUHLE TRADING AND SERVICES	DEVIATIONS		R1 306 438,48
NATIONAL SCHOOL NUTRITION PROGRAMME	MAFA IT SOLUTIONS	DEVIATIONS		R1 328 614,72
NATIONAL SCHOOL NUTRITION PROGRAMME	KUSASA LAMA NTSHALI PROJECTS	DEVIATIONS		R970 206,24
NATIONAL SCHOOL NUTRITION PROGRAMME	MAKAVELLI CONSTRUTION AND PROJECTS	DEVIATIONS		R1 306 226,59
NATIONAL SCHOOL NUTRITION PROGRAMME	BETHEL DRIVING SCHOOL	DEVIATIONS		R1 491 370,50
NATIONAL SCHOOL NUTRITION PROGRAMME	MZALUME TRADING	DEVIATIONS		R926 637,74
NATIONAL SCHOOL NUTRITION PROGRAMME	AMANOMO HOLDINGS	DEVIATIONS		R1 451 421,48
Total				**R448 165 156,88**

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Project management Services and Procurement Agency Service Fee For the procurement, warehousing, distribution and upkeep of learning and teaching support material (LTSM) for institutions of learning in the KwaZulu Natal Department of Education for a thirty-six-month period with an option	Ndabase Printing Solutions	Variation	ZNB 0106E/2022/2023	17,90% (Management Fee Percentage)	0	19,36% (Management Fee)

to further extend for another twenty-four months						
Manufacture, Supply and Delivery of Sanitary towels and Disposal for Girls schools as and when required for all Districts under the Department of Education for a period of thirty-six months with an option to extend for a further period of twenty-four (24) months	Access Medical	Variation	ZNB0127E/2022 /2023	R14.80 (per Pack)	0	R 15,25 (per pack)
Total				**-**	**-**	**-**

PART F: FINANCIAL INFORMATION

1. REPORT OF THE AUDITOR-GENERAL

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the KwaZulu-Natal Department of Education set out on pages 217 to 233 which comprise the appropriation statement, statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements present fairly, in all material respects, the financial position of provincial department as at 31 March 2026 and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standard (MCS) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act No 2 of 2025 (Dora).

Basis of opinion

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.

I am independent of the provincial 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.

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

Emphasis of matter

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

Going concern

As stated in note 20 to the financial statements, the provincial department's bank overdraft is R0,98 billion (2024-25 R1,91 billion) a reduction of R0,93 billion relative to last year. The department is still operating under immense financial constraints, and the financial health remains unfavourable. This is due to the budget cuts that were implemented in the 2021-22 financial year, and the ensuing carry-through effect over the following years which resulted in a loss of about R26 billion to the provincial department's baseline. This was exacerbated by insufficient funding to cater for the wage agreement adjustments and pay progressions, with 2024-25 being the worst at 0% funding of the wage agreement and has resulted in the accumulation of accruals and payables at the start of each year. The provincial department is continuing to implement cost containment measures, financial recovery plan to mitigate the consequences of budget cuts and the underfunded wage agreements and the provincial treasury also invoked section 18 of the PFMA control expenditure from 2 April 2025.

Other matter

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

Unaudited supplementary schedules

The supplementary information set out on pages 269 to 279 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

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.

In preparing the financial statements, the accounting officer is responsible for assessing the provincial 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 provincial 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

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.

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 on page 213, forms part of my auditor's report.

Report on the audit of the annual performance report

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.

I selected the following programmes presented in the annual performance report for the year ended 31 March 2026 for auditing. I selected programmes that measure the provincial department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page numbers	Purpose
Programme 2: Public ordinary schools	45 to 47	To provide public ordinary education from Grade 1 to 12, in accordance with the South African Schools Act and White Paper 6 on inclusive education. (e-learning is also included).
Programme 5: Early childhood development (ECD)	50	To provide ECD at the Grade R and pre-grade in accordance with White Paper 5 (e-learning is also included).
Programme 6: Infrastructure development	42, 51 to 53	To provide and maintain school infrastructure facilities through infrastructure programmes in support of teaching and learning at schools.

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 provincial department's planning and delivery on its mandate and objectives.

I performed procedures to test whether:

the indicators used for planning and reporting on performance can be linked directly to the provincial department's 's mandate and the achievement of its planned objectives

all the indicators relevant for measuring the provincial 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.

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

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

Programme 2: Public ordinary schools

MTDP 2.2 (A-2) Percentage of females accessing technical training

An achievement of 34,9% was reported against a target of 40%. I could not determine whether the reported achievement was correct, as the indicator was not well defined and I could not verify the methods and processes used to measure the achievements. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved.

An achievement of 34,9% was reported against a target of 40%. 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.'

Various indicators

Based on the audit evidence, the actual achievements for five indicators did not agree to what was reported. I could not determine the actual achievements, but I estimated them to be materially less. Consequently, the achievements against the targets were lower than reported.

Indicator	Target	Reported achievement
SOI 204*: Number of foundation phase teachers trained in reading methodology	4 010	11 770
SOI 205: Number of foundation phase teachers trained in numeracy content and methodology	4 010	9 410
SOI 206: Number of teachers trained in mathematics content and methodology	7 850	20 220
SOI 207: Number of teachers trained in language content and methodology	15 020	25 314
NSOI 2.2: Percentage of core learning and teaching support material (LTSM) delivered to public ordinary schools by day one of the school year, as ordered	100%	60,09%

Various indicators

Some supporting evidence was not provided for auditing; or, where it was, I identified material differences between the actual and reported achievements. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

Indicator	Target	Reported achievement
SOI 202: Number of learners in no-fee public ordinary schools in line	2 136 976	2 146 810
NSOI 2.1: Percentage of learners benefitting from school nutrition programme.	87%	88%
MTDP 2.1: Number of schools that did not offer an African language offering a previously marginalised official African language	927	134
MTDP 2.2 (A-1) Percentage of females accessing vocational training	40%	40,10%
MTDP 2.2 (B-1): Percentage of persons with disabilities accessing vocational training	5%	8,6%
MTDP 2.2 (B-2): Percentage of persons with disabilities accessing technical training	5%	11,37%

Various indicators

Various indicators were not clearly defined during the planning process. Consequently, the indicators are not useful for measuring and reporting on progress against planned objectives.

Indicator	Target	Detail
SOI 204: Number of foundation phase teachers trained in reading methodology	4 010	The approved method of calculation requires reporting the total number of teachers trained, as defined in the technical indicator descriptor. However, the reported achievement was based on entries in attendance registers, which counted attendance instead of the actual number of teachers trained. As a result, the reported achievement was not calculated using the approved method.
SOI 205: Number of foundation phase teachers trained in numeracy content and methodology	4 010	
SOI 206: Number of teachers trained in mathematics content and methodology	7 850	
SOI 207: Number of teachers trained in language content and methodology	15 020	

Various indicators

Adequate processes had not been established to consistently measure and reliably report on various indicators. Consequently, the provincial department would have found it difficult to determine the correct achievements to be reported against the planned targets.

Indicator	Target	Detail
MTDP 2.2 (A-1) Percentage of females accessing vocational training	40%	The provincial department did not maintain adequate supporting evidence to verify the number of female learners who accessed vocational training.
MTDP 2.2 (A-2) Percentage of females accessing technical training	40%	The provincial department does not maintain a detailed database of females accessing technical training with information related to each reported child (i.e. name, surname, ID number, age, technical subject etc.).

Various indicators

Underachievements and overachievements were reported against the related planned targets together with the reasons for this. However, adequate supporting evidence was not provided for auditing. Consequently, I could not confirm the reliability of the reported reasons.

Indicator	Target	Reported achievement	Reported reason
SOI 202: Number of learners in no-fee public ordinary schools in line	2 136 976	2 146 810	Figure as per SNAP data, inclusive of undocumented learners.
NSOI 2.2: Percentage of core LTSM delivered to public ordinary schools by day one of the school year, as ordered	100%	60.09%	On 2 April 2025, provincial treasury invoked section 18 of the PFMA which restricted the commitment of core LTSM orders without treasury approval. On 3 October 2025, the provincial treasury approved commitment of stationery orders only with central procurement. Stationery delivery to schools by day one was 60,09%. In respect of textbooks for central procurement, the provincial treasury did not approve funds for textbook orders (-50%). For school-based procurement, the provincial treasury released the norms and standards funding in January. By day one of school year, there was 0% delivery to schools and by 31 March 2026 only 1% delivery to schools.
MTDP 2.1: Number of schools that did not offer an African language offering a previously marginalised official African Language	927	134	Shortage of staff due to unfilled vacant posts
MTDP 2.2 (A-1) Percentage of females accessing vocational training	40%	40.10%	Shortage of staff due to unfilled vacant posts.
MTDP 2.2 (B-1): Percentage of persons with disabilities accessing vocational training	5%	8.6%	This was a new indicator with no baseline. The target was based on the national target.
MTDP 2.2 (B-2): Percentage of persons with disabilities accessing technical training	5%	11.37%	This was a new indicator with no baseline. The target was based on the national target.

Programme 5: Early childhood development

Various indicators

Based on the audit evidence, the actual achievements for three (3) indicators did not agree to what was reported. I could not determine the actual achievements, but I estimated them to be materially less. Consequently, the achievements against the targets were lower than reported.

Indicator	Target	Reported achievement
SOI 502: Number of registered ECD programmes	3 999	3 554
SOI 504 (MTDP & ECD Grant): Number of children benefiting from the ECD subsidy.	174 970	172 174
NSOI 5.2: Number of fully registered ECD centres.	2 140	2 066

Various indicators

I could not determine if the reported achievements were correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

Indicator	Target	Reported achievement
SOI 503: Number of children accessing registered ECD programmes.	176 001	184 768
MTDP 5.1. (ECD Grant): Number of children accessing ECD programmes.	176 001	184 786

Various indicators

Underachievement's and overachievements were reported against the related planned targets together with the reasons for this. However, adequate supporting evidence was not provided for auditing. Consequently, I could not confirm the reliability of the reported reasons

Indicator	**Target**	**Reported achievement**	**Reported reason**
SOI 502: Number of registered ECD programmes	3 399	3554	More ECD programmes qualified for registered ECD centres in the 2025/26 financial year.
SOI 503: Number of children accessing registered ECD programmes.	176001	184768	More ECD programmes qualified for registered ECD centres in the 2025/26 financial year.
SOI 504 (MTDP & ECD Grant): Number of children benefiting from the ECD subsidy.	174970	172174	Fluctuations in the number of children led to the deviation from the target.
NSOI 5.2: Number of fully registered ECD Centres.	2140	2066	The number of fully registered ECD centres has decreased because some fully registered centres are no longer in operation.
SOI 501: Number of public schools that offer Grade R.	4045	3946	Schools in the province have been consolidated by closing nonviable schools which lead to the decrease in the number of schools. The target will be reviewed.
MTDP 5.1. (ECD Grant): Number of children accessing ECD programmes.	176001	184786	Fluctuations in the number of children led to the deviation from the target.

Programme 6: Infrastructure development

ECDG: 6.2: Number of ECD centres maintained.

An achievement of 24 was reported against a target of 22. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the target was not achieved.

SOI 601 (EIG): Number of public schools provided with water infrastructure.

An achievement of 57 was reported against a target of 40. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the achievement against the target was lower than reported.

Various indicators

Achievements were reported against various targets, but these targets had not been clearly defined during the planning process. Consequently, the targets are not useful for measuring and reporting on progress against the provincial department's planned objectives.

Indicator	Target	Detail
SOI 601 (EIG): Number of public schools provided with water infrastructure	40	The planning document could not be reconciled to the approved annual performance plan target because it grouped multiple projects together without clearly identifying the specific projects or outputs contributing to the reported target. In addition, the planning document included more projects than those provided for in the approved plan target.
SOI 602 (EIG): Number of public schools provided with electricity infrastructure	10	
SOI 603 (EIG): Number of public schools supplied with sanitation facilities	60	
SOI 604 (EIG): Number of schools provided with new or additional boarding facilities	1	
SOI 605 (EIG): Number of schools where scheduled maintenance projects were completed	224	
EIG 6.1: Number of new and replacement schools and ready for occupation	3	
EIG 6.2: Number of additional specialist rooms built	20	
EIG 6.3: Number of schools provided with furniture	15	
EIG 6.4: Number of new standard additional classrooms provided through new and replacement and upgraded schools	100	
EIG 6.5: Number of new Grade R classrooms	20	
EIG 6.6: Number of school provided / upgrade of fence	17	
EIG 6.7: Number of refurbished and rehabilitated including natural disasters / storm / floods damage projects	50	
EIG 6.8: Number of schools where asbestos has been eradicated	20	
ECDG 6.1: Number of low-cost ECD centres constructed	1	
ECDG: 6.2: Number of ECD centres maintained	22	

Various indicators

Underachievements and overachievements were reported against the related planned targets together with the reasons for this. However, adequate supporting evidence was not provided for auditing. Consequently, I could not confirm the reliability of the reported reasons.

Indicator	Target	Reported achievement	Reported reason
SOI 601 (EIG): Number of public schools provided with water infrastructure	40	57	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.
SOI 602 (EIG): Number of public schools provided with electricity infrastructure	10	12	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.
SOI 603 (EIG): Number of public schools supplied with sanitation facilities	60	59	The target was not achieved due to budgetary constraints
SOI 605 (EIG): Number of schools where scheduled maintenance projects were completed	224	225	The overachievement is attributed to increased oversight over district offices in the form of more frequent internal maintenance programme meetings.
EIG 6.2: Number of additional specialist rooms built	20	36	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects

Indicator	Target	Reported achievement	Reported reason
EIG 6.3: Number of schools provided with furniture	15	19	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects. Overachievement on completed facilities attracted demand for furniture.
EIG 6.4: Number of new standard additional classrooms provided through new and replacement and upgraded schools.	100	121	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.
EIG 6.5: Number of New Grade R classrooms	20	34	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.
EIG 6.6: Number of school provided / upgrade of fence	17	40	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.
EIG 6.7: Number of refurbished and rehabilitated including natural disasters / storm / floods damage projects	50	35	The underachievement is attributed to poor-performing contractors.
ECDG 6.1: Number of low-cost ECD centres constructed	1	0	The underachievement is attributed to poor-performing contractors.
ECDG: 6.2: Number of ECD centres maintained	22	24	The overachievement is attributed to increased oversight over implementing agents in the form of more frequent meetings concentrating on poor performing projects.

Various indicators

Approved changes made to targets during the year were not disclosed in the annual performance report in the prescribed format. Consequently, useful information contextualising the reasons for the revisions has been omitted, hindering transparent reporting.

Indicator	Target	Revised indicator/ target
SOI 601 (EIG): Number of public schools provided with water infrastructure	150	40
SOI 603 (EIG): Number of public schools supplied with sanitation facilities	150	60
SOI 605 (EIG): Number of schools where scheduled maintenance projects were completed	700	224

Other matters

I draw attention to the matters below.

Achievement of planned targets

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.

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 150 to 224.

Programme 2: Public Ordinary Schools

Targets achieved: 57% *Budget spent: 99,4%*		
Key indicator 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 LTSM delivered to public ordinary schools by day one of the school year, as ordered	100%	60,09%
MTDP 2.1: Number of schools that did not offer an African language offering a previously marginalised official African Language	927	134
MTDP 2.2 (A-2) Percentage of females accessing technical training	40%	34,9%

Programme 5: Early childhood development

Targets achieved: 38% *Budget spent: 95,3%*		
Key indicator not achieved	Planned target	Reported achievement
SOI 504 (MTDP and ECD Grant): Number of children benefitting from the ECD centres Subsidy	174 970	172 147
NSOI 5.1 (ECD Grant): Number of Grade R practitioners employed in public ordinary schools	5 237	5 012
NSOI 5.2: Number of fully registered ECD centres	2 140	2 066
SOI 501: Number of public schools that offer Grade R.	4 045	3 946

Programme 6: Infrastructure development

Key indicator not achieved	Planned target	Reported achievement
SOI 603 (EIG): Number of public schools supplied with sanitation facilities	60	59
EIG 6.7: Number of refurbished and rehabilitated including natural disasters / storm / floods damage projects	50	35
ECDG 6.1: number of low-cost ECD centres constructed	1	0
NSOI 6.1: Number of women benefitting from Expanded Public Works Programmes (EPWP)	120	117
NSOI 6.2: Number of youth benefitting from infrastructure projects	80	79

Material misstatements

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

Report on compliance with legislation

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 provincial department's compliance with legislation.

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.

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 provincial 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.

The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Expenditure management

Effective and appropriate steps were not taken to prevent irregular expenditure, as disclosed in note 31 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure was caused by non-compliance with supply chain management requirements.

Effective steps were not taken to prevent fruitless and wasteful expenditure, as disclosed in note 31 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. Most of the fruitless and wasteful expenditure was caused by interest and penalties resulting from the late settlement of supplier accounts.

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

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 into unauthorised, irregular, fruitless and wasteful expenditure were not performed.

Procurement and contract management

I was unable to obtain sufficient appropriate audit evidence that construction contracts were awarded to contractors that were registered with the Construction Industry Development Board Regulations 25 (9a) and 25 (10) and qualified for the contract in accordance with Construction Industry Development Board Regulations 17 and/or 25(7A).

Strategic planning and performance management

Specific information system 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).

Other information in the annual report

The accounting officer is responsible for the other information included in the annual report which includes the audit committee's report and human resource management information. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in this auditor's report.

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.

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.

The other information I obtained prior to the date of the auditor's report is the 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 2026.

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.

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

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.

The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report and the material findings on compliance with legislation included in this report.

Management did not design and/or implement effective review controls to ensure that performance information is properly collected, verified, reconciled, and reported.

Management did not design and implement adequate controls to ensure that performance targets are specific, measurable, and clearly defined during the planning phase. As a result, targets lack sufficient detail to enable consistent measurement and accurate reporting of performance.

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.

Material irregularities

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

Material irregularities in progress

I identified material irregularities during the audit and notified the accounting officer of these, as required by material irregularity regulation 3(2). By the date of this auditor's report, the responses of the accounting officer were not yet due. These material irregularities will be included in next year's auditor's report.

Status of previously reported material irregularities

Payment of hostel allowances to ineligible employees

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 dated 28 June 2011. The allowances were paid from 1 April 2018 to 31 March 2024 based on the PERSAL reports provided. The non-compliance had resulted in a material financial loss of R3,74 million for the Department of Education.

1. 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. No further payments were made to ineligible employees during the 2025-26 financial year.
    - A Persal report of all employees receiving hostel allowances is forwarded monthly to Districts for monthly audits to be conducted. In this regard, the employees receiving allowances on the Persal report will be cross checked with those listed on the approval from the accounting officer and the names listed on the claim forms.
    - As at 28 July 2026, R1,44 million (38% of the identified financial loss) had been recovered through Persal deductions. The recovery process is ongoing.
    - The investigation had been completed on 28 July 2026 and identified officials responsible for the non-compliance. Disciplinary processes against the implicated officials have not yet commenced.

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

Learners not fed, causing substantial harm

The provincial 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.

Due to various challenges and deficiencies in the school feeding process and the management of the supplier, the provincial 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.

3. The accounting officer was notified of the material irregularity on 5 September 2023. The following actions have been taken to resolve the material irregularity:

    - The previous contract was terminated, interim arrangements were implemented to restore feeding and no further instances of learners not being fed were identified during the current audit.
    - New service providers have been appointed on a permanent basis with effect from 1 April 2026 to procure and deliver food to schools in certain districts. The permanent appointment process in certain districts is still underway pending finalisation of outstanding matters. Interim measures have been implemented to ensure that feeding at affected schools is not interrupted.
    - The matter has been referred to the State Attorney for investigation, and the investigation was still in progress at the date of this report.

I will follow up on the finalisation of the investigation and implementation of the planned actions during my next audit.

Other reports

In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

The department's Internal Control Unit and the Forensic Unit of the Office of the Premier conducted 80 investigations relating to allegations reported during the period 1 April 2014 to 31 March 2026. These investigations concerned allegations of ghost employees, fraud and corruption, supply chain management irregularities, mismanagement of school funds, unauthorised Persal transactions, irregular human resource appointments and promotions, fraudulent qualifications, payroll overpayments, abuse of state resources, and payments for services not rendered.

As at the date of this report, 29 Phase 1 investigation reports had been issued to management, and the implementation of the recommendations arising from these reports was still in progress. The final phase of the investigations was ongoing and had not yet been concluded.

Auditor - General.

Pietermaritzburg

31 July 2026

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 provincial 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 provincial 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 provincial department to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause the provincial 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	Sections 1; 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); Sections 38(1)(d); 38(1)(h)(iii); 38(1)(j); 39(1)(a); Sections 39(2)(a); 40(1)(a); 40(1)(b); 40(1)(c)(i); Sections 43(1); 43(4); 44(1); 44(2); 45(b)
Treasury Regulations, 2005	Regulations 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); Regulations 5.2.3(d); 5.3.14; 6.3.1(a); 6.3.1(b); Regulations 6.3.1(c); 6.3.1(d); 6.4.1(b); 7.2.1; Regulations 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; Regulations 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; Regulations 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; Regulations 16A3.2(a); 16A6.1; 16A6.2(a); Regulations 16A6.2(b); 16A6.3(a); 16A6.3(b); Regulations16A6.3(c); 16A 6.3(e); 16A6.4; Regulations 16A6.5; 16A6.6; 16A7.1; 16A7.3; Regulations 16A7.6; 16A7.7; 16A8.2(1); 16A8.2(2); Regulations 16A8.3; 16A8.4; 16A9.1(b)(ii); Regulations 16A 9.1(d); 16A 9.1(e); 16A9.1(f); Regulations 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; Regulation 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulations 17; 25(7A)
Division of Revenue Act 5 of 2023	Sections 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i); Sections 16(3)(a)(ii)(bb)
Second amendment National Treasury Instruction No. 5 of 2020/21	Paragraph 1
Erratum National Treasury Instruction No 5 of 2020/21	Paragraph 2
National Treasury Instruction No 1 of 2021/22	Paragraphs 4.8; 4.9; 5.3
National Treasury Instruction No. 4 of 2015/16	Paragraph 4.1
National Treasury SCM Instruction No.4A of 2016/17	Paragraph 3.4
National Treasury SCM Instruction No. 03 of 2021/22	Paragraphs 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	Paragraphs 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraphs 3.2.1; 3.2.4; 3.2.4(a); 3.3.1;
Practice Note 11 of 2008/9	Paragraphs 2.1; 3.1 (b)

Legislation	Sections or regulations
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	Sections 1; 2.1(a); 2.1(f)
Preferential Procurement Regulation, 2022	Regulations 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulation, 2017	Regulations 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulations 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulations 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)

2. ANNUAL FINANCIAL STATEMENTS

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Appropriation per programme

		2025/26							2024/25	
		Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
	Programme									
1.	**ADMINISTRATION**	2,488,891	-	(197,292)	2,291,599	2,289,599	2,000	99.9%	2,178,216	2,177,177
2.	**PUBLIC ORDINARY SCHOOL EDUCATION**	55,845,444	-	281,013	56,126,457	55,765,689	360,768	99.4%	52,489,766	53,011,062
3.	**INDEPENDENT SCHOOL SUBSIDIES**	68,474	-	-	68,474	66,324	2,150	96.9%	74,986	74,673
4.	**PUBLIC SPECIAL SCHOOL EDUCATION**	1,859,949	-	(28,190)	1,831,759	1,828,765	2,994	99.8%	1,759,946	1,756,629
5.	**EARLY CHILDHOOD DEVELOPMENT**	2,555,597	-	13,645	2,569,242	2,448,904	120,338	95.3%	2,067,980	2,067,980
6.	**INFRASTRUCTURE DEVELOPMENT**	3,277,533	-	(149,873)	3,127,660	2,672,646	455,014	85.5%	2,824,001	2,824,001
7.	**EXAMINATION AND EDUCATION RELATED SERVICES**	2,040,383	-	80,697	2,121,080	2,111,697	9,383	99.6%	1,826,618	1,826,618
	Programme sub total	**68,136,271**	**-**	**-**	**68,136,271**	**67,183,624**	**952,647**	**98.6%**	**63,221,513**	**63,738,140**
	Statutory Appropriation	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	TOTAL	**68,136,271**	**-**	**-**	**68,136,271**	**67,183,624**	**952,647**	**98.6%**	**63,221,513**	**63,738,140**

	2025/26		2024/25	
	Final Budget	Actual Expenditure	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000
TOTAL (brought forward)				
Reconciliation with statement of financial performance				
ADD				
Departmental receipts	187,978		93,680	
NRF Receipts	-		-	
Aid assistance	-		-	
Actual amounts per Statement of Financial Performance (Total revenue)	**68,324,249**		**63,315,193**	
ADD Aid assistance		-		-
Prior year unauthorised expenditure approved without funding				
Actual amounts per Statement of Financial Performance (Total expenditure)		**67,183,624**		**63,738,140**

Appropriation per economic classification

	2025/26							2024/25	
	Adjusted 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
Current payments	62,704,213	-	(57,752)	62,646,461	62,305,723	340,738	99.5%	58,568,278	59,085,218
Compensation of employees	56,072,979	-	649,244	56,722,223	56,719,670	2,553	100.0%	52,520,624	53,037,546
Goods and services	6,631,234	-	(707,610)	5,923,624	5,585,439	338,185	94.3%	6,047,368	6,047,386
Interest and rent on land	-	-	614	614	614	-	100.0%	286	286
Transfers and subsidies	2,863,695	-	56,822	2,920,517	2,792,664	127,853	95.6%	2,554,379	2,554,066
Provinces and municipalities	6,362	-	(444)	5,918	5,918	-	100.0%	-	-
Departmental agencies and accounts	63,853	-	-	63,853	63,853	-	100.0%	62,910	62,910
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	2,645,534	-	1,356	2,646,890	2,519,037	127,853	95.2%	2,262,027	2,261,714
Households	147,946	-	55,910	203,856	203,856	-	100.0%	229,442	229,442
Payments for capital assets	2,568,363	-	602	2,568,965	2,084,909	484,056	81.2%	2,098,585	2,098,585
Buildings and other fixed structures	2,561,107	-	-	2,561,107	2,077,051	484,056	81.1%	2,053,199	2,053,199
Machinery and equipment	7,256	-	602	7,858	7,858	-	100.0%	45,386	45,386
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	328	328	328	-	100.0%	271	271
Total	**68,136,271**	**-**	**-**	**68,136,271**	**67,183,624**	**952,647**	**98.6%**	**63,221,513**	**63,738,140**

Programme 1: ADMINISTRATION

		2025/26							2024/25	
		Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
1.	OFFICE OF THE MEMBER OF THE EXECUTIVE COUNCIL	23,275	-	(4,406)	18,869	16,869	2,000	89.4%	26,076	25,037
2.	CORPORATE SERVICES	1,530,959	-	(68,591)	1,462,368	1,462,368	-	100.0%	1,299,399	1,299,399
3.	EDUCATION MANAGEMENT	880,020	-	(107,590)	772,430	772,430	-	100.0%	810,961	810,961
4.	HUMAN RESOURCE DEVELOPMENT	20	-	3	23	23	-	100.0%	289	289
5.	EDUCATION MANAGEMENT INFORMATION SYSTEM (EMIS)	54,617	-	(16,708)	37,909	37,909	-	100.0%	41,491	41,491
	TOTAL	**2,488,891**	**-**	**(197,292)**	**2,291,599**	**2,289,599**	**2,000**	**99.9%**	**2,178,216**	**2,177,177**
Economic classification										
	Current payments	2,456,885	-	(195,881)	2,261,004	2,259,004	2,000	99.9%	2,123,854	2,122,815
	Compensation of employees	1,501,558	-	(56,614)	1,444,944	1,444,944	-	100.0%	1,389,847	1,389,847
	Goods and services	955,327	-	(139,684)	815,643	813,643	2,000	99.8%	733,792	732,753
	Interest and rent on land	-	-	417	417	417	-	100.0%	215	215
	Transfers and subsidies	25,334	-	(1,707)	23,627	23,627	-	100.0%	24,256	24,256
	Provinces and municipalities	6,362	-	(444)	5,918	5,918	-	100.0%	-	-
	Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
	Higher education institutions	-	-	-	-	-	-	-	-	-
	Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
	Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
	Non-profit institutions	-	-	-	-	-	-	-	-	-
	Households	18,972	-	(1,263)	17,709	17,709	-	100.0%	24,256	24,256

Payments for capital assets	6,672	-	(32)	6,640	6,640	-	100.0%	29,835	29,835
Buildings and other fixed structures	-	-	-	-	-	-	-	1,146	1,146
Machinery and equipment	6,672	-	(32)	6,640	6,640	-	100.0%	28,689	28,689
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	328	328	328	-	100.0%	271	271
Total	**2,488,891**	**-**	**(197,292)**	**2,291,599**	**2,289,599**	**2,000**	**99.9%**	**2,178,216**	**2,177,177**

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION

		2025/26							2024/25	
		Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
1.	PUBLIC PRIMARY LEVEL	29,362,708	12,861	180,729	29,556,298	29,522,136	34,162	99.9%	28,177,798	28,483,673
2.	PUBLIC SECONDARY LEVEL	23,758,121	(12,861)	234,248	23,979,508	23,654,855	324,653	98.6%	21,754,835	21,970,256
3.	HUMAN RESOURCE DEVELOPMENT	247,401	-	(104,613)	142,788	142,788	-	100.0%	244,733	244,733
4.	SCHOOL SPORT, CULTURE AND MEDIA SERVICES	56,197	-	(29,351)	26,846	26,846	-	100.0%	29,556	29,556
5.	NATIONAL SCHOOL NUTRITION PROGRAMME GRANT	2,335,101	-	-	2,335,101	2,335,101	-	100.0%	2,187,840	2,187,840
6.	EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT TO PROVINCES	11,471	-	-	11,471	10,991	480	95.8%	23,016	23,016
7.	MATHS, SCIENCE AND TECHNOLOGY GRANT	74,445	-	-	74,445	72,972	1,473	98.0%	71,988	71,988
	TOTAL	**55,845,444**	**-**	**281,013**	**56,126,457**	**55,765,689**	**360,768**	**99.4%**	**52,489,766**	**53,011,062**
Economic classification										
	Current payments	54,391,490	-	223,749	54,615,239	54,260,189	355,050	99.3%	50,893,417	51,414,713
	Compensation of employees	50,121,132	-	713,567	50,834,699	50,834,699	-	100.0%	47,069,689	47,590,985
	Goods and services	4,270,358	-	(489,987)	3,780,371	3,425,321	355,050	90.6%	3,823,686	3,823,686
	Interest and rent on land	-	-	169	169	169	-	100.0%	42	42
	Transfers and subsidies	1,453,838	-	57,190	1,511,028	1,505,310	5,718	99.6%	1,596,349	1,596,349
	Provinces and municipalities	-	-	-	-	-	-	-	-	-
	Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
	Higher education institutions	-	-	-	-	-	-	-	-	-
	Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
	Public corporations and private enterprises	-	-	-	-	-	-	-	-	-

Non-profit institutions	1,338,010	-	-	1,338,010	1,332,292	5,718	99.6%	1,403,945	1,403,945
Households	115,828	-	57,190	173,018	173,018	-	100.0%	192,404	192,404
Payments for capital assets	116	-	74	190	190	-	100.0%	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	116	-	74	190	190	-	100.0%	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	**55,845,444**	**-**	**281,013**	**56,126,457**	**55,765,689**	**360,768**	**99.4%**	**52,489,766**	**53,011,062**

Programme 3: INDEPENDENT SCHOOL SUBSIDIES

		2025/26							2024/25	
		Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
1.	PRIMARY LEVEL	41,180	4,103	-	45,283	45,283	-	100.0%	51,192	51,192
2.	SECONDARY LEVEL	27,294	(4,103)	-	23,191	21,041	2,150	90.7%	23,794	23,481
	TOTAL	**68,474**	**-**	**-**	**68,474**	**66,324**	**2,150**	**96.9%**	**74,986**	**74,673**
Economic classification										
	Current payments	-	-	-	-	-	-	-	-	-
	Compensation of employees	-	-	-	-	-	-	-	-	-
	Goods and services	-	-	-	-	-	-	-	-	-
	Interest and rent on land	-	-	-	-	-	-	-	-	-
	Transfers and subsidies	68,474	-	-	68,474	66,324	2,150	96.9%	74,986	74,673
	Provinces and municipalities	-	-	-	-	-	-	-	-	-
	Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
	Higher education institutions	-	-	-	-	-	-	-	-	-
	Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
	Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
	Non-profit institutions	68,474	-	-	68,474	66,324	2,150	96.9%	74,986	74,673
	Households	-	-	-	-	-	-	-	-	-
	Payments for capital assets	-	-	-	-	-	-	-	-	-
	Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
	Machinery and equipment	-	-	-	-	-	-	-	-	-
	Heritage assets	-	-	-	-	-	-	-	-	-
	Specialised military assets	-	-	-	-	-	-	-	-	-

Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	**68,474**	**-**	**-**	**68,474**	**66,324**	**2,150**	**96.9%**	**74,986**	**74,673**

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION

		2025/26							2024/25	
		Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
1.	SCHOOLS	1,818,193	-	(28,190)	1,790,003	1,790,003	-	100.0%	1,723,028	1,723,028
2.	HUMAN RESOURCE DEVELOPMENT	11	-	-	11	11	-	100.0%	334	334
3.	LEARNERS WITH PROFOUND INTELLECTUAL DISABILITY GRANT	41,745	-	-	41,745	38,751	2,994	92.8%	36,584	33,267
	TOTAL	**1,859,949**	**-**	**(28,190)**	**1,831,759**	**1,828,765**	**2,994**	**99.8%**	**1,759,946**	**1,756,629**
Economic classification										
	Current payments	1,689,213	-	(25,988)	1,663,225	1,660,231	2,994	99.8%	1,586,767	1,583,450
	Compensation of employees	1,656,038	-	(8,344)	1,647,694	1,647,694	-	100.0%	1,574,945	1,574,945
	Goods and services	33,175	-	(17,644)	15,531	12,537	2,994	80.7%	11,822	8,505
	Interest and rent on land	-	-	-	-	-	-	-	-	-
	Transfers and subsidies	170,506	-	(2,762)	167,744	167,744	-	100.0%	157,636	157,636
	Provinces and municipalities	-	-	-	-	-	-	-	-	-
	Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
	Higher education institutions	-	-	-	-	-	-	-	-	-
	Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
	Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
	Non-profit institutions	164,246	-	21	164,267	164,267	-	100.0%	153,603	153,603
	Households	6,260	-	(2,783)	3,477	3,477	-	100.0%	4,033	4,033
	Payments for capital assets	230	-	560	790	790	-	100.0%	15,543	15,543
	Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
	Machinery and equipment	230	-	560	790	790	-	100.0%	15,543	15,543

Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	**1,859,949**	**-**	**(28,190)**	**1,831,759**	**1,828,765**	**2,994**	**99.8%**	**1,759,946**	**1,756,629**

Programme 5: EARLY CHILDHOOD DEVELOPMENT

		2025/26							2024/25	
		Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
1.	GRADE R IN PUBLIC SCHOOLS	1,348,386	-	11,823	1,360,209	1,359,827	382	100.0%	1,321,786	1,321,786
2.	GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	93,656	-	5,308	98,964	98,964	-	100.0%	88,549	88,549
3.	PRE-GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	457,742	-	(3,486)	454,256	454,256	-	100.0%	408,832	408,832
4.	HUMAN RESOURCE DEVELOPMENT	-	-	-	-	-	-	-	163	163
5.	EARLY CHILDHOOD DEVELOPMENT GRNT	655,813	-	-	655,813	535,857	119,956	81.7%	248,650	248,650
	TOTAL	**2,555,597**	**-**	**13,645**	**2,569,242**	**2,448,904**	**120,338**	**95.3%**	**2,067,980**	**2,067,980**
Economic classification										
	Current payments	1,469,166	-	13,273	1,482,439	1,482,534	(95)	100.0%	1,437,333	1,437,333
	Compensation of employees	1,366,220	-	25,865	1,392,085	1,391,855	230	100.0%	1,333,584	1,333,584
	Goods and services	102,946	-	(12,592)	90,354	90,679	(325)	100.4%	103,749	103,749
	Interest and rent on land	-	-	-	-	-	-	-	-	-
	Transfers and subsidies	1,076,431	-	372	1,076,803	956,818	119,985	88.9%	630,647	630,647
	Provinces and municipalities	-	-	-	-	-	-	-	-	-
	Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
	Higher education institutions	-	-	-	-	-	-	-	-	-
	Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
	Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
	Non-profit institutions	1,074,804	-	1,335	1,076,139	956,154	119,985	88.9%	629,493	629,493
	Households	1,627	-	(963)	664	664	-	100.0%	1,154	1,154

Payments for capital assets	10,000	-	-	10,000	9,552	448	95.5%	-	-
Buildings and other fixed structures	10,000	-	-	10,000	9,552	448	95.5%	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	**2,555,597**	**-**	**13,645**	**2,569,242**	**2,448,904**	**120,338**	**95.3%**	**2,067,980**	**2,067,980**

Programme 6: INFRASTRUCTURE DEVELOPMENT

		2025/26							2024/25	
		Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
1.	ADMINISTRATION	44,224	-	533	44,757	45,510	(753)	101.7%	64,048	64,048
2.	PUBLIC ORDINARY SCHOOLS	3,123,335	-	(50,128)	3,073,207	2,617,440	455,767	85.2%	2,631,675	2,631,675
3.	SPECIAL SCHOOLS	25,000	-	(15,304)	9,696	9,696	-	100.0%	58,381	58,381
4.	EARLY CHILDHOOD DEVELOPMENT	84,974	-	(84,974)	-	-	-	-	69,897	69,897
	TOTAL	**3,277,533**	**-**	**(149,873)**	**3,127,660**	**2,672,646**	**455,014**	**85.5%**	**2,824,001**	**2,824,001**
Economic classification										
	Current payments	726,345	-	(149,874)	576,471	605,065	(28,594)	105.0%	771,948	771,948
	Compensation of employees	39,063	-	806	39,869	40,622	(753)	101.9%	41,336	36,962
	Goods and services	687,282	-	(150,680)	536,602	564,443	(27,841)	105.2%	730,612	734,986
	Interest and rent on land	-	-	-	-	-	-	-	-	-
	Transfers and subsidies	-	-	-	-	-	-	-	-	-
	Provinces and municipalities	-	-	-	-	-	-	-	-	-
	Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
	Higher education institutions	-	-	-	-	-	-	-	-	-
	Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
	Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
	Non-profit institutions	-	-	-	-	-	-	-	-	-
	Households	-	-	-	-	-	-	-	-	-
	Payments for capital assets	2,551,188	-	1	2,551,189	2,067,581	483,608	81.0%	2,052,053	2,052,053
	Buildings and other fixed structures	2,551,107	-	-	2,551,107	2,067,499	483,608	81.0%	2,052,053	2,052,053
	Machinery and equipment	81	-	1	82	82	-	100.0%	-	-

Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	**3,277,533**	**-**	**(149,873)**	**3,127,660**	**2,672,646**	**455,014**	**85.5%**	**2,824,001**	**2,824,001**

Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES

		2025/26							2024/25	
		Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
1.	PAYMENTS TO SETA	63,853	-	-	63,853	63,853	-	100.0%	62,910	62,910
2.	PROFESSIONAL SERVICES	611,257	-	(30,049)	581,208	581,208	-	100.0%	639,826	639,826
3.	EXTERNAL EXAMINATIONS	1,035,141	-	110,746	1,145,887	1,145,887	-	100.0%	1,057,926	1,057,926
4.	CONDITIONAL GRANT	69,280	-	-	69,280	69,280	-	100.0%	65,952	65,952
5.	SPECIAL PROJECTS (PRESIDENTIAL YOUTH EMPLOYMENT INITIATIVE)	260,852	-	-	260,852	251,469	9,383	96.4%	4	4
	TOTAL	**2,040,383**	**-**	**80,697**	**2,121,080**	**2,111,697**	**9,383**	**99.6%**	**1,826,618**	**1,826,618**
Economic classification										
	Current payments	1,971,114	-	76,969	2,048,083	2,038,700	9,383	99.5%	1,754,959	1,754,959
	Compensation of employees	1,388,968	-	(26,036)	1,362,932	1,359,856	3,076	99.8%	1,111,223	1,111,223
	Goods and services	582,146	-	102,977	685,123	678,816	6,307	99.1%	643,707	643,707
	Interest and rent on land	-	-	28	28	28	-	100.0%	29	29
	Transfers and subsidies	69,112	-	3,729	72,841	72,841	-	100.0%	70,505	70,505
	Provinces and municipalities	-	-	-	-	-	-	-	-	-
	Departmental agencies and accounts	63,853	-	-	63,853	63,853	-	100.0%	62,910	62,910
	Higher education institutions	-	-	-	-	-	-	-	-	-
	Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
	Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
	Non-profit institutions	-	-	-	-	-	-	-	-	-
	Households	5,259	-	3,729	8,988	8,988	-	100.0%	7,595	7,595
	Payments for capital assets	157	-	(1)	156	156	-	100.0%	1,154	1,154

Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	157	-	(1)	156	156	-	100.0%	1,154	1,154
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	**2,040,383**	**-**	**80,697**	**2,121,080**	**2,111,697**	**9,383**	**99.6%**	**1,826,618**	**1,826,618**

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-H) 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 Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Programme name				
ADMINISTRATION	2,291,599	2,289,599	2,000	0%

Underspending relates to OSS activities which only took place in the last week of the financial year and roll over will be requested.

Programme name				
PUBLIC ORDINARY SCHOOL EDUCATION	56,126,457	55,765,689	360,768	1%

Underspending due to non approval by Provincial Treasury for the placement of orders for Textbooks, underspending on the MST grant and underspend on transfers for Public Ordinary schools that did not comply with financial requirements. The EPWP grant underspent as a result of the training of Support Field Officers that took place during the year but payment was not processed before year-end and roll over has been requested.

Programme name				
INDEPENDENT SCHOOL SUBSIDIES	68,474	66,324	2,150	3%

The lower than anticipated spending is due to schools that did not comply every quarter with subsidy requirements.

Programme name				
PUBLIC SPECIAL SCHOOL EDUCATION	1,831,759	1,828,765	2,994	0%

The LPID grant underspent in respect of invoices relating to assistive devices which could not be processed before year-end due to the non-delivery of equipment. Orders were placed and the funds are fully committed. A roll over has been requested.

Programme name				
EARLY CHILDHOOD DEVELOPMENT	2,569,242	2,448,904	120,338	5%

Underspending from Top-up funding allocated in-year to the ECD grant that could not be fully captured before year-end and a roll over has been requested. Further underspending relates to Public Ordinary schools offering Grade R that should receive a transfer but were non compliant.

Programme name				
INFRASTRUCTURE DEVELOPMENT	3,127,660	2,672,646	455,014	15%

Underspending from top-up funding allocated in-year to the EIG and PDR grants that could not be fully spent before year-end and a roll over has been requested.

Programme name				
EXAMINATION AND EDUCATION RELATED SERVICES	2,121,080	2,111,697	9,383	0%

The Basic Education Employment Initiative (BEEI) underspent and a rollover will be requested in line with the DBE directives issued on 17 February 2026 and 24 March 2026 for the appointment of Education Assistants in No-Fee paying primary schools.

4.2 Per economic classification

Economic classification	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Current expenditure	62,646,461	62,305,723	340,738	1%
Compensation of employees	56,722,223	56,719,670	2,553	0%
Goods and services	5,923,624	5,585,439	338,185	6%
Interest and rent on land	614	614	-	0%
Transfers and subsidies	2,920,517	2,792,664	127,853	4%
Provinces and municipalities	5,918	5,918	-	0%
Departmental agencies and accounts	63,853	63,853	-	0%
Higher education institutions				
Public corporations and private enterprises				
Foreign governments and international organisations				
Non-profit institutions	2,646,890	2,519,037	127,853	5%
Households	203,856	203,856	-	0%
Payments for capital assets	**2,568,965**	**2,084,909**	**484,056**	**19%**
Buildings and other fixed structures	2,561,107	2,077,051	484,056	19%
Machinery and equipment	7,858	7,858	-	0%
Heritage assets				
Specialised military assets				
Biological assets				
Land and subsoil assets				
Intangible assets				
Payments for financial assets	328	328	0	0%

Under expenditure on compensation largely due to the BEEI. Goods and services underspent on BEEI, EPWP, MST, LSPID, and non-procurement of LTSM. Non-profit institutions underspent due to in-year funding for ECD grant and non-compliant schools. Buildings and other fixed structures underspent due to in-year funding on EIG and PDR grants. The LPID grant underspent in respect of invoices relating to assistive devices which could not be processed before year-end due to the non-delivery of equipment. Orders were placed and the funds are fully committed. A rollover has been requested.

4.3 Per conditional grant	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Only show the conditional grants applicable to the department				
Education Infrastructure Grant	2,922,285	2,489,637	432,648	15%
HIV and AIDS (Life Skills Education) Grant	69,280	69,280	-	0%
Learners with Profound Intellectual Disabilities Grant	41,745	38,751	2,994	7%
Maths, Science and Technology Grant	74,445	72,972	1,473	2%
National School Nutrition Programme Grant	2,335,101	2,335,101	-	0%
EPWP Integrated Grant for Provinces	11,471	10,991	480	4%
EPWP Soc Sect Incentive Grant	-	-	-	0%
Early Childhood Development Grant	655,813	535,857	119,956	18%
Provincial Disaster Response grant	22,000	-	22,000	100%

Underspending from top-up funding allocated in-year to the EIG and PDR grants that could not be fully spent before year-end and a roll over has been requested. The LPID grant underspent in respect of invoices relating to assistive devices which could not be processed before year-end due to the non-delivery of equipment. Orders were placed and the funds are fully committed and a roll over has been requested. The MST grant under-spent in respect of multi-term contracts for printing costs for lease agreements which was erroneously all budgeted for in 2025/26 rather that over a period of three years, along with lower than anticipated training and travel costs. The EPWP grant underspent as a result of the training of Support Field Officers that took place during the year but payment was not processed before year-end and roll over has been requested. Underspending from Top-up funding allocated in-year to the ECD grant that could not be fully captured before year-end and a roll over has been requested.

KZN EDUCATION
VOTE 5
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
REVENUE			
Annual appropriation	1	68,136,271	63,221,513
Departmental revenue	2	187,978	93,680
TOTAL REVENUE		**68,324,249**	**63,315,193**
EXPENDITURE			
Current expenditure			
Compensation of employees	3	56,719,670	53,037,546
Goods and services	4	5,585,439	6,047,386
Interest and rent on land	5	614	286
Total current expenditure		**62,305,723**	**59,085,218**
Transfers and subsidies			
Transfers and subsidies	7	2,792,662	2,554,066
Total transfers and subsidies		**2,792,662**	**2,554,066**
Expenditure for capital assets			
Tangible assets	8	2,084,911	2,098,585
Total expenditure for capital assets		**2,084,911**	**2,098,585**
Unauthorised expenditure approved without funding		-	-
Payments for financial assets	6	328	271
TOTAL EXPENDITURE		**67,183,624**	**63,738,140**
SURPLUS/(DEFICIT) FOR THE YEAR		**1,140,625**	**(422,947)**
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		952,647	(516,627)
Annual appropriation		373,096	(519,944)
Conditional grants		579,551	3,317
Departmental revenue and NRF Receipts	12	187,978	93,680
SURPLUS/(DEFICIT) FOR THE YEAR		**1,140,625**	**(422,947)**

KZN EDUCATION
VOTE 5
STATEMENT OF FINANCIAL POSITION
as at 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
ASSETS			
Current Assets		58,371	65,598
Cash and cash equivalents		-	-
Other financial assets		-	-
Prepayments and advances		-	-
Receivables	9	58,371	65,598
Loans		-	-
Non-Current Assets		747,201	693,117
Investments	10	2,364	2,270
Prepayments and advances		-	-
Receivables	9	744,837	690,847
Loans		-	-
Other financial assets		-	-
TOTAL ASSETS		**805,572**	**758,715**
LIABILITIES			
Current Liabilities		2,000,535	1,983,597
Voted funds to be surrendered to the Revenue Fund	11	952,647	4,669
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	12	7,028	425
Bank overdraft	13	978,213	1,909,638
Payables	14	62,647	68,865
Aid assistance repayable		-	-
Aid assistance unutilised		-	-
Non-Current Liabilities			
Payables	15	2,364	2,272
TOTAL LIABILITIES		**2,002,899**	**1,985,869**
NET ASSETS		**(1,197,327)**	**(1,227,154)**
Represented by:			
Recoverable revenue		352,808	322,981
Unauthorised expenditure		(1,550,135)	(1,550,135)
TOTAL		**(1,197,327)**	**(1,227,154)**

KZN EDUCATION
VOTE 5
STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
Capitalisation Reserves			
Opening balance		-	-
Transfers:			
Movement in Equity		-	-
Movement in Operational Funds		-	-
Other movements		-	-
Closing balance		**-**	**-**
Recoverable revenue			
Opening balance		322,981	297,322
Transfers		29,827	25,659
Recoverable revenue written off		-	-
Debts revised		-	-
Debts recovered (included in departmental revenue)		-	-
Debts raised		29,827	25,659
Closing balance		**352,808**	**322,981**
Retained funds			
Opening balance		-	-
Transferred from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Transferred from CARA Funds		-	-
Utilised during the year		-	-
Other		-	-
Closing balance		**-**	**-**
Revaluation Reserves			
Opening balance		-	-
Revaluation adjustment (Housing departments)		-	-
Transfers		-	-
Other		-	-
Closing balance		**-**	**-**
Unauthorised expenditure			
Opening balance		(1,550,135)	(1,028,839)
Unauthorised expenditure - current year		-	(521,296)
Relating to overspending of the vote or main division within the vote		-	(521,296)
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)**	**(1,550,135)**
TOTAL		**(1,197,327)**	**(1,227,154)**

KZN EDUCATION
VOTE 5
CASH FLOW STATEMENT
for the year ended 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		68,314,578	63,315,193
Annual appropriated funds received	1.1	68,136,271	63,221,513
Departmental revenue received	2	177,979	92,775
Interest received	2	328	905
Net (increase)/ decrease in working capital		(52,981)	(34,195)
(Surrendered to) / Received from the Revenue Fund	11,12	(186,044)	(124,932)
Surrendered to RDP Fund/Donor		-	-
Current payments		(62,305,109)	(59,084,932)
Interest paid	5	(614)	(286)
Payments for financial assets	6	(328)	(271)
Transfers and subsidies paid		(2,792,662)	(2,554,066)
Net cash flow available from operating activities	**16**	**2,976,840**	**1,516,511**
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	8	(2,084,911)	(2,098,585)
Proceeds from sale of capital assets	2	9,671	-
(Increase)/ decrease in loans		-	-
(Increase)/ decrease in investments	10	(94)	(99)
(Increase)/ decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables			-
(Increase)/decrease in non-current prepayments and advances			-
Net cash flows from investing activities		**(2,075,334)**	**(2,098,684)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		29,827	25,659
Increase/ (decrease) in non-current payables	15	92	98
Net cash flows from financing activities		**29,919**	**25,757**
Net increase/ (decrease) in cash and cash equivalents		931,425	(556,416)
Cash and cash equivalents at beginning of period		(1,909,638)	(1,353,222)
Unrealised gains and losses within cash and cash equivalents			-
Cash and cash equivalents at end of period	**17**	**(978,213)**	**(1,909,638)**

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies
The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information. The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation. Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

1 Basis of preparation
[Financial Statement Presentation]
The financial statements have been prepared in accordance with the Modified Cash Standard.
2 Going concern
[Financial Statement Presentation]
The financial statements have been prepared on a going concern basis.
3 Presentation currency
[Financial Statement Presentation]
Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4 Rounding
[Financial Statement Presentation]
Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5 Comparative information
5.1 Prior period comparative information
[Financial Statement Presentation]
Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.
5.2 Current year comparison with budget
[Appropriation Statement]
A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the Appropriation Statement.
6 Revenue
6.1 Appropriated funds
[Revenue, General Departmental Assets and Liabilities]
Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation, which are direct charges against the Revenue Fund authorised in terms of enabling legislation). Appropriated funds are recognised as revenue in the Statement of Financial Performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the Statement of Financial Performance on the date those adjustments become effective. Appropriated funds are measured at the amounts receivable. The net amount of any appropriated funds due to / from the relevant Revenue Fund at the reporting date is recognised as a payable / receivable in the Statement of Financial Position.
6.2 Departmental revenue
[Revenue, General Departmental Assets and Liabilities]
Departmental revenue is recognised in the Statement of Financial Performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Departmental revenue is measured at the cash amount received. In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the Statement of Financial Position.
6.3 Accrued departmental revenue
[General Departmental Assets and Liabilities]
Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when: - it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and - the amount of revenue can be measured reliably. The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents. Write-offs are made according to the department's debt write-off policy.
7 Expenditure
7.1 Compensation of employees
7.1.1 Salaries and wages
[Expenditure]
Salaries and wages are recognised in the Statement of Financial Performance on the date of payment.
7.1.2 Social contributions
[Expenditure]
Social contributions made by the department in respect of current employees are recognised in the Statement of Financial Performance on the date of payment. Social contributions made by the department in respect of ex-employees are classified as transfers to households in the Statement of Financial Performance on the date of payment.
7.2 Other expenditure
[Expenditure]
Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the Statement of Financial Performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold. Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.
7.3 Accruals and payables not recognised
[General Departmental Assets and Liabilities]
Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.
7.4 Leases
7.4.1 Operating leases
[Leases]
Operating lease payments made during the reporting period are recognised as current expenditure in the Statement of Financial Performance on the date of payment. Operating lease payments received are recognised as departmental revenue. The operating lease commitments are recorded in the notes to the financial statements.

7.4.2 Finance leases

[Leases]

Finance lease payments made during the reporting period are recognised as capital expenditure in the Statement of Financial Performance on the date of payment. Finance lease payments received are recognised as departmental revenue. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. At commencement of the finance lease term, finance lease assets acquired are recorded and measured at: - the fair value of the leased asset; or if lower, - the present value of the minimum lease payments. Finance lease assets acquired prior to 1 April 2024, are recorded and measured at the present value of the minimum lease payments.

8 Cash and cash equivalents

[General Departmental Assets and Liabilities, Cash Flow Statement]

Cash and cash equivalents are stated at cost in the Statement of Financial Position. Bank overdrafts are shown separately on the face of the Statement of Financial Position as a current liability. For the purposes of the Cash Flow Statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.

9 Loans and receivables

[General Departmental Assets and Liabilities]

Loans and receivables are recognised in the Statement of Financial Position at cost plus accrued interest, where interest is charged, less amounts already settled or written off. Write-offs are made according to the department's write-off policy.

10 Investments

[General Departmental Assets and Liabilities]

Investments are recognised in the Statement of Financial Position at cost.

11 Payables

[General Departmental Assets and Liabilities]

Payables recognised in the Statement of Financial Position are recognised at cost.

12 Capital assets

12.1 Immovable capital assets

[Capital Assets]

Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value [or R1000 for specific assets per MCS 11.72A] where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.

12.2 Movable capital assets

[Capital Assets]

Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Biological assets are subsequently carried at fair value. [Add this sentence on biological assets if the department has elected to revalue its biological assets at reporting date] Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.

12.3 Intangible capital assets

[Capital Assets]

Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

12.4 Project costs: Work-in-progress

[Capital Assets]

Expenditure of a capital nature is initially recognised in the Statement of Financial Performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.

13 Provisions and contingents

13.1 Provisions

[Provisions and Contingents]

Provisions are recorded in the notes to the financial statements when a present legal or constructive obligation exists as a result of past events, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

13.2 Contingent liabilities

[Provisions and Contingents]

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.

13.3 Contingent assets

[Provisions and Contingents]

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.

13.4 Capital commitments [Provisions and Contingents] Capital commitments are recorded at cost in the notes to the financial statements.

14 Unauthorised expenditure

[General Departmental Assets and Liabilities]

Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the Statement of Changes in Net Assets until such time as the expenditure is either: - approved by Parliament or the Provincial Legislature with funding and the related funds are received; or - approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or - transferred to receivables for recovery. Unauthorised expenditure recorded in the notes to the financial statements comprise of - unauthorised expenditure that was under assessment in the previous financial year; - unauthorised expenditure relating to previous financial year and identified in the current year; and - unauthorised expenditure incurred in the current year.

15 Fruitless and wasteful expenditure

[General Departmental Assets and Liabilities]

Fruitless and wasteful expenditure receivables are recognised in the Statement of Financial Position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written off as irrecoverable. Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and

at amounts confirmed, and comprises of: - fruitless and wasteful expenditure that was under assessment in the previous financial year; - fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and - fruitless and wasteful expenditure incurred in the current year.

16 Irregular expenditure

[General Departmental Assets and Liabilities]

Losses emanating from irregular expenditure are recognised as a receivable in the Statement of Financial Position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of: - irregular expenditure that was under assessment in the previous financial year; - irregular expenditure relating to previous financial year and identified in the current year; and - irregular expenditure incurred in the current year.

17 Changes in accounting policies, estimates and errors

[Accounting Policies, Estimates and Errors]

Changes in accounting policies are applied in accordance with MCS requirements. Changes in accounting estimates are applied prospectively in accordance with MCS requirements. Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

18 Events after the reporting date

[Events after the Reporting Date]

Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.

19 Principal-Agent arrangements

[Accounting by Principals and Agents]

The department is party to a principal-agent arrangement for [include details here]. In terms of the arrangement the department is the [principal / agent] and is responsible for [include details here]. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.

20 Recoverable revenue

Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the Statement of Financial Performance when written off.

21 Inventories

(Effective from date determined by the Accountant-General) [Inventories]

At the date of acquisition, inventories are recognised at cost in the Statement of Financial Performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value. The cost of inventories is assigned by using the weighted average cost basis.

22 Employee benefits

[General Departmental Assets and Liabilities] [Provisions and Contingents]

The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note. Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date. The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

1.1. Annual Appropriation

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for National Departments (Voted funds) and Provincial Departments:

		2025/26			2024/25		
	Programmes	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropriation Received	Funds not requested / not received
		R'000	R'000	R'000	R'000	R'000	R'000
1)	ADMINISTRATION	2,488,891	2,488,891	-	2,178,216	2,178,216	-
2)	PUBLIC ORDINARY SCHOOL EDUCATION	55,845,444	55,845,444	-	52,489,766	52,489,766	-
3)	INDEPENDENT SCHOOL SUBSIDIES	68,474	68,474	-	74,986	74,986	-
4)	PUBLIC SPECIAL SCHOOL EDUCATION	1,859,949	1,859,949	-	1,759,946	1,759,946	-
5)	EARLY CHILDHOOD DEVELOPMENT	2,555,597	2,555,597	-	2,067,980	2,067,980	-
6)	INFRASTRUCTURE DEVELOPMENT	3,277,533	3,277,533	-	2,824,001	2,824,001	-
7)	EXAMINATION AND EDUCATION RELATED SERVICES	2,040,383	2,040,383	-	1,826,618	1,826,618	-
	Total	**68,136,271**	**68,136,271**	**-**	**63,221,513**	**63,221,513**	**-**

1.2 Conditional grants**

	Note	2025/26 R'000	2024/25 R'000
Total grants received	32	**6,132,140**	**5,160,273**
Provincial grants included in Total Grants received		**2,922,285**	**2,526,243**

2 Departmental Revenue

		2025/26	2024/25
Tax revenue		-	-
Sales of goods and services other than capital assets	2.1	81,090	67,344
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land	2.2	328	905
Sales of capital assets	2.3	9,671	-
Transactions in financial assets and liabilities	2.4	96,889	25,431
Transfers received		-	-
Total revenue collected		**187,978**	**93,680**
Less: Own revenue included in appropriation			-
Departmental revenue collected		187,978	93,680

2.1 Sales of goods and services other than capital assets

	Note	2025/26 R'000	2024/25 R'000
Sales of goods and services produced by the department	**2**	81,090	67,344
Sales by market establishment		1,238	1,248
Administrative fees		-	-
Other sales		79,852	66,096
Sales of scrap, waste and other used current goods		-	-
Total		**81,090**	**67,344**

2.2 Interest, dividends and rent on land

	Note	2025/26 R'000	2024/25 R'000
Interest	2	328	905
Dividends		-	-
Rent on land		-	-
Total		**328**	**905**

2.3 Sales of capital assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets	2	9,671	-
Buildings and other fixed structures		-	-
Machinery and equipment		9,671	-
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-

Intangible capital assets	-	-
Software	-	-
Mastheads and publishing titles	-	-
Patents, licences, copyright, brand names, trademarks	-	-
Recipes, formulae, prototypes, designs, models	-	-
Services and operating rights	-	-
Total	**9,671**	**-**

2.4 Transactions in financial assets and liabilities

	Note	2025/26 R'000	2024/25 R'000
Loans and advances	2	-	-
Receivables		11,077	14,345
Forex gain		-	-
Other Receipts including Recoverable Revenue		85,812	11,086
Gains on GFECRA		-	-
Total		**96,889**	**25,431**

3 Compensation of Employees

3.1 Salaries and wages

	Note	2025/26 R'000	2024/25 R'000
Basic salary	3	40,250,613	37,904,024
Performance award		14,498	15,154
Service Based		102,843	56,063
Compensative/circumstantial		705,969	653,675
Periodic payments		17,285	15,319
Other non-pensionable allowances		7,024,387	6,331,090
Total		**48,115,595**	**44,975,325**

3.2 Social Contributions

	Note	2025/26 R'000	2024/25 R'000
Employer contributions	3		
Pension		5,203,735	4,894,407
Medica		3,372,446	3,144,119
UIF		12,009	8,718
Bargaining council		3,468	3,236
Official unions and associations		12,417	11,741
Insurance		-	-
Total		**8,604,075**	**8,062,221**
Total compensation of employees		**56,719,670**	**53,037,546**
Average number of employees		98,642	98,548

4 Goods and services

	Note	2025/26 R'000	2024/25 R'000
Administrative fees		5,661	8,540
Advertising		142	1,977
Minor assets	4.1	83	152
Bursaries (employees)		-	-
Catering		88,434	101,701
Communication		41,394	52,681
Computer services	4.2	197,921	135,994
Consultants: Business and advisory services		76,818	214,092
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		20,380	23,692
Contractors		112,454	131,203
Agency and support / outsourced services		2,038,796	1,988,720
Entertainment		-	87
Audit cost – external	4.3	23,150	26,602
Fleet services		76,452	75,385
Inventories	4.4	789,283	1,160,876
Consumables	4.5	95,091	103,795
Housing		-	-
Operating leases		153,369	80,827
Property payments	4.6	1,177,737	1,185,969
Rental and hiring		7,958	19,432
Transport provided as part of the departmental activities		17,775	24,550
Travel and subsistence	4.7	286,677	312,486
Venues and facilities		50,268	23,815
Training and development		6,878	15,954
Other operating expenditure	4.8	318,718	358,856
Total		**5,585,439**	**6,047,386**

4.1 Minor assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets	4	83	152
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		83	152
Land and subsoil assets		-	-
Specialised military assets		-	-
Intangible capital assets	4	-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		**83**	**152**

4.2 Computer services

	Note	2025/26 R'000	2024/25 R'000
SITA computer services		101,504	69,083
External computer service providers		96,417	66,911
Total	**4**	**197,921**	**135,994**

4.3 Audit cost – external

	Note	2025/26 R'000	2024/25 R'000
Regularity audits		23,150	26,602
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
Total	**4**	**23,150**	**26,602**

4.4 Inventories

	Note	2025/26 R'000	2024/25 R'000
Clothing material and accessories		73	533
Farming supplies		-	-
Food and food supplies		7	79
Fuel, oil and gas		462	1,125

Learning and teaching support material		522,919	702,285
Materials and supplies		474	27
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	4.4.1	265,348	456,827
Total	**4**	**789,283**	**1,160,876**

4.4.1 Other Supplies

	Note	**2025/26 R'000**	**2024/25 R'000**
Assets for distribution		265,014	455,517
Machinery and equipment		-	25,039
School furniture		265,014	430,478
Other	4.4.1	334	1,310
Total	**4**	**265,348**	**456,827**

4.5 Consumables

	Note	**2025/26 R'000**	**2024/25 R'000**
Consumable supplies		85,654	70,956
Uniform and clothing		20	1,925
Household supplies		85,206	67,761
Building material and supplies		428	1,074
Communication accessories		-	-
IT consumables		-	-
Other consumables		-	196
Stationery, printing and office supplies		9,437	32,839
Total	**4**	**95,091**	**103,795**

4.6 Property payments

	Note	2025/26 R'000	2024/25 R'000
Municipal services		350,747	266,753
Property management fees		103,367	-
Property maintenance and repairs		460,570	670,629
Other		263,053	248,587
Total	**4**	**1,177,737**	**1,185,969**

4.7 Travel and subsistence

	Note	2025/26 R'000	2024/25 R'000
Local		286,376	311,416
Foreign		301	1,070
Total	**4**	**286,677**	**312,486**

4.8 Other operating expenditure

	Note	2025/26 R'000	2024/25 R'000
Professional bodies, membership and subscription fees		1,877	2,929
Resettlement costs		576	716
Other		316,265	355,211
Total	**4**	**318,718**	**358,856**

5 Interest and Rent on Land

	Note	2025/26 R'000	2024/25 R'000
Interest paid		614	286
Rent on land		-	-
Total		**614**	**286**

6 Payments for financial assets

	Note	2025/26 R'000	2024/25 R'000
Debts written off	6.1	328	271
Total		**328**	**271**

These write offs are through Legal Services for the Ugu District Office (prior year - 2024/25), Umkhanyakude District Office (current year - 2025/26)

6.1 Debts written off

	Note	2025/26 R'000	2024/25 R'000
Nature of debts written off			
Other debt written off			
Ugu District debt write-offs		-	271
Umkhanyakude District debt write-offs		328	-
Total debt written off		**328**	**271**

These write offs are through Legal Services for the Ugu District Office (prior year - 2024/25), Umkhanyakude District Office (current year - 2025/26)

7 Transfers and Subsidies

	Note	2025/26 R'000	2024/25 R'000
Provinces and municipalities	33	5,918	-
Departmental agencies and accounts	Annex 1A	63,853	62,910
Non-profit institutions	Annex 1B	2,519,036	2,261,714
Households	Annex 1C	203,855	229,442
Total		**2,792,662**	**2,554,066**

8 Expenditure for capital assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		**2,084,911**	**2,098,585**
Buildings and other fixed structures		2,077,052	2,053,199
Heritage assets		-	-
Machinery and equipment		7,859	45,386
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		**2,084,911**	**2,098,585**

8.1 Analysis of funds utilised to acquire capital assets

	2025/26		
	Voted Funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	**2,084,911**	**-**	**2,084,911**
Buildings and other fixed structures	2,077,052	-	2,077,052
Heritage assets	-	-	-
Machinery and equipment	7,859	-	7,859
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	**-**	**-**	**-**
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	**2,084,911**	**-**	**2,084,911**

8.2 Analysis of funds utilised to acquire capital assets

	2024/25		
	Voted Funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	**2,098,585**	**-**	**2,098,585**
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	-	-	-
Intangible capital assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	**2,098,585**	**-**	**2,098,585**

9 Receivables

	Note	2025/26 Current R'000	2025/26 Non-current R'000	2025/26 Total R'000	2024/25 Current R'000	2024/25 Non-current R'000	2024/25 Total R'000
Claims recoverable	9.1	3,744	15,599	19,343	6,798	10,198	16,996
Staff debt	9.2	38,359	624,336	662,695	40,415	579,581	619,996
Other receivables	9.3	16,268	104,902	121,170	18,385	101,068	119,453
Total		**58,371**	**744,837**	**803,208**	**65,598**	**690,847**	**756,445**

9.1 Claims recoverable

	Note	2025/26 R'000	2024/25 R'000
National departments		1,587	1,588

Provincial departments		17,756	15,408
Total	**9**	**19,343**	**16,996**

9.2 Staff debt

	Note	2025/26 R'000	2024/25 R'000
Staff Debt Account		658,502	615,872
Salary: Tax Debt		4,193	4,124
Total	**9**	**662,695**	**619,996**

9.3 Other receivables

	Note	2025/26 R'000	2024/25 R'000
Fruitless and wasteful expenditure		19,924	19,923
Advances to Public Corporations and Private Enterprises		1,092	1,095
Pension Recoverable		-	-
Debt Account: Supplier Debtors		3,360	3,300
Official Union Debt		69,563	69,563
Sal:Deduction Disall Acc:ca		359	303
Sal:Reversal Control:ca		8,025	5,183
Sal:Compliant Loan Deductions:cl		-	3
Sal:Finance Other Institution:cl		65	65
Sal:Housing:cl		17	17
Sal:Insurance Deductions:cl		2,286	2,188
Sal:Official Unions:cl		316	318
Sal:Pension Fund:cl		4,591	5,169
Online Travel Control Account		11,572	12,316
Salary Deduction Parking:ca		-	-
Sal:Bargain Council:cl		-	10
Total	**9**	**121,170**	**119,453**

9.4 Impairment of receivables

	Note	2025/26 R'000	2024/25 R'000
Estimate of impairment of receivables		535,400	489,971
Total		**535,400**	**489,971**

Staff debts pertaining to ex-employees, as well as supplier debts that is outstanding for 3 or more years.

10 Investments

	Note	2025/26 R'000	2024/25 R'000
Non-Current			
Securities other than shares			
(List investments at cost)			
JMNA Hershensohnn Fund		297	285
Robert Acutt Scholarship Fund		270	265
FL Johnsson Scholarship Fund		143	137
Harry Escombe Scholarship Fund		227	214
HA Koch Scholarship Fund		1,326	1,269
Jean Miller Memorial Prize Fund		101	100
Total non-current investments		**2,364**	**2,270**

	Note	2025/26 R'000	2024/25 R'000
Analysis of non-current investments			
Opening balance		2,270	2,171
Additions in cash		94	99
Disposals for cash		-	-
Non-cash movements		-	-
Closing balance		**2,364**	**2,270**

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. The credit in respect of the interest is posted to the Payables-non-current - Note 22.

11 Voted Funds to be surrendered to the Revenue Fund / (Voted funds receivable)

	Note	2025/26 R'000	2024/25 R'000
Opening balance		4,669	-
Prior period error			
As restated		4,669	-
Transfer from Statement of Financial Performance (as restated)		952,647	(516,627)
Add: Unauthorised expenditure for current year		-	521,296
Voted funds not requested/not received		-	-
Transferred to retained revenue to defray excess expenditure		-	-

Received / (Paid) during the year	(4,669)	-
Closing balance	**952,647**	**4,669**

The above closing balance consists of R579 551 ('000) to be surrendered to the National Departments for unspent conditional grants and R373 096 ('000) to be surrendered to the Provincial Revenue Fund in respect of the unspent equitable share portion.

11.1 Reconciliation of unspent conditional grants

	Note	R'000 2025/26	R'000 2024/25
Opening balance		3,317	-
Total conditional grants received	1.2	**6,132,140**	**5,160,273**
Total conditional grants spent		**(5,552,589)**	**(5,156,956)**
Unspent conditional grants to be surrendered		582,868	3,317
Less: Paid to the Provincial Revenue Fund by Provincial department		(3,317)	-
Approved for rollover		(3,314	-
Not approved for rollover		(3)	-
Closing balance		**579,551**	**3,317**

Rollovers have been requested for the EIG, LPID grant, ECD grant, MST grant, EPWP Integrated Grant, Provincial Disaster Response grant.

12 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund

	Note	2025/26 R'000	2024/25 R'000
Opening balance		425	31,677
Prior period error			
As restated		425	31,677
Transfer from Statement of Financial Performance (as restated)		187,978	93,680
Own revenue included in appropriation		-	-
Transfer from aid assistance			-
Transfer to voted funds to defray expenditure			-
Paid during the year		(181,375)	(124,932)
Closing balance		**7,028**	**425**

13 Bank Overdraft

	Note	2025/26 R'000	2024/25 R'000
Consolidated Paymaster General Account		978,213	1,909,638
Fund requisition account		-	-
Overdraft with commercial banks (Local)		-	-
Overdraft with commercial banks (Foreign)		-	-
Total		**978,213**	**1,909,638**

The department's bank overdraft is R978 213 ('000) (– 2025/26 (R1 909 638 ('000)- 2024/2025) a reduction R931 425 ('000) relative to last year. The department is still operation under immense financial constraints, and the financial health remains unfavourable. This is due to the budget cuts that were implemented in the 2021/22 financial year, and the ensuing carry-through effect over the following years which resulted in a loss of about R26 billion to the department's baseline, this was exacerbated by insufficient funding to cater for the wage agreement adjustments and pay progressions, with 2024/2025 being the worst at 0% funding of the wage agreement and has resulted in the accumulation of accruals and payables at the start of each year. The department is continuing to implement cost containment measures, financial recovery plan to mitigate the consequences of budget cuts and the underfunded wage agreements and the Provincial Treasury also invoked Section 18 of the PFMA control expenditure from 02 April 2025.

14 Payables - current

	Note	2025/26 R'000	2024/25 R'000
Clearing accounts	14.1	41,974	47,657
Other payables	14.2	20,673	21,208
Total		**62,647**	**68,865**

14.1 Clearing accounts

	Note	2025/26 R'000	2024/25 R'000
Sal:ACB recalls		13,937	14,260
Online travel control account		-	-
Sal: Bargaining council		-	-
Sal: Finance institution study loans		776	776
Sal: Disallowances		-	-
Sal:Garnishee order		191	192
Sal: Income tax		18,775	24,343
Sal: Medical aid		8,290	8,079
Sal: UIF		5	7
Total	**14**	**41,974**	**47,657**

14.2 Other payables

	Note	2025/26 R'000	2024/25 R'000
Sal: Pension Debt Account		2,596	1,987
Sal: GEHS refund control		18,062	19,221
Sal: Bargaining council		15	-
Total	**14**	**20,673**	**21,208**

15 Payables – non-current

		2025/26				2024/25
		One to two years	Two to three years	Older than three years	Total	Total
	Note	R'000	R'000	R'000	R'000	R'000
Amounts owing to other entities		-	-	-	-	-
Advances received		-	-	-	-	-
Other payables	15.1	189	108	2,067	2,364	2,272
Total		**189**	**108**	**2,067**	**2,364**	**2,272**

15.1 Other payables

	Note	2025/26 R'000	2024/25 R'000
JMNA Hershensohnn Fund		296	288
Robert Acutt Scholarship Fund		270	265
FL Johnsson Scholarship Fund		143	137
Harry Escombe Scholarship Fund		227	214
HA Koch Scholarship Fund		1,326	1,267
Jean Miller Memorial Prize Fund		101	100
Umkomaas War Memorial Fund		1	1
Total	**15**	**2,364**	**2,272**

16 Net cash flow available from operating activities

	Note	2025/26 R'000	2024/25 R'000
Net surplus/(deficit) as per Statement of Financial Performance		1,140,625	(422,947)
Add back non-cash/cash movements not deemed operating activities		**1,836,215**	**1,939,458**
(Increase)/decrease in receivables		(46,763)	(42,025)
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets			-

Increase/(decrease) in payables – current	(6,218)	7,830
Proceeds from sale of capital assets	(9,671)	-
Proceeds from sale of investments		-
(Increase)/decrease in other financial assets	-	-
Expenditure on capital assets	2,084,911	2,098,585
Surrenders to / Received from the Revenue Fund	(186,044)	(124,932)
Surrenders to RDP Fund/Donor		-
Voted funds not requested/not received		-
Statutory Appropriation not requested/not received		-
Own revenue included in appropriation		-
Other non-cash items		-
Net cash flow generated by operating activities	**2,976,840**	**1,516,511**

17 Reconciliation of cash and cash equivalents for cash flow purposes

	Note	2025/26 R'000	2024/25 R'000
Consolidated Paymaster General account		(978,213)	(1,909,638)
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		**(978,213)**	**(1,909,638)**

18 Contingent liabilities and contingent assets

18.1 Contingent liabilities

		Note	2025/26 R'000	2024/25 R'000
Liable to	Nature			
Motor vehicle guarantees	Employees		-	-
Housing loan guarantees	Employees	Annex 3A	845	1,069
Other guarantees			-	-
Claims against the department		Annex 3B	1,588,946	1,588,443
Intergovernmental contingent liabilities		Annex 5	144,915	80,660
Environmental rehabilitation liability			-	-
Other		Annex 3B	591	591
Total			**1,735,297**	**1,670,763**

A prior period error has been effected to reclassify the amount of R591 ('000) previously disclosed as Provision 1 - S14 Schools Unsigned Leases from Provisions to a Contingent Liability since the probability of the obligation is unlikely, also the obligation will be confirmed only by conclusion and signing of lease agreements with the owners of the private properties. This is recorded in the category "Other" "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.

18.2 Contingent assets

Nature of contingent asset	Note	2025/26 R'000	2024/25 R'000
Termination Ex-employees (Without Reversals) and Frozen cases		4,612	2,091
Legal claims on behalf of the department		-	-
Transfers to other Departments		1,995	2,139
Disputed payments Ilembe Enterprises/NSNP		6,304	6,304
Total		**12,911**	**10,534**

Terminations without reversals – relates to those personnel whose services were terminated but the salaries were not stopped in time to avoid overpayments Frozen cases - relates transactions are created by either the Department of Home Affairs in the case of registered deaths or internally by the DOE when officials are suspended Transfers to Other Departments - relate to personnel who have transferred to other departments where there is an overlap between the transfer and the date when the salary payment transfer occur.

19 Capital commitments

	Note	2025/26 R'000	2024/25 R'000
Buildings and other fixed structures		7,536,877	7,917,312
Heritage assets		-	-
Machinery and equipment		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
Total		**7,536,877**	**7,917,312**

Capital commitments amounting to R7 536 877 ('000) is per the Infrastructure Reporting Template developed internally by the department. This amount is exclusive of infrastructure accruals and payables not recognised.

20 Accruals and payables not recognised

20.1 Accruals

	2025/26			2024/25
	R'000	R'000	R'000	R'000
Listed by economic classification	30 days	30+ days	Total	Total
Goods and services	111,560	80,143	191,703	252,049
Interest and rent on land	-	-	-	-
Transfers and subsidies	56,096	9,477	65,573	43,039
Capital assets	66,771	8,117	74,888	167,752
Other	11,165	2,324	13,489	-
Total	**245,592**	**100,061**	**345,653**	**462,840**

20.2 Payables not recognised

	2025/26			2024/25
	30 days	30+ days	Total	Total
Listed by economic classification	R'000	R'000	R'000	R'000
Goods and services	70,326	41,239	111,565	389,458
Interest and rent on land	-	-	-	-
Transfers and subsidies	6,128	6,601	12,729	7,716
Capital assets	76,015	19,159	95,174	130,723
Other	7,446	3,798	11,244	-
Total	**159,915**	**70,797**	**230,712**	**527,897**

	Note	2025/26 R'000	2024/25 R'000
Intergovernmental payables not recognised (included above)	*Annex 5*	53,233	481,757

A prior period error has been effected to exclude accruals and payables not recognised relating to employees [R86 903 ('000)], since these are excluded in this note as per MCS Chapter 9, paragraph 50.

21 Employee benefits

	Note	2025/26 R'000	2024/25 R'000
Leave entitlement		185,773	178,377
Service bonus		1,766,293	1,651,877
Performance awards		-	-
Capped leave		1,460,800	1,568,437
Other		127,476	156,673
Total		**3,540,342**	**3,555,364**

The leave entitlement and capped leave balances as disclosed above are the net of negative balances. The negative balances amount is R248 891.88, relating to 38 cases. A prior period error has been effected to include accruals and payables not recognised relating to employees [R86 903 ('000)], since these are included in this note as per MCS Chapter 9, paragraph 51.

22 Lease commitments

22.1 Operating leases

2025/26

	Special military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	3,996	62,788	7,955	74,739
Later than 1 year and not later than 5 years	-	15,985	28,424	3,244	47,653
Later than five years	-	-	-	-	-
Total lease commitments	**-**	**19,981**	**91,212**	**11,199**	**122,392**

2024/25

	Special military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total 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 five years	-	-	-	-	-
Total lease commitments	**-**	**24,248**	**99,474**	**20,777**	**144,499**

The lease commitments of the Department relate to leased buildings whose period may be 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.

23 Accrued departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-

Interest, dividends and rent on land	7,417	7,417
Sale of capital assets	-	3,986
Transactions in financial assets and liabilities	-	-
Transfers received	-	-
Other	21,092	21,092
Total	**28,509**	**32,495**

These are funds due to the department for LTSM discounts and interest from managing agents.

23.1 Analysis of accrued departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Opening balance		32,495	28,509
Less: Amounts received		3,986	-
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 (Specify)		-	-
Closing balance		**28,509**	**32,495**

An amount of R3 986 ('000) relating to the on-line auction of departmental motor vehicles was received during the 2025/26 Financial Year.

23.2 Impairment of accrued departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Estimate of impairment of accrued departmental revenue		28,509	-
Total		**28,509**	**-**

The accrued departmental revenue relates to instances from over 10 years ago.

24 Unauthorised, Irregular and Fruitless and wasteful expenditure

	Note	2025/26 R'000	2024/25 R'000
Unauthorised expenditure		-	521,296
Irregular expenditure		83,680	662,676
Fruitless and wasteful expenditure		15,075	40,088
Total		**98,755**	**1,224,060**

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.

25 Key management personnel

	2025/26 R'000	2024/25 R'000
Political office bearers (provide detail below)	2,215	2,194
Officials:		
Level 15 to 16	9,670	9,307
Level 14 (incl CFO if at a lower level)	20,475	16,308
Family members of key management personnel	13,540	11,941
Total	**45,900**	**39,750**

26 Provisions

	Note	2025/26 R'000	2024/25 R'000
Retentions for Infrastructure Projects (Capital)		261,986	217,903
Legal Services to be paid to third parties		26,720	26,720
Total		**288,706**	**244,623**

A prior period error has been effected to reclassify the amount of R591 ('000) previously disclosed as Provision 1 - S14 Schools Unsigned Leases from Provisions to a Contingent Liability since the probability of the obligation is unlikely, also the obligation will be confirmed only by conclusion and signing of lease agreements with the owners of the private properties.

26.1 Reconciliation of movement in provisions – 2025/26

	Provision 1	Retentions for Infrastructure Projects (Capital)	2025/26 Legal Services to be paid to third parties	Provision 4	Total provisions
	R'000	R'000	R'000	R'000	R'000
Opening balance	-	217,903	26,720	-	244,623
Increase in provision	-	44,083	-	-	44,083
Settlement of provision	-	-	-	-	-
Unused amount reversed	-	-	-	-	-
Reimbursement expected from third party	-	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-	-
Closing balance	**-**	**261,986**	**26,720**	**-**	**288,706**

Reconciliation of movement in provisions – 2024/25

	Provision 1	Retentions for Infrastructure Projects (Capital)	2024/25 Legal Services to be paid to third parties	Provision 4	Total provisions
	R'000	R'000	R'000	R'000	R'000
Opening balance	-	159,291	23,641	-	182,932
Increase in provision	-	58,612	3,079	-	61,691
Settlement of provision	-	-	-	-	-
Unused amount reversed	-	-	-	-	-
Reimbursement expected from third party	-	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-	-
Closing balance	**-**	**217,903**	**26,720**	**-**	**244,623**

Retentions for Infrastructure Projects (Capital) - amounts due to contractors on final completion of projects.
Legal Services to be paid to third parties - this is amounts to be paid to third parties where the department acts as a mediator.

27 Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-		-	-	-
Heritage assets	-		-	-	-
MACHINERY AND EQUIPMENT	**577 759**		**8 413**	**29 577**	**556 595**
Transport assets	330 705		7 631	24 977	313 359
Computer equipment	201 502		467	4 581	197 388
Furniture and office equipment	44 663		233	19	44 877
Other machinery and equipment	889		82	-	971
SPECIALISED MILITARY ASSETS	-		-	-	-
Specialised military assets	-		-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-		-	-	-
FINANCE LEASE ASSETS	-		-	-	-
Finance lease assets	-		-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**577 759**	**-**	**8 413**	**29 577**	**556 595**

The opening balance has been adjusted as per note 38.1 below. Total additions relates to orders issued previous financial year (2024-2025) but deliveries and payments went through this financial year (2025-2026), Additions also consist of non cash additions in relation to the donated motor vehicle of R572 (R'000), disposals relate to Head Office and Umgungundlovu district. Addition above for furniture and office equipment exclude one asset that forms part of exclusion assets amounting to R18 (R'000).

Movable Tangible Capital Assets under investigation

Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:	**Number**	**Value**
		R'000
Heritage assets		
Machinery and equipment	877	28 469
Specialised military assets		
Biological assets		

During the current financial year, management identified assets that were recorded in the Asset Register but were under investigation. It has been determined that this was as a result of assets being previously recognised without adequate confirmation of existence, ownership, or supporting documentation, and before related investigations were concluded.

27.1 Movement for 2024/25

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	Opening balance	**Prior period error**	**Additions**	**Disposals**	**Closing balance**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-		-	-	-
MACHINERY AND EQUIPMENT	**623 031**	**-12 590**	**45 191**	**77 873**	**577 759**
Transport assets	342 546	2 119	15 772	29 732	330 705
Computer equipment	226 167	-9 340	28 833	44 158	201 502
Furniture and office equipment	45 600	2 288	522	3 747	44 663
Other machinery and equipment	8 718	-7 657	64	236	889
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-		-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-		-	-	-
FINANCE LEASE ASSETS	-	-	-	-	-
Finance lease assets	-		-	-	-

TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**623 031**	**-12 590**	**45 191**	**77 873**	**577 759**

27.1.1 Prior period error

	2024/25 R'000
Nature of prior period error	
Relating to 2023/24 (affecting the opening balance)	(12,590)
Computer Equipment & Transport Assets	(7,221)
Furniture & Office Equipment	2,288
Other Machinery & Equipment	(7,657)
Relating to 2024/25	(96)
Computer Equipment & Transport Assets	139
Furniture & Office Equipment	14
Other Machinery & Equipment	(249)
Total	**(12,686)**

Correction of misclassification of classes

27.2 Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	59 201	-	-	59 201
Value adjustments							-
Additions	-	-	-	79	-	-	79
Disposals	-	-	-	102	-	-	102
TOTAL MINOR CAPITAL ASSETS	**-**	**-**	**-**	**59 178**	**-**	**-**	**59 178**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	7	-	45 078	-	-	45 085
Number of minor assets at cost	-	-	-	39 933	-	-	39 933
TOTAL NUMBER OF MINOR ASSETS	**-**	**7**	**-**	**85 011**	**-**	**-**	**85 018**

Minor Capital Assets under investigation

Included in the above total of the minor capital assets per the asset register are assets that are under investigation:	Number	Value
		R'000
Specialised military assets		
Intangible assets		
Heritage assets		
Machinery and equipment	4 598	3 471
Biological assets		

During the current financial year, management identified assets that were recorded in the Asset Register but were under investigation. It has been determined that this was as a result of assets being previously recognised without adequate confirmation of existence, ownership, or supporting documentation, and before related investigations were concluded.

Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	1	-	65 370	-	-	65 371
Prior period error	-	-1	-	3 554	-	-	3 553
Additions	-	-	-	149	-	-	149
Disposals	-	-	-	9 872	-	-	9 872
TOTAL MINOR CAPITAL ASSETS	**-**	**-**	**-**	**59 201**	**-**	**-**	**59 201**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	31 090	-	-	31 090
Number of minor assets at cost	-	-	-	30 211	-	-	30 211
TOTAL NUMBER OF MINOR ASSETS	**-**	**-**	**-**	**61 301**	**-**	**-**	**61 301**

On addition above is excluding one asset that forms part of exclusion assets amounting to R4.

27.2.1	**Prior period error**	**2024/26 R'000**
	Nature of prior period error	
	Relating to 2023/24 (affecting the opening balance)	3,553
	Minor Assets	3,553
	Relating to 2024/25	418
	Minor Assets	418
	Total	**3,971**

Correction of misclassification of classes. Disposals of Umzinyathi District approved in 2019 and physical disposed in 2019 and Hardcat system was not updated

28 Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	25 586	-	-	25 586
TOTAL INTANGIBLE CAPITAL ASSETS	**25 586**	**-**	**-**	**25 586**

Intangible Capital Assets under investigation

	Number	Value
Included in the above total of the intangible capital assets per the asset register are assets that are under investigation:		R'000
Software	42	25 586

Included in the Intangible Assets under investigation stated above is Software which may not meet the recognition criteria as per the reporting standard. The Department on conclusion of the investigation will request approval from the HOD to remove these assets under investigation from the Departmental asset register.

28.1 Movement for 2024/25

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	25 421	165	-	-	25 586
TOTAL INTANGIBLE CAPITAL ASSETS	**25 421**	**165**	**-**	**-**	**25 586**

28.1.1 Prior period error

	2024/25 R'000
Nature of prior period error	
Relating to 2023/24 (affecting the opening balance)	165
Software	165
Relating to 2024/25	-
Total	**165**

Prior period error of 165 000 on Intangible is the difference between the previously reported amount on Annual Financial Statements and current total amount of Intangibles as reported on Hardcat.

29 Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	**20,393,017**	**2,972,735**	**-**	**23,365,752**
Dwellings	-	-	-	-
Non-residential buildings	20,393,017	2,972,735	-	23,365,752
Other fixed structures	-	-	-	-
HERITAGE ASSETS	-	-	-	-
Heritage assets	-			-
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
FINANCE LEASE ASSETS	-	-	-	-
Finance lease assets	-	-		-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	**20,393,017**	**2,972,735**	**-**	**23,365,752**

29.1 Movement for 2024/25

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	**19,525,050**	**867,957**	**-**	**20,393,017**
Dwellings	-	-	-	-
Non-residential buildings	19,525,050	867,957	-	20,393,017
Other fixed structures	-	-	-	-
HERITAGE ASSETS	-	-	-	-
Heritage assets	-			-
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
FINANCE LEASE ASSETS	-	-	-	-
Finance lease assets	-	-		-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	**19,525,050**	**867,957**	**-**	**20,393,017**

29.2 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2026

	Note	Opening Balance 1 April 2025	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2026
	Annexure 7	**R'000**	**R'000**	**R'000**	**R'000**
Heritage assets		-	-	-	-
Buildings and other fixed structures		4,345,387	2,077,052	1,671,073	4,751,366
Land and subsoil assets		-	-	-	-
TOTAL		**4,345,387**	**2,077,052**	**1,671,073**	**4,751,366**

Payables not recognised relating to Capital WIP	**2025/26 R'000**	**2024/25 R'000**
[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress]		208,371
Total	**-**	**208,371**

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2025

	Note	Opening Balance R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2025 R'000
	Annexure 7					
Heritage assets		-	-	-	-	-
Buildings and other fixed structures		3,416,419	-	2,053,199	1,124,231	4,345,387
Land and subsoil assets		-	-	-	-	-
TOTAL		**3,416,419**	**-**	**2,053,199**	**1,124,231**	**4,345,387**

30 Principal-agent arrangements

30.1 Department acting as the principal

	2025/26 R'000	2024/25 R'000
COEGA	31,153	15,564
IDT	39,790	41,179
Ethekwini Water	6,191	5,342
Umhlathuze Water	-	-
DBSA	26,232	15,822
Total	**103,366**	**77,907**

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.

31 Prior period errors

31.1 Correction of prior period errors

	Note	2024/25 Amount bef error correction R'000	Prior period error R'000	Restated amount R'000
Assets: (e.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
Movable Tangible Capital Assets - Prior Period Error - Relating to 2023/24 (affecting the opening balance)	27	-	12,590	12,590
Movable Tangible Capital Assets - Additions	27	45,410	(219)	45,191
Movable Tangible Capital Assets - Disposals	27	77,996	(123)	77,873
Minor Capital Assets - Intangible Assets - Prior Period Error - Relating to 2023/24 (affecting the opening balance)	27	-	(1)	(1)
Minor Capital Assets - Machinery and Equipment - Prior Period Error - Relating to 2023/24 (affecting the opening balance)	27	-	3,554	3,554
Minor Capital Assets - Machinery and Equipment - Additions	27	189	(40)	149
Minor Capital Assets - Machinery and Equipment - Disposals	27	10,330	(458)	9,872
Intangible Capital Assets - Software - Prior Period Error - Relating to 2023/24 (affecting the opening balance)	27	-	165	165
Net effect		**133,925**	**15,468**	**149,393**
Liabilities: (e.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
Contingent Liabilities - Other - S14 Schools Unsigned Leases	18	-	591	591
Accruals - Other	20	6,691	(6,691)	-
Payables not recognised - Other	20	80,212	(80,212)	-
Employee Benefits - Other	21	69,770	86,903	156,673
Provision 1 - S14 Schools Unsigned Leases	26	591	(591)	-
Net effect		**157,264**	**-**	**157,264**
Other: (e.g. Unauthorised expenditure, Irregular expenditure, fruitless and wasteful expenditure, etc.)				
Irregular Expenditure	24	275,815	386,861	662,676
Fruitless and Wasteful Expenditure	24	1,654	38,434	40,088
Net effect		**277,469**	**425,295**	**702,764**

The prior period error adjustments relate to Irregular Expenditure, Fruitless and Wasteful Expenditure that relates to prior year and identified in 2025/26.

32 STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF GRANT	GRANT ALLOCATION									2024/25	
	2025/26										
	Division of Revenue Act / Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (overspending)	% of available funds spent by dept	Division of Revenue Act / Provincial Grants	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Education Infrastructure Grant	2,489,596	-	-	432,689	2,922,285	2,922,285	2,489,637	432,648	85.2%	2,526,243	2,526,243
HIV and AIDS (Life Skills Education) Grant	69,280	-	-	-	69,280	69,280	69,280	-	100.0%	65,952	65,952
Learners with Profound Intellectual Disabilities Grant	38,431	3,314	-	-	41,745	41,745	38,751	2,994	92.8%	36,584	33,267
Maths, Science and Technology Grant	74,445	-	-	-	74,445	74,445	72,972	1,473	98.0%	71,988	71,988
National School Nutrition Programme Grant	2,335,101	-	-	-	2,335,101	2,335,101	2,335,101	-	100.0%	2,187,840	2,187,840
EPWP Integrated Grant for Provinces	11,471	-	-	-	11,471	11,471	10,991	480	95.8%	2,045	2,045
EPWP Soc Sect Incentive Grant	-	-	-	-	-	-	-	-		20,971	20,971
Early Childhood Development Grant	308,627	-	-	347,186	655,813	655,813	535,857	119,956	81.7%	248,650	248,650
Provincial Disaster Response grant	-	-	-	22,000	22,000	22,000	-	22,000	0.0%		
					-			-			
	5,326,951	**3,314**	**-**	**801,875**	**6,132,140**	**6,132,140**	**5,552,589**	**579,551**		**5,160,273**	**5,156,956**

33 **STATEMENT OF CONDITIONAL/UNCONDITIONAL GRANTS AND TRANSFERS PAID TO PROVINCIAL DEPARTMENTS AND MUNICIPALITIES**

	2025/26							2024/25	
	GRANT ALLOCATION				TRANSFER				
NAME OF MUNICIPALITY	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	DoRA and other transfers	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
KwaZulu-Natal Department of Transport	5,918	-	-	5,918	5,918	-		-	-
TOTAL	**5,918**	**-**	**-**	**5,918**	**5,918**	**-**	**-**	**-**	**-**

ANNEXURE 1A

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

	TRANSFER ALLOCATION 2025/26						2024/25	
DEPARTMENTAL AGENCY/ACCOUNT	**Adjusted budget**	**Roll Overs**	**Adjustments**	**Total Available**	**Actual Transfer**	**% of Available funds transferred**	**Final Budget**	**Actual Transfer**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
EDTP SETA	63,853	-	-	63,853	63,853	100.0%	62,910	62,910
Total	**63,853**	**-**	**-**	**63,853**	**63,853**		**62,910**	**62,910**

ANNEXURE 1B

STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

	TRANSFER ALLOCATION 2025/26						2024/25	
NON-PROFIT INSTITUTIONS	**Adjusted Budget**	**Roll Overs**	**Adjustments**	**Total Available**	**Actual Transfer**	**% of Available funds transferred**	**Final Budget**	**Actual Transfer**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Transfers								
Public Ordinary School Education	1,338,010	-	-	1,338,010	1,332,291	99.6%	1,403,945	1,403,945
Independent Schools	68,474	-	-	68,474	66,324	96.9%	74,986	74,673
Public Special School Education	164,267	-	-	164,267	164,267	100.0%	153,603	153,603
Early Childhood Development	1,076,139	-	-	1,076,139	956,154	88.9%	629,493	629,493
Total	**2,646,890**	**-**	**-**	**2,646,890**	**2,519,036**		**2,262,027**	**2,261,714**

ANNEXURE 1C

STATEMENT OF TRANSFERS TO HOUSEHOLDS

	TRANSFER ALLOCATION 2025/26						2024/25	
HOUSEHOLDS	**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**
Transfers								
Employees	203,855	-	-	203,855	203,855	100.0%	229,442	229,442
Total	**203,855**	**-**	**-**	**203,855**	**203,855**		**229,442**	**229,442**

ANNEXURE 3A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2026 - LOCAL

GUARANTOR INSTITUTION	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2025	Guarantees draw downs during the year	Guaranteed repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2026	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2026
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Housing								
Standard Bank		-	600	-	108	-	492	-	-
FNB		-	44	-	0	-	44	-	-
ABSA		-	399	-	116	-	283	-	-
Ithala Limited		-	26	-	0	-	26	-	-
	Total	**-**	**1,069**	**-**	**224**	**-**	**845**	**-**	**-**

ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2026

NATURE OF LIABILITY	Opening balance 1 April 2025	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2026
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Legal Claims	1,588,443	503	-	-	1,588,946
Subtotal	**1,588,443**	**503**	**-**	**-**	**1,588,946**
Other					
Land Unsigned Leases	591	-	-	-	591
Subtotal	**591**	**-**	**-**	**-**	**591**
TOTAL	**1,589,034**	**503**	**-**	**-**	**1,589,537**

ANNEXURE 4

CLAIMS RECOVERABLE

	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
GOVERNMENT ENTITY	**31/03/2026**	**31/03/2025**	**31/03/2026**	**31/03/2025**	**31/03/2026**	**31/03/2025**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
DEPARTMENTS						
Gauteng Department of Education	-	-	6,995	5,407	6,995	5,407
Mpumalanga Department of Education	-	-	1,029	1,393	1,029	1,393
Eastern Cape Department of Education	-	-	3,988	3,061	3,988	3,061
KZN Agriculture	-	-	99	99	99	99
KZN Department of Social Development	-	-	693	693	693	693
KZN Arts & Culture	-	-	743	743	743	743
Free State Department of Education	-	-	451	343	451	343
Western Cape Department of Education	-	-	1,203	1,241	1,203	1,241
National Higher Education & Training	-	-	1,363	1,363	1,363	1,363
National Department of Correctional Services	-	-	151	151	151	151
North West Department of Education	-	-	847	903	847	903
Northern Cape Department of Health	-	-	14	14	14	14
KZN Safety and Security	-	-	163	163	163	163
Limpopo Department of Education	-	-	1,530	1,348	1,530	1,348
National Water Affairs	-	-	56	56	56	56
National Department of Public Works	-	-	18	18	18	18
Total	**-**	**-**	**19,343**	**16,996**	**19,343**	**16,996**

ANNEXURE 5

INTER-GOVERNMENTAL CONTINGENT LIABILITIES, PROVISIONS, ACCRUALS, PAYABLES NOT RECOGNISED AND EMPLOYEE BENEFITS

GOVERNMENT ENTITY	Total 31/03/2026 R'000	Total 31/03/2025 R'000
DEPARTMENTS		
Contingent liabilities		
DEPT OF JUSTICE & CO	11,750	8,215
KZN PROV GOVT : TRANSPORT	12,674	43,916
KZN PROV GOVT: WORKS	120,491	28,456
KZN PROV GOVT: HEALTH	-	73
Subtotal	**144,915**	**80,660**
Payables not recognised		
DEPT OF JUSTICE & CO	2,358	7,514
EASTERN CAPE PROV GOV DEPT OF ED	2,985	-
EDUCATION - LIMPOPO	39	-
GAUTENG DEPT OF EDUCATION	546	-
KZN PROV GOVT : TRANSPORT	12,181	689
KZN PROV GOVT: WORKS	34,332	472,951
MPUMALANGA DEPT OF EDUCATION	727	-
NORTHERN CAPE DEPARTMENT OF EDUC	65	-
KZN PROV GOVT: HEALTH	-	36
KZN PROV GOVT: PROVINCIAL TREASURY	-	567
Subtotal	**53,233**	**481,757**
Total Departments	**198,148**	**562,417**
Contingent liabilities	144,915	80,660
Payables not recognised	53,233	481,757

OTHER GOVERNMENT ENTITIES		
Accruals		
OFFICE OF AG	4,453	9,859
SITA	4,266	27,302
MUNICIPALITIES	59,735	20,058
SAQA	-	34
Subtotal	**68,454**	**57,253**
Payables not recognised		
OFFICE OF AG	1,449	-
SITA	1,947	763
SAQA	132	34
GOVERNMENT PRINTING	150	1,211
MUNICIPALITIES	190	40,019
Subtotal	**3,868**	**42,027**
Total Other Government Entities	**72,322**	**99,280**
Accruals	68,454	57,253
Payables not recognised	3,868	42,027
TOTAL INTERGOVERNMENTAL CONTINGENT LIABILITIES, PROVISIONS, ACCRUALS, PAYABLES NOT RECOGNISED AND EMPLOYEE BENEFITS	**270,470**	**661,697**

ANNEXURE 6

INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2026	Note	LTSM - Inventory	Departmental Consumables (incl. PPE)	Insert major category of inventory	Insert major category of inventory	TOTAL
		R'000	R'000	R'000	R'000	R'000
Opening balance		18,384	15,780	-	-	34,164
Add/(Less): Adjustments to prior year balances		-	-	-	-	-
Add: Additions/Purchases - Cash		390,114	5,335	-	-	395,449
Add: Additions - Non-cash		-	331	-	-	331
(Less): Disposals		-	-	-	-	-
(Less): Issues		(397,142)	(7,904)	-	-	(405,046)
Add/(Less): Received current, not paid (Paid current year, received prior year)		-	-	-	-	-
Add/(Less): Adjustments		-	-	-	-	-
Closing balance		11,356	13,542	-	-	24,898

This annexure discloses opening, movements and closing values relating to the departments stores and Ndabase 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. This has been estimated.

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2025	Note	LTSM - Inventory	Departmental Consumables (incl. PPE)	Insert major category of inventory	Insert major category of inventory	TOTAL
		R'000	R'000	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		-	-	-	-	-
Closing balance		18,384	15,780	-	-	34,164

ANNEXURE 7

Movement in Capital Work-in-Progress

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2026

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	**4,345,387**	**2,077,052**	**1,671,073**	**4,751,366**
Non-residential buildings	4,345,387	2,077,052	1,671,073	4,751,366
TOTAL	**4,345,387**	**2,077,052**	**1,671,073**	**4,751,366**

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

	Opening balance	Prior period errors	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	**3,416,419**	**-**	**2,053,199**	**1,124,231**	**4,345,387**
Non-residential buildings	3,416,419		2,053,199	1,124,231	4,345,387
TOTAL	**3,416,419**	**-**	**2,053,199**	**1,124,231**	**4,345,387**