2025-2026

ANNUAL REPORT

North West Department of Education

education

Department:
Education
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

BUILDING A
NORTH WEST PROVINCE
THAT WORKS FOR ALL

BATHO PELE

2030 NDP

A: Statement of Responsibility and Confirmation of Accuracy

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 E and F) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.

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

The Accounting Officer is responsible for establishing and implementing a system of internal control 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

Mr. L.J Bogatsu
Accounting Officer
Department of Education
Date: 27/08/2026

ANNEXURE B: AUDIT COMMITTEE REPORT

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

Part 1: Audit Committee Reflections – 2025/26

The Audit Committee of the Department of Education upholds its mandate to ensure strong governance, accountability, and compliance with the Public Finance Management Act and Treasury Regulations. Guided by values of transparency and independence, the Committee focuses strategically on oversight of Internal Audit, Risk Management, and fostering stakeholder relationships. The Chief Audit Executive plays a key role beyond auditing by providing valuable insights into governance and risk. At the same time, the Committee operates without hindrance, in full compliance with its Charter and Global Internal Audit Standards.

During the year, the Committee faced challenges such as adapting to regulatory changes and audit resource constraints, which were actively addressed through collaboration with management. The Committee conducted a formal self-evaluation, confirming its effective and independent functioning. It remains committed to supporting the Department in achieving its objectives with diligence and integrity, continuously enhancing controls and oversight to promote sound financial management and organizational performance.

Part 2: Audit Committee Composition and Meeting Attendance

The audit committee consists of five (5) members. The committee is properly constituted, with a balanced representation of independent members with a diverse and appropriate mix of qualifications, skills, and experience. The committee convened 07 times during the year, with 4 being ordinary meetings and the remainder special meetings.

Name	Date appointed	Date Ended	No.of Meetings attended
Dr SAB Ngobeni	01 March 2024	Active	7/7
Ms. SP Mzizi	01 March 2024	Active	6/7
Ms. MF Nchabeleng	01 March 2024	Active	6/7
Mr. BB Manone	01 March 2024	Active	5/7
Adv. Lufuno Tokyo Nevondwe	01 December 2025	Active	2/2

The Audit Committee is satisfied that the Accounting Officer attended all scheduled Audit Committee Meetings. The Department adhered to the provisions of the Audit Committee Charter.

The Audit Committee met with the Executive Authority, Senior Management of the Department, Internal Audit, and the AGSA, collectively to address risks and challenges facing the Department. Several in-committee meetings were held to address investigations, control weaknesses, and deviations within the Department.

Part 3: Audit Committee Focus Areas

The following were reviewed during the year under review

Effectiveness of the Internal Control Systems

The internal control system is intended to safeguard departmental assets, ensure compliance with applicable laws and regulations, and support the achievement of departmental objectives. Internal Audit and the Auditor-General assure the adequacy and effectiveness of these controls in accordance with the PFMA. Controls are continuously evaluated and strengthened through preventative, detective and corrective measures.

The Audit Committee notes improvements in the Department's control environment during the year under review, as reflected by the reduction in audit qualification areas from three qualifications in the previous financial year to one qualification relating to Immovable Tangible Capital Assets: Capital Work in Progress. The Committee further notes improvements in compliance management, including a reduction in Supply Chain Management findings and the successful resolution of the National School Nutrition Program (NSNP) Material Irregularity.

However, challenges remain in relation to immovable asset management, delays in the investigation of misconduct and irregular expenditure cases, capacity constraints in key units, and the timely implementation of corrective actions.

Conclusion: Overall, the Audit Committee is of the view that the Department's system of internal control is moderately effective in mitigating risks and supporting the achievement of departmental objectives. While progress has been made in strengthening governance, compliance and financial management, continued focus on addressing the remaining control weaknesses and implementing corrective actions is required to improve the control environment and audit outcomes further.

Effectiveness of the Internal Audit Function (IAF)

The Committee has satisfied itself that the Internal Audit Function maintained its independence and objectivity throughout the year under review. The Internal Audit Charter and risk-based Internal Audit Plan were approved by the Committee and aligned to the Department's key risks.

The Committee is of the view that the Internal Audit Function was effective during the financial year. Internal Audit provided adequate coverage of key risk areas and contributed to strengthening governance, risk management and internal controls through assurance, probity and follow-up audits.

The Committee further notes the positive recognition of the Internal Audit Function by the Auditor-General of South Africa (AGSA) regarding the quality of audit work performed and the monitoring of management's implementation of audit recommendations.

The Committee also noted effective collaboration amongst Management, AGSA and Internal Audit and continues to encourage the strengthening of Combined Assurance arrangements within the Department.

Effectiveness of risk management

During the reporting period, the Audit Committee continued to receive regular updates on the Department's risk management activities, reaffirming its commitment to robust Enterprise Risk Management (ERM) practices. The Committee is satisfied that risk management remains a key focus area, with significant efforts by Management to identify, assess, and monitor key risks.

The Committee emphasizes the urgent need for the timely implementation of risk mitigation plans to keep departmental risks within approved tolerance levels. It is imperative that Management fully owns the ERM process and provides ongoing support to the Chief Risk Officer to strengthen risk oversight and enhance the Department's overall performance and resilience. The Committee will maintain active oversight to ensure continuous improvement in risk management maturity.

Adequacy, reliability, and accuracy of financial and performance information

The Audit Committee reviewed the interim and annual financial statements with due consideration of Provincial Treasury review notes and previous audit outcomes. The Committee noted an improvement in the quality and availability of supporting information submitted for review and the responsiveness of Management in addressing matters raised during the review process.

Whilst the Committee notes that further improvement is required in the area of performance information, particularly regarding the reliability of reported achievements, it is satisfied that the financial and performance information presented was generally adequate, reliable and supported by appropriate evidence, subject to the matters raised in the Auditor-General's Report.

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

The Audit Committee has undertaken a review of the adequacy and effectiveness of the organization's Information and Communication Technology (ICT) governance framework. The Audit Committee acknowledges progress made in establishing ICT governance structures. However, to achieve full effectiveness and support the organization's strategic goals, focused improvements are required in governance, risk management, and performance monitoring. The Committee will continue to monitor management's implementation of the recommended actions and assess progress periodically.

Accounting and auditing concerns identified as a result of internal and external audits.

The Audit Committee acknowledges several accounting and auditing concerns identified through both internal and external audit processes during the year. With the implementation of remediation efforts and enhanced controls, the Auditor-General's audit outcome showed a notable reduction in qualification areas compared to the previous financial year. Persistent challenges include unresolved irregular expenditures, weaknesses in asset management, and delayed implementation of corrective actions, all of which require ongoing management attention.

Compliance with legal and regulatory provisions

The Committee is satisfied that the Department has generally complied with applicable legal and regulatory frameworks, including the Public Finance Management Act (PFMA) and Treasury Regulations except for findings raised by AGSA. Compliance monitoring remains a critical focus across all levels of management, ensuring adherence to legislation governing financial management and reporting.

The Committee notes the introduction and implementation of probity audits during the year under review as a proactive measure to strengthen governance and promote compliance within the procurement environment. The outcomes of these audits enabled Management to identify and address potential compliance risks timeously, contributing to improved procurement practices and a reduction in Supply Chain Management compliance findings compared to the previous financial year.

The Department has taken deliberate steps to address compliance gaps identified in prior audits. However, some risk areas still require enhanced controls, consistent application of legislative requirements, and timely implementation of corrective actions.

The quality of the in-year management and monthly/quarterly reports submitted in terms of legislation

The Audit Committee is pleased with the quality of the in-year financial and non-financial reports submitted monthly and quarterly in terms of applicable legislation, particularly the PFMA and Division of Revenue Act. These reports have been prepared diligently, providing transparent and reliable information for decision-making purposes. The Committee confirms that reports submitted during the year complied with the required statutory reporting frameworks and standards.

Combined Assurance

The Audit Committee endorses the adoption and implementation of combined assurance to strengthen the overall governance and risk management framework. While progress has been made in enhancing communication and coordination between Internal Audit, Executive Management, and the Auditor-General, the Department is encouraged to integrate combined assurance practices fully. This will provide a more consolidated and efficient approach to risk assurance and mitigation.

Evaluation of the annual financial statements

The Committee reviewed the Annual Financial Statements for the year ended 31 March 2026 before and after the audit process. The Committee notes that Management responded positively to matters raised during the reviews conducted by Internal Audit and Provincial Treasury and implemented corrective actions, where applicable, before the submission of the Annual Financial Statements to the Auditor-General.

The Committee is satisfied that, except for the matters reported by the Auditor-General in the audit report, the Annual Financial Statements materially comply with the requirements of the Public Finance Management Act (PFMA) and the Modified Cash Standards (MCS), and fairly present the financial position, operational results and cash flows of the Department for the year under review.

The Committee further encourages Management to sustain the momentum in addressing the remaining audit findings and strengthening the overall control environment.

External Audit

The external audit performed by the Auditor-General of South Africa was conducted in accordance with applicable standards and regulations. The Audit Committee appreciates the cooperative working relationship established with the Auditor-General’s office, which has enhanced accountability and governance within the Department. The Committee remains committed to acting on audit findings and recommendations to strengthen controls and operational efficiency.

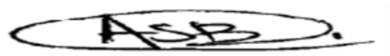
Auditor-General’s Report

The Auditor-General's report for the year under review reflected a qualified audit opinion. The Audit Committee notes the progress made by the Department, as evidenced by the reduction in qualification areas and improvements in certain aspects of governance, compliance and financial management. The Committee also notes progress made in addressing audit findings and material irregularities, including the successful resolution of the National School Nutrition Program (NSNP) Material Irregularity.

Whilst acknowledging the progress achieved, the Committee notes that further improvement is required in certain areas, including the management of immovable tangible capital assets and the reliability of performance information. The Audit Committee accepts the Auditor-General's report and opinion and appreciates the valuable recommendations provided. The Committee will continue to monitor the implementation of corrective actions to support continuous improvement in governance, accountability and service delivery.

Conclusion

The Audit Committee remains committed to promoting sound governance, effective risk management, and accountability within the Department. The Committee is encouraged by the progress made during the year under review, including improvements in audit outcomes, compliance management, and the implementation of corrective actions. Whilst opportunities for further improvement remain, particularly in relation to the remaining audit findings and performance information, the Committee is confident that continued Management commitment and sustained focus on addressing control weaknesses will further strengthen the Department's control environment and support improved service delivery outcomes.



Dr SAB Ngobeni
Chairperson of the Audit Committee
Department of North West
31 July 2026

ANNEXURE C:

DEPARTMENT OF EDUCATION

PROVINCE OF THE NORTH WEST

VOTE NO. 08

ANNUAL REPORT

2025/2026 FINANCIAL YEAR

Contents

PART A: GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

PHYSICAL ADDRESS:	DR JAMES MOROKA AVE
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	MMABATHO
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TELEPHONE NUMBER/S:	018 388 3429/3432
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2. LIST OF ABBREVIATIONS/ACRONYMS

ANC	Antenatal care	MTDP	Medium Term Development Plan
APP	Annual Performance Plan	MTEF	Medium-Term Expenditure Framework
ART	Antiretroviral treatment	NDP	National Development Plan
BEEI	Basic Education Employment Initiative	NPR	National Population Register (NPR)
CSG	Child Support Grant	NQF	National Qualifications Framework
DBE	Department of Basic Education	NSNP	National School Nutrition Programme
DDG	Deputy Director General	NSC	National Senior Certificate
DDM	District Development Model	OVC	Orphaned and Vulnerable Children
DHA	Department of Home Affairs	PAAP	Post Audit Action Plan
DIP	District Improvement Plan	PCL	Professional Communities of Learning
DPSA	Department of Public Service and Administration	PIRLS	Progress in International Reading Literacy Study
DTT	District Task Team	DDD	District Driven Data
ECD	Early Childhood Development	LTSM	Learning and Teaching Support Materials
EFAL	English First Additional Language	PFMA	Public Finance Management Act
EGRA	Early Grade Reading Assessment	POI	Programme Output Indicator
EIG	Education Infrastructure Grant	PPP	Public-Private Partnership
ELOM	Early Learning Outcomes Measure	PPP	Purchasing Power Parity
EMIS	Education Management Information System	PWD	People with Disability
EPWP	Expanded Public Works Programme	QLTC	Quality Learning and Teaching Campaign
FSS	Full-Service schools	SOI	Statement of Intent
		SOIs	Standardised Output Indicators
GAAP	Generally Acceptable Audit Principles	MST	Mathematics, Science and Technology
GESF	Gender Equality Strategic Framework	SADHS	South African Demographic Health Survey

GRAP	Generally Recognised Accounting Practice	SAECR	South African Early Childhood Review
GDP	Gross Domestic Product	SASAMS	School Administration and Management System
GGP	Gross Geographic Product	SC	Senior Certificate
GNI	Gross National Income	SIAS	Screening Identification Assessment and Support
HEI	Higher Education Institution	SIP	School Improvement Plan
HDI	Human Development Index	SMT	School Management Team
IIAL	Incremental Introduction of African Language	SETA	Sector Education and Training Authority
IHDI	Inequality-adjusted Human Development Index	SACE	South African Council for Educators
ICT	Information and Communication Technology	SACMEQ	Southern and Eastern Africa Consortium for Monitoring Educational Quality
IGD	Institutional Governance Development	SAPS	South African Police Services
IQMS	Integrated Quality Management System	SASA	South African Schools' Act
JASF	Job-Access Strategic Framework	SGB	School Governing Body
LAIP	Learner Attainment Improvement Programme	SONA	State of the National Address
LEO	Local Education Office	SOPA	State of the Province Address
LSSS	Learner Social Support Services	SMT	School Management Team
LSPID	Learners with Severe to Profound Intellectual Disability	SPMDS	Staff Performance Management and Development System
LSEN	Learners with Special Education Needs	TIMSS	Trends in International Maths and Science Study

3. FOREWORD BY THE MEC

HONOURABLE DR DESBO MOHONO
MEC FOR DEPARTMENT OF EDUCATION

The current fiscal year is the first year of the Medium-Term Development Plan (MTDP) 2024–2029 for the Seventh Administration. This annual report highlights the department's achievements in meeting the objectives outlined in its broad plans and deliverables for high-quality basic education in the North West Province.

This shows that learner results are continuing to improve and indicates that curriculum coverage, learner support, and exam preparation are all benefiting from provincial efforts. Although performance is good, there is still space for improvement to compete with top provinces, as evidenced by the province's failure to place in the top three despite this development.

In 2019, obtained 86.8% (position 4), in 2020, we dropped to 76.0% (position 3), in 2021, we rose to 78.6% (position 4), and in 2022, we achieved 79.8% (position 5), and in 2023, the province attained 81,63% (position 4) in 2024, the province attained 87,52% (position 4).

Improving learning outcomes in Grades R–12 is crucial to basic education because it guarantees that all students graduate ready to pursue further education and develop into better citizens and future leaders. With a matric pass rate of 88.49% in 2025, the North West Province was among the top five performing provinces in the country and somewhat higher than the 88% national average.

This reflects continued improvement in learner outcomes and suggests that provincial interventions aimed at curriculum coverage, learner support, and examination readiness are having a positive impact. Despite this progress, the province did not reach the top three, indicating that while performance is strong, there is still room for further enhancement to compete with leading provinces.

A key feature of the results is the variation in performance across districts, with some districts, such as Bojanala, achieving higher pass rates while others, like Ngaka Modiri Molema, lag. This points to persistent inequalities in resource distribution, school management, and teaching quality. In addition, although the overall pass rate is high, attention must be given to the quality of passes, particularly the proportion of learners achieving Bachelor-level passes that qualify them for university admission.

District performance	
District	**2025 Pass Rate**
Bojanala	~90.8%
Dr Kenneth Kaunda	~87.8%
Dr Ruth Segomotsi Mompati	~87.2%
Ngaka Modiri Molema	~85.6%

The results also highlight broader systemic challenges, including learner retention throughout the schooling system and performance in critical gateway subjects such as Mathematics and Physical Sciences. Overall, the 2025 matric outcomes for North West demonstrate a stable and improving education system, but one that still needs to focus on quality, equity, and long-term learner success.

Thirty-one (31) schools offer Technical Vocational Subjects, Agricultural Focus Subjects are offered by eighteen (18) schools, and Technical Occupational Subjects are offered by sixteen (16) schools (13 public ordinary and five schools of skills). Additionally, the department offers computer application technology to 88 schools, information technology to 18 schools, and consumer and hospitality studies to 116 schools.

Learner Attainment Improvement Programme (LAIP): The programme successfully conducted the intervention strategies to all identified schools and learners in the following categories:

- Underperforming schools
- Underperforming and declining subjects
- Vulnerable learners
- Highflyers

The support resulted in improved performance from the previous year 87.4% to 88.49% in overall pass and 44.4% Bachelor entry passes missing Annual Performance Plan indicator by 0.6%.
The following were the kind of interventions:

- Learner Support camps (Autumn, winter and spring)
- Radio lessons (for term 2 and 4 exams)
- Teacher training for subjects in schools with a performance threshold below 50%

- Dial a tutor learner support programme

The department has improved connectivity to schools to use the South African School Administration and Management System (SA-SAMS) to provide data; these schools can also be accessed or contacted electronically. Some of our schools are integrating ICT in teaching and learning. We managed to reach targets in terms of training of office - based employees and educators, including training of educators on inclusion.

We participated in developing the skills of the unemployed youth by appointing Learner Support Agents, EAs, and GSAs, interns, and Classroom Assistants in Public primary schools offering Grade R, as well as recruiting the general assistants. Therapists/specialists staff are in the process of being appointed in public special schools.

With 62,730 children (registered and unregistered) using the program, only 8.3% of the province's youngsters are currently eligible for ECD services. High-quality care must be provided to 91.7% of children who do not currently get early childhood development (ECD) services by 2030.

- Capacity building initiatives were conducted, and a significant number of centres were registered to increase access to quality ECD services. 553 ECD centres are being financially supported by the Department.
- Through the 40 ECD PCoE project.

Learner performance is enhanced by effective management, functional governance, and heightened parental support. Hence, the Department prioritises capacity building initiatives, support and monitoring of SGBs, SMTs and RCLs who are learner leaders. The Department is working tirelessly to ensure that these structures' activities are coordinated and evaluated continuously for efficiency, quality service delivery, and improved performance.

I would like to express my gratitude to all of the education stakeholder who helped make our accomplishments possible, especially the oversight organization. We pledge to uphold the "Let's Grow North West Together" concept and improve basic education.

HONOURABLE DR DESBO MOHONO
MEC OF THE DEPARTMENT OF EDUCATION
Date: 27/08/2026.

4. REPORT OF THE ACCOUNTING OFFICER

Mr. Lengane Bogatsu
Accounting Officer
Department of Education

Overview of the operations of the department:

Progress in accomplishing the five-year goals outlined in the Strategic Plan for the years 2024-2029 and the Annual Performance Plan for the fiscal year 2025–2026 is shown in our annual report. This is the first report for the 7th administration.

Review of the 2025/26 financial year
Analyses of 2025 results

According to Chapter 5 (40)(d) of the PFMA, I have complied with my minimal obligations in preparing this Annual Report. To continue providing education services, the Department concentrated on providing instruction in Public Ordinary Schools, regulating and subsidizing Independent Schools, Public Special School Education, Early Childhood Development (including Grade R), Infrastructure Development, Examination and Education Related Services, including the Presidential Youth Employment Initiative.

The North West Province achieved a matric pass rate of 88.49% in 2025, placing it among the top five performing provinces nationally and slightly above the national average of 88%.

This reflects continued improvement in learner outcomes and suggests that provincial interventions aimed at curriculum coverage, learner support, and examination readiness are having a positive impact. Despite this progress, the province did not reach the top three, indicating that while performance is strong, there is still room for further enhancement to compete with leading provinces.

A key feature of the results is the variation in performance across districts, with some districts, such as Bojanala, achieving higher pass rates while others, like Ngaka Modiri Molema, lag. This points to persistent inequalities in resource distribution, school management, and teaching quality. In addition, although the overall pass rate is high, attention must be given to the quality of passes, particularly the proportion of learners achieving Bachelor-level passes that qualify them for university admission.

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Three-stream Curriculum Model: Towards the implementation of the three-stream model, the department has schools offering a variety of subjects as indicated below:
Thirty-one (31) schools are offering Technical Vocational Subjects, eighteen (18) schools are offering Agricultural focus Subjects, sixteen (16) schools are offering Technical Occupational Subjects (13 public ordinary and 5 schools of skills). The department is also offering Computer Application Technology in eighty-eight (88) schools, Information Technology in eighteen (18) schools and Consumer and Hospitality studies in one hundred and sixteen (16) schools

Learner Attainment Improvement Programme (LAIP): The programme successfully conducted the intervention strategies to all identified schools and learners in the following categories:

- Underperforming schools
- Underperforming and declining subjects
- Vulnerable learners
- Highflyers

The support resulted in improved performance from the previous year 81.6% to 87.4% in overall pass and improvement from 36% to 45% Bachelor entry passes, attaining all Annual Performance Plan indicators. The following were the kind of interventions:

- Learner Support camps (Autumn, winter and spring)
- Radio lessons (for term 2 and 4 exams)
- Teacher training for subjects in schools with a performance threshold below 50%
- Dial a tutor learner support programme

Sanitary Dignity Programme: Budget allocation for the Sanitary Dignity Programme for the financial year 2025/2026 is 20 208 000. The expenditure as at 31 March is R18 731 210,00. The department also requested a rollover of R7 305 390,00. The output for POI 2.10: Number of learners provided with sanitary towels was reached as per the target.

A panel of 46 service provider/s for the supply and delivery of sanitary pads to schools was appointed through an open tender process for a contract of 3 years (36 Months) in October 2024. All suppliers are providing a pack of 30 pads at a fixed price of R45 inclusive of transport, branding, and taxes. Learners are to be provided with 3 packs of 10 pads (30 pads) quarterly.

The budget allocation for 2025/26 is R 20 208 000.00. There are 258,131 identified eligible girl learners in primary and secondary schools in quintiles 1-3, and 2,100 identified eligible girl learners in special schools. The total number of girl learners who benefited in quarter 3 is 92 464 in quintile 1-3 secondary schools. The annual target is 92 464. The total reached for special schools is 1588.

Providing Care and support for the Vulnerable Learners: The department appointed and deployed 100 Learner Support Agents to Schools to assist schools with the implementation of care and support programmes, including learner pregnancy prevention and management, peer education, Integrated School health, material support, and social welfare services.

Learner Pregnancy Prevention Campaigns: The comprehensive education brought by the learner pregnancy awareness campaigns in schools plays a huge role in the reduction of teenage pregnancy incidences among school-going learners. The campaigns focus on empowering learners with knowledge, life skills and access to health services to enable them to make informed decisions about their sexual and reproductive health. A total of 22 883 learners reached.

Drug and substance abuse awareness campaigns: The excessive use of drugs, pain medication and illegal drugs can lead to social, emotional and physical harm. Therefore, the is need to continuously conduct alcohol, drug and substance abuse campaigns within the school system to address the rising problem of substances amongst teenagers and in their communities A total of 34 614 learners reached.

Gender Based Violence Awareness Campaign: Gender-Based Violence (GBV) has a detrimental impact on the physical and mental health of victims and witnesses of this kind of violence. As Gender Based Violence is linked to depression, substance abuse and suicide among others, learners must be conscientized on issues relating to GBV through awareness campaigns. 33 377 learners reached.

Gender-Based Violence (GBV) awareness campaigns in schools educate learners about the causes, consequences and prevention of GBV. This form of campaign benefits learners as it promotes a culture of respect, empathy and equality amongst learners and also empowers learners to recognize, respond to and prevent GBV within the school system and in their communities. Topics covered included:

- Anti-bullying
- Definition of Gender Based Violence(GBV)
- Types of GBV
- Causes and consequences
- Prevention, support for victims and promoting positive change

Advocacy and Social Mobilisation: Parents are key in combating social ills, including the high rate of learner pregnancy. Life Skills HIV and AIDS officials conduct the parent advocacy sessions at secondary schools to lobby for the support of the implementation of the policies and standard operating procedures that address the curbing of barriers to learning.

The advocacy session was also used to raise awareness on Learner Pregnancy Prevention, promoting parental involvement and enabling parents to have open communication. These sessions help parents understand the magnitude of the problem, its causes and consequences, and encourage them to take an active role in guiding their children.

Parents were capacitated on the management of learner pregnancy in schools, including reasonable accommodation, how schools must respond to disclosure of learner pregnancy in their schools, principal working with parents post the disclosure of pregnancy. It was also highlighted that it is important to refer the pregnant learners for specialised services such as antenatal services and counselling as well as supporting them academically and encourage them to stay in school.
Mandatory Reporting of cases, especially sexual assault cases, by both parents and educators was emphasised. Five hundred and eighty-seven (587) parents were reached.

World AIDS Build Up Activities: World AIDS Day build-up activities in schools are crucial for raising awareness, promoting prevention and assisting to reduce stigma around HIV/AIDS. The build-up activities educate learners about HIV/AIDS, its transmission, and prevention methods, empowering them to make informed decisions about their health. The activities are implemented from September to December annually. **12 739 learners reached**

LEARNERS WITH SEVERE TO PROFOUND DISABILITY (LSPD): The purpose of LSPD is to provide the necessary support, resources and equipment to identified special care centres and schools for the provision of education to children with severe to profound intellectual disabilities with the functions of ensuring that learners in care centres access quality basic education, caregivers are trained in implementing the Learning Programme, learners in care centres receive therapeutic services and learners in care centres are assessed and supported to ensure dignity, promote self-reliance and facilitate participation in the community.

The annual target for the number of learners with severe to profound intellectual disability benefiting from Special Schools and Care Centres is 500, and the actual is 600.

LEARNER TEACHER SUPPORT MATERIAL: The LTSM Unit in the Department of Education procures LTSM for all learners, be it in Ordinary Public Schools or Special Schools. Procurement of textbooks or top-up of textbooks is done on a yearly basis to ensure availability of textbooks, not only for EFAL and Maths/Numeracy, but for all other subjects. The same goes for the provision of stationery, where all schools are allocated a budget to procure stationery packs as well as supplementary stationery.

Procurement of textbooks took into cognisance the budget that was available for ordering of textbooks and, and advocacy on retention and retrieval of textbooks took place during the LTSM Ordering Cycle in May 2025. Schools embarked on the implementation of the retrieval and retention of textbooks strategy by counting stock and completing inventory forms. This exercise is intended to ensure that schools do not buy or top up textbooks for the sake of ordering or because they have been allocated a budget.

The following priorities were therefore identified:

- Schools that are extending the curriculum (adding a new class)
- New schools
- Subjects with shortages
- Schools that are extending the curriculum (adding a new class)
- Schools introducing new streams
- Schools that experienced high influx of learners in 2025
- Grade 1-3 Newly Approved Textbooks (if released by DBE)

The 372 schools that ordered textbooks received their orders by the end of March 2026.

CURRICULUM SUPPORT: Curriculum Support with the sub-directorates LAIP and MST is aimed at ensuring improved learner attainment and increased participation in MST subjects. This is done in response to the demands of NDP's 2030 vision and Action Plan 2024 towards school 2030, which clearly outlines that by 2030**:**

- The sector should be producing 350 000 Mathematics learners and 320 000 Physical Science learners who should be passing and
- 450 000 learners should be eligible for Bachelors with Mathematics and Physical Science

Curriculum Support managed to reach the set target of NSC passes with increased bachelor's through the implementation of support programs, with the inclusion of remote learning, where learners across the province were reached.

PROVINCIAL EDUCATORS DEVELOPMENT SERVICES: PEDS, in its CPTD implementation strategy, continued to roll out professional development programmes where the participating teachers earn CPTD points. In doing that, PEDS collaborates with other units and stakeholders. Professional development programmes reported in Q4 are still directed programmes and activities designed to enhance teachers' knowledge, skills, and experience in their teaching profession. Training outcomes for Q4 went on with challenges of insufficient funds.

INCREMENTAL INTRODUCTION OF AFRICAN LANGUAGES (IIAL) IN SCHOOLS: Incremental introduction of African languages in South African schools refers to a government policy aimed at promoting multilingualism, preserving indigenous languages, and ensuring linguistic equity in education. This initiative emerged from a recognition of the historical marginalization of African languages during apartheid and a constitutional commitment to cultural and linguistic diversity. The department continued to implement the Incremental introduction of African Languages in schools that previously did not have an African Language at a communicative level.

ECARES ONLINE MASS REGISTRATION OF EARLY CHILDHOOD DEVELOPMENT (ECD) PROGRAM: To streamline and modernize the registration process for Early Childhood Development programs. The department embarked on simplifying the application process to ensure compliance with ECD standards and facilitate access to funding and support for ECD programs through eCares Online Mass Registration. In Quarter 1, 186 ECDs were registered on eCares online system. 3000 children participated in the Child Protection commemoration between the 09th of May and the 13th of June 2025

MONITORING OF SCHOOLS FOR FUNCTIONALITY: All schools were visited for monitoring purposes. 93.68% of the 8 Whole School Evaluation focus areas that are listed below were achieved:

1. Basic functionality of a school
2. Quality of teaching and educator development
3. Leadership, management and communication
4. Learner achievement
5. Curriculum provision and resources
6. School safety, security and discipline
7. School infrastructure
8. Parents and community

HUMAN RESOURCE UTILISATION AND DEVELOPMENT: Training of office-based employees: A total of 150 office-based employees trained as follows:

- 22 Diversity Management (Bojanala District),
- 35 Coaching & Leadership (Bojanala & Ngaka Modiri Molema),
- 20 Labour Law Conference (Head office & Districts),
- 27 Advanced Excel (DKK & Head Office),
- 25 Reorientation into the Public Service (Bojanala),
- 21 Emotional Intelligence (DKK, NMM & Bojanala).

Unemployed youth participating in skills development interventions. A total of 67 interns have been appointed as follows:

- 50 Departmental interns appointed and assumed duty on 01 August 2025
- 17 ETDP SETA-funded interns appointed and assumed duty on 01 September 2025
- A total number of new interns appointed to date is 67
- Induction for all Interns was done on 18 September 2025.

INSTITUTIONAL GOVERNANCE SUPPORT SERVICES (IGSS): One of the key activities after the elections of the School Governing Body is to provide continuing training as per SASA as amended chapter 3 section 19(b). In terms of monitoring and supporting School Management Teams, the availability of the management tool is used to evaluate if schools have the minimum documents and further to check if they are implemented accordingly. Achievements included: All schools are resourced with SASA 84/1996 handbooks. Mediation of amended SASA 84/1996 is in progress.

SCHOOL ENRICHMENT: School Enrichment has three sections: School Sports, Arts and Culture, Music Eisteddfod, and Race and Values in Education. The unit strives to promote mass participation, inculcate healthy living choices, nation building, social cohesion, talent identification and cultural identity.

Projects/Activities Implemented

- National Cross Country Championships
- Provincial Special Olympics Summer Games
- National SASA II Summer Games
- National MMH Football Tournament
- National School Sports Summer Games
- National YCAP
- National KAY Motsepe Football Tournament
- National Moot Court Competition
- National HESOP

Highlights and achievements

- Successful hosting of the Provincial Special Olympics Summer Games on 17-18 November 2025 at the Mmabatho Stadium.
- Successful hosting of the International Day for People with Disabilities in partnership with the Department of Arts, Culture, Sports and Recreation, Office of the Premier, Department of Health and the National Department of Sports, Arts and Culture on 02-03 December 2025 in Rustenburg. There was also the handover ceremony of the Torch of Hope from Limpopo Province. North-west will be hosting the National Special Olympics Winter Games in June 2026 in Rustenburg, Bojanala District, in preparation for the International Special Olympics Winter Games to be held in 2027 in Chile.
- Successful hosting of the District ECD SASCE Choir Competitions as a pilot project in the 4 Districts.
- Kanana Primary school won R 300 000.00 during the National KAY Motsepe Football Tournament held on 06-11 October 2025 in Gauteng Province.
- Northwest obtained position 3 during the National Primary Schools Athletics Championship held on the 19-21 March 2026, Green Point Stadium, Western Province
- Northwest is the overall winner as Position 1 during the National SASA II Games held on the 22-27 March 2026 in Mbombela, Mpumalanga
- Human Rights Day Celebration was successfully held on the 25th March 2026 at Unie Primary School, Klerksdorp, Dr. Kenneth Kaunda District. It was graced by the Senior Management Team as a gesture of support. Learners displayed excellent work on the day.
- SASCE ECD Pilot Project Workshops were held in the four districts. More ECD practitioners attended the workshops, which expressed the level of interest from the ECD practitioners.

SCHOOL SAFETY: National School Safety Framework (NSSF) is used nationally in order to create a safe, violence and threat – free, supportive learning environment for learners, educators, principals, school governing bodies and administration. Schools are trained on NSSF and monitoring and support are done to ensure that the framework is followed. During training, schools are capacitated on dealing with cases. Schools are given templates for reporting cases and they indicate on those templates whether cases were solved or not.

Further more:

- 14 November 2025, Provincial Coordinator attended the National Children 's Day Commemoration at Daeraad Special School. Learners at the school are female learners in need of care and support. Commission topics dealt with pregnancy, HIV/AIDS and bullying.

- 24 – 27 November 2025, Provincial Coordinator monitored 7 remaining intervention schools with KK Coordinator.
- 01 to 04 December 2025, Provincial Coordinator was a member of the investigation team for Arefadimeheng Secondary School. The district managed to monitor the 40 intervention schools
- 04 February 2026, Province Coordinator and District Coordinator attended the workshop on the Child Justice Act and Older Persons that was held for School Safety Officers from all police stations in RSM.
- 11 – 13 February 2026 Province Coordinator monitored 9 intervention schools with the District Coordinator.
- 20 – 21 February Province Coordinator attended Inter – provincial meeting at DBE
- 25 March 2025, Province Coordinator, together with members of Arefadimeheng Investigation team, submitted the final investigation recommendations to the school with the Chief Director.

LIFE SKILLS HIV & AIDS: The Provincial Department of Education has the responsibility to implement Life Skills HIV and AIDS Programme in all the schools across the province, including and focusing on education, HIV and AIDS, Peer Education Programme, Integrated School Health Programme, and providing care and support to vulnerable children. The Sanitary Dignity Programme function is also included in the sub-directorate.

The following awareness campaigns were conducted by Learner Support Agents in partnership with stakeholders.

- Learner Pregnancy Prevention Campaigns
- Drug and substance abuse campaigns
- Gender Based Violence campaigns
- Tuberculosis awareness campaign
- World AIDS Build Up activities and campaigns
- HIV risk factors awareness campaigns
- Menstrual Health awareness campaigns

NATIONAL SCHOOL NUTRITION PROGRAMME: The National School Nutrition Programme was initiated in 1994 as one of the projects of the RDP (Reconstruction and Development Programme) of the new democratic government of South Africa. The programme was implemented by the Department of Health, and it targeted only primary and special schools during that time. In 2004, the cabinet directed that the programme be transferred from the Department of Health to the Department of Education. The motivation for the change was that the schools are a core competence of the Department of Education and that it would therefore be better for the NSNP to be managed by the Department of Education. The programme was later extended to secondary schools from quintile 1-3. The province provides breakfast to all schools at the moment.

- Provincial and District Coordinators attended the Grant Evaluation feedback session at Sun City from 14-16 October 2025.
- The purpose of the session was to afford the cluster 3 provinces (North West, Mpumalanga and Western Cape to present and discuss findings following Grant Evaluation conducted.
- The province submitted the final NSNP Material Irregularity report on the 27th October 2025.
- The report addresses the progress registered by the Department in the implementation of the Auditor General's findings.
- All NSNP officials attended the two-day workshop in Bojanala District from 28th to 30th October 2025.
- The workshop focused mainly on planning for 2026-2027 monitoring targets and KPI's.

INDEPENDENT SCHOOLS: Performance of programme 3 related to subsidised independent schools and non-subsidised independent schools, its monitoring and support every quarter.

- Programme 3 focuses on the management and oversight of subsidised and non-subsidised independent schools.
- The programme involves regular monitoring and support activities conducted quarterly to ensure compliance, proper utilization of funds, and achievement of strategic objectives set.
- The overarching goal is to promote effective governance and equitable funding for independent schools within the framework of national policies.

Overview of the financial results of the department:

➢ Departmental receipts

Departmental receipts	2025/2026			2024/2025		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts	0	0	0	0	0	0
Casino taxes	0	0	0	0	0	0
Horse racing taxes	0	0	0	0	0	0

Departmental receipts	2025/2026			2024/2025		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Liquor licences	0	0	0	0	0	0
Motor vehicle licences	0	0	0	0	0	0
Sale of goods and services other than capital assets	19 636	20 985	(1349)	18 773	18 442	573
Transfers received	0	0	0	0	0	0
Fines, penalties and forfeits	0	0	0	0	0	0
Interest, dividends and rent on land	0	0	0	0	0	0
Sale of capital assets	0	573	(573)	0	0	0
Financial transactions in assets and liabilities	9 021	13 665	(4 644)	8 624	11 412	(2 744)
Total	**28 657**	**35 223**	**(6 566)**	**27 397**	**29 854**	**(2 457)**

1. The department has collected its revenue budget as estimated.

2. The department has increased its tariff by an inflation %.

3. Where the department has collected more revenue than planned, due to more money being received from GEMS.

PROGRAMMES	2025/.2026			2024/.2025		
	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
1 .ADMINISTRATION	1 545 721	1 543 651	2 070	1 195 513	1 194 952	561
2.PUBLIC ORDINARY SCHOOL EDUCTN	17 474 963	17 499 331	- 24 368	16 481 495	16 480 167	1 328
3.INDEPENDENT SCHOOL SUBSIDIES	54 305	54 109	196	56 181	53 750	2 431
4.PUBLIC SPECIAL SCHOOL EDU	1 037 785	1 031 715	6 070	984 087	980 014	4 073
5.EARLY CHILDHOOD DEVELOPMENT	1 096 311	1 089 703	6 608	973 630	968 142	5 488
6.INFRASTRUCTURE DEVELOPMENT	1 450 572	1 358 052	92 520	1 409 416	1 333 352	76 064
7.EXAMINATION & EDUC RELATED SERVS	698 197	691 286	6 911	951 450	944 972	6 478
Grand Total	**23 357 854**	**23 267 847**	**90 007**	**22 051 772**	**21 955 349**	**96 423**

1. The department has collected more revenue than planned, due to more money being received from GEMS.
2. Virements/roll overs
    - The department has received R80.9 million rollover requested in 2025/26
    - The department has moved funds as virements from various programs to program 2 and compensation of employees (COE) to remove over-expenditure on those programs

The department has incurred unauthorised expenditure of R24,368 million due to a shortfall in the employee compensation budget, fruitless and wasteful expenditure of R2,531 thousand, as some of the invoices had to be deferred and paid in the next month due to a budget shortfall, which translates to a cash flow shortfall and incurred interest on late payments, and irregular expenditure amounting to R532,194 million

The department is constantly in communication with Provincial Treasury to address the budget shortfall to avoid unauthorised and fruitless expenditure, and for irregular expenditure, the department is providing training on SCM policy to eradicate irregular expenditure.

Irregular expenditure

Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	2 781 926	2 544 982
Adjustment to opening balance	71 383	1 938
Opening balance as restated	2 853 309	2 546 920
Add: Irregular expenditure confirmed	532 194	235 006
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	**3 385 503**	**2 781 926**

Fruitless and wasteful expenditure

Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	5 282	5 081
Adjustment to opening balance	0	0
Opening balance as restated	5 282	5 081
Add: Fruitless and wasteful expenditure confirmed	2 531	201

[1] Transfer to receivables

Description	2025/2026	2024/2025
	R'000	R'000
Less: Fruitless and wasteful expenditure recoverable[2]	0	0
Less: Fruitless and wasteful expenditure not recoverable and written off	0	0
Closing balance	**7 813**	**5 282**

Unauthorized expenditure

Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	151 859	151 859
Adjustment to opening balance	0	0
Opening balance as restated	151 859	151 859
Add: unauthorised expenditure confirmed	24 368	0
Less: unauthorised expenditure approved with funding	0	0
Less: unauthorised expenditure approved without funding	0	0
Less: unauthorised expenditure recoverable[3]	0	0
Less: unauthorised not recoverable and written off[4]	0	0
Closing balance	**176 227**	**151 859**

- **Discontinued key activities**

  The department has not discontinued any activities

- **New or proposed key activities**

  The department has not implemented any new activities.

- **Supply chain management**

  There were no unsolicited bids concluded within the financial year

  Supply Chain Management has systems and processes established to prevent irregular

[2] Transfer to receivables
[3] Transfer to receivables
[4] This amount may only be written off against available savings

expenditure, such as:

• Appointment of SCM Committees to recommend the approval of Bid Specifications, to evaluate and adjudicate bids.

• Segregation of duties for the sourcing, closing, evaluating, and adjudicating quotations, which is also accompanied by financial delegations.

The department has developed a Standard Operating Procedure for each process within Supply Chain Management and conducted SCM training for all departmental officials involved in the SCM process to understand the process and prevent irregular expenditure. SCM appointed 14 personnel on Contract to beef up the directorate. SCM has updated the SCM policy, delegations, and compliance checklist to enhance compliance and prevent irregular expenditure.

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

  None

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

  None

- **Events after the reporting date**

  None

Acknowledgement/s or Appreciation

I wish to acknowledge the hard work and dedication of Team Education that tirelessly served the department and the learners of this province in the 2025/26 reporting period. It is appreciated and highly valued.

Mr. L.J Bogatsu
Accounting Officer
Department of Education
Date: 27/08/2026

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 free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by the 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 judgments made in this information.

The Accounting Officer is responsible for establishing and implementing a system of internal control 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 department's operations, performance, human resources, and financial affairs for the financial year ended 31 March 20ZZ.

Yours faithfully

Mr. L.J. Bogatsu
Accounting Officer
Department of Education
Date: 27/08/2026

STRATEGIC OVERVIEW

6.1. Vision

A caring and supportive community for excellence in Basic Education.

6.2. Mission

To protect and promote the right of every LEARNER to quality, equitable, culture-based,
And complete basic education where:

- Learners learn in a child-friendly, gender-sensitive, safe, and motivating environment.
- Teachers facilitate learning and constantly nurture every learner.
- Administrative staff ensure an enabling and supportive environment for effective learning and teaching; and
- Family, community, and other stakeholders are actively engaged and share responsibility to support and inculcate life-long learning

6.3. Values

Key corporate values that the North West Department of Education intends to comply with include:

Inclusion	We recognize diversity for redress and equity
Excellence	We move beyond compliance by going the extra mile
Integrity	We respond to our fellow employees and other stakeholders with honesty, fairness, and respect
Transparency	We are open in our functions and operations for public interest and comment
Innovation	We will continually strive for better and new ways of doing things
Empathy	We appreciate the context in which people operate and express themselves
Accountability	We take responsibility of the consequences of our actions

7. *LEGISLATIVE AND OTHER MANDATES*

A. Legislative Mandates

The following list of Acts elaborates the legislative mandate of the Department: -**Act**	**Brief Description**
The Constitution of the Republic of South Africa, 1996. (Act 108 of 1996)	Section 29 of the Constitution, Act 108 of 1996 [Bill of Rights], makes provision for everyone to have the right to a basic education, including adult basic education, and to further education, which the state, through reasonable measures, must make progressively available and accessible. Schedule 4 of the Constitution states that education at all levels, excluding tertiary education, is an area of national and provincial legislative competence. The legislative competence of the provincial legislature is derived from Section 126(1) of the Constitution, which empowers provinces to make laws regarding all matters listed in Schedule 6 of the Constitution, and education is a Schedule 6 functional area.
The National Education Policy Act (NEPA), 1996 (Act 27 of 1996)	This Act provides for the determination of national education policy for planning, provision, financing, co-ordination, management, governance, programmes, monitoring, evaluation, and wellbeing of the education system by the Minister, subject to the competence of the provincial legislatures in terms of section 146 of the Constitution, principles listed in section 4 of the Act, and the relevant provisions of provincial law relating to education. It further provides for consultative structures for the determination of national education policy and legislation in the form of the Council for Education Ministers (CEM), Heads of Education Departments Committee (HEDCOM), and other consultative bodies on any matter the Minister may identify, as stated in section 11 of the Act and, where applicable,
South African Schools Act, (SASA), 1996. (Act 84 of 1996 as amended)	This Act provides for a uniform system for the organisation, governance, and funding of schools. It ensures that all learners have the right of access to quality education without discrimination and makes schooling compulsory for children aged 7-14 years.

The following list of Acts elaborates the legislative mandate of the Department: -**Act**	**Brief Description**
The Employment of Educators Act, 1998. (Act No. 76 of 1998)	This Act provides for the employment of educators by the state and regulates the conditions of service, discipline, retirement, and discharge of educators.
The South African Council for Educators Act, 2000 (Act 31 of 2000)	This Act deals with the registration of educators in the teaching profession with the South African Council for Educators (SACE), and further provides for promotion, development, and enhancement of the teaching profession as well as the enforcement of the Code of Professional Ethics for educators to protect the dignity of the profession on continuous basis.
Public Finance Management Act, 1999 (Act 1 of 1999)	This Act applies to departments, public entities listed in Schedule 2 or 3, constitutional institutions, and provincial legislatures subject to subsection 3(2) of the Act, and regulates accountability, transparency and sound management of the revenue, expenditure, assets and liabilities of institutions listed in section 3 of the Act, and also contains responsibilities of persons entrusted with financial management.
Public Service Act, 1994 as amended [Proclamation No. 103 of 1994].	This Act provides for the organisation and administration of the public service and regulates the conditions of employment, terms of office, discipline, retirement and discharge of members of the public service.
Labour Relations Act & Basic Conditions of Employment Act 75 of 1997	These are the leading legislations in matters of labour. They give effect to section 27 and 23 (1) of the constitution. These legislations recognise the right to a fair labour practice and to comply with international standards of employment
The Promotion of Administrative Justice Act [PAJA], 2000 (Act 3 of 2000) and the promotion of Access to Information Act [PAIA], 2000 (Act 2 of 2000)	These Acts are essential legislative instruments and apply, in the case of PAJA, to all administrative acts performed by the state administration that have an effect on members of the public. In particular, it deals with the requirements for procedural fairness if an administrative decision affects a person (section 3) or public (section 4), reasons for administrative action and grounds for judicial review (sections 5 and 6). PAIA on the other hand deals with section 32 of the Constitution, the right of access to information 'records' held by public and private bodies such as all documents, recordings and visual material, but does not apply during civil and criminal litigation.

The following list of Acts elaborates the legislative mandate of the Department: -**Act**	**Brief Description**
Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000	This Act gives effect to section 9 read with item 23 (1) of Schedule 6 of the Constitution, to prevent and prohibit unfair discrimination and harassment; to promote equality and eliminate unfair discrimination; to prevent and prohibit hate speech; and to provide for matters connected therewith.
State Liability Act 20 of 1957 as amended	This Act consolidates the law relating to the liability of the state in respect of acts or omissions of its servants or officials.

B. POLICY MANDATES

UPDATES TO INSTITUTIONAL POLICIES AND STRATEGIES

The following departmental policies will support our strategies: -

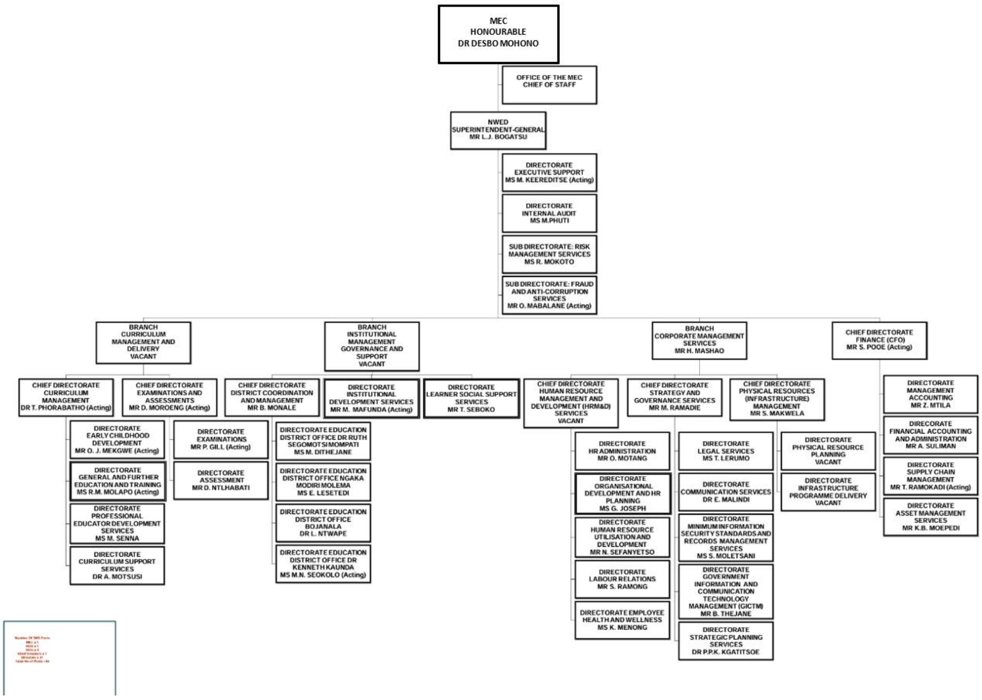
- Gazette 7806 of 2018 – provincial SGB election regulations
- National Norms & Standards Funding Policy (NNSF): Basic School Financial Records.
- Government Notice No. 17 of Government Gazette No. 38397 – Amended National Norms and Standards for School Funding which were published in Government Notice No. 890, Government Gazette No. 29179 of 31 August 2006
- Education Sector ICT Strategy
- National Strategy for Learner Attainment
- National Curriculum Statement (NCS)
- Circular 31 of 2010: Grade R Policy on Subsidy Payment to Grade Practitioners inCommunity Centres
- National integrated Early Childhood Development Policy, 2015
- National Policy on HIV/AIDS for Learners and Educators in Public Schools.
- Regulations about the conduct, administration, and management of assessmentfor the National Senior Certificate (11 December 2006)
- Addendum to FET Policy document, National Curriculum Statement on the NationalFramework regulating Learners with Special Needs

- National Planning on an Equitable Provision of an Enabling School Physical Teaching andLearning Environment (21 November 2008)
- National Policy of Whole School Evaluation (July 2001)
- National Policy Framework for Teacher Education and Development in South Africa (26 April 2007)

8. ENTITIES REPORTING TO THE MEC

None

9. ORGANISATIONAL STRUCTURE



PART B: PERFORMANCE INFORMATION

AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

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

Refer to page 277 of the Report of the Auditor-General, published as Part E: Financial Information.

1. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1. Service Delivery Environment

Figure 6 below illustrates the unemployment rate, with North West Province having the greatest expanded rate at 56%. Figure 7 illustrates how employment has changed, with North West Province experiencing a -57% decline in employment. The two data points above suggest that the challenge in the North West is not just population increase but also the employment market, as evidenced by the decline in employment. The Department of Education offers several programs to address the province's unemployment issue, such as the Extended Public Works Program (EPWP), which trains individuals to become entrepreneurs after completing the program, Learner-ships and Internship Programs, Basic Education Employment Initiatives (BEEI), Food Handlers, and Examination Assistants.

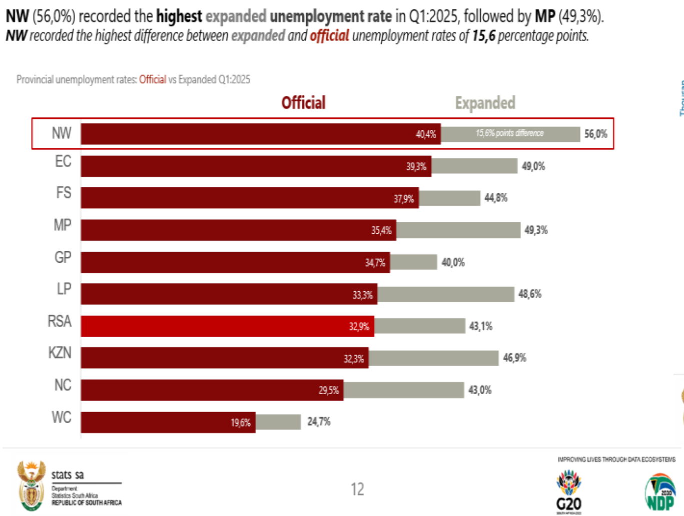


Figure 6: SOUTH AFRICA UNEMPLOYMENT RATE
Source: Stats SA: Quarter 1: 2025

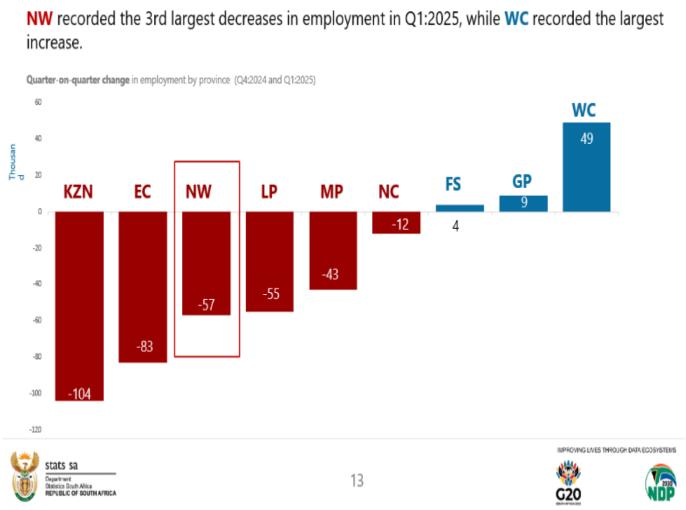


Figure 7: SOUTH AFRICA CHANGE IN EMPLOYMENT
Source: Stats SA: Quarter 1-4 :2025

The North West Department of Education should consider growing the province's focus schools to help boost the number of sectors that are hiring. The Department will need to improve the technical subjects offered in public schools to give learners the skills they need to enter the workforce as soon as they graduate from Grade 12 in order to boost labour force participation.

Poverty

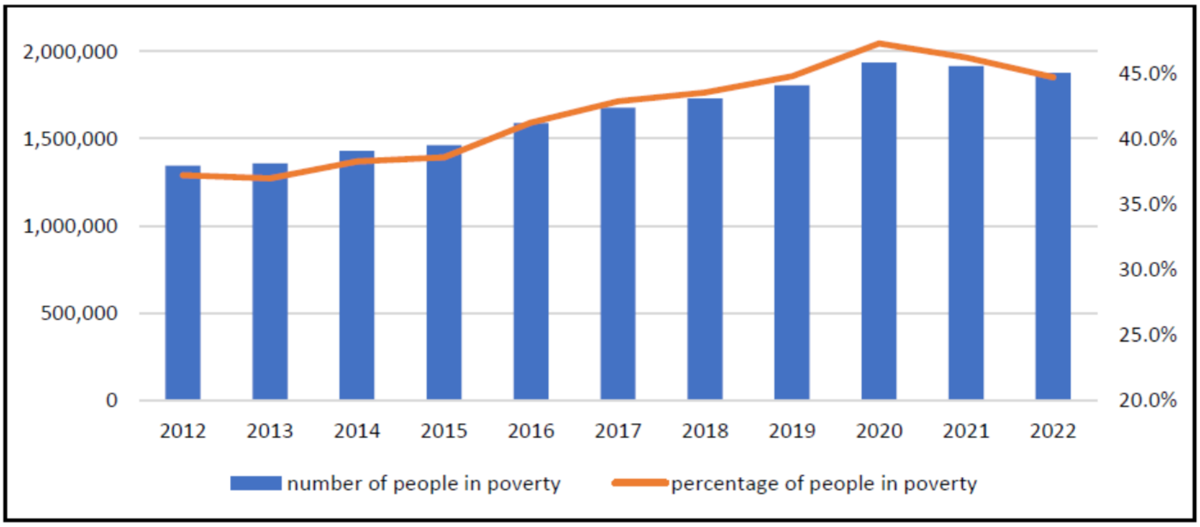


Figure 1: Poverty Dynamics of North West Province
Source: NW SOCIO-ECONOMIC REVIEW AND OUTLOOK (SERO): 2024

The figure 1 above shows that the number of people living in poverty in the North West was increasing from 2012 until 2020. In the year 2021, the number of people in poverty decreased to 1.91 million from 1.93 million in 2020 and experienced a further decrease in 2022 to 1.87 million, with the percentage of people living in poverty at 44.7%. It is worth noting that the level of poverty in the North West Province was below 50% between 2012 and 2022. The North West Department of Education

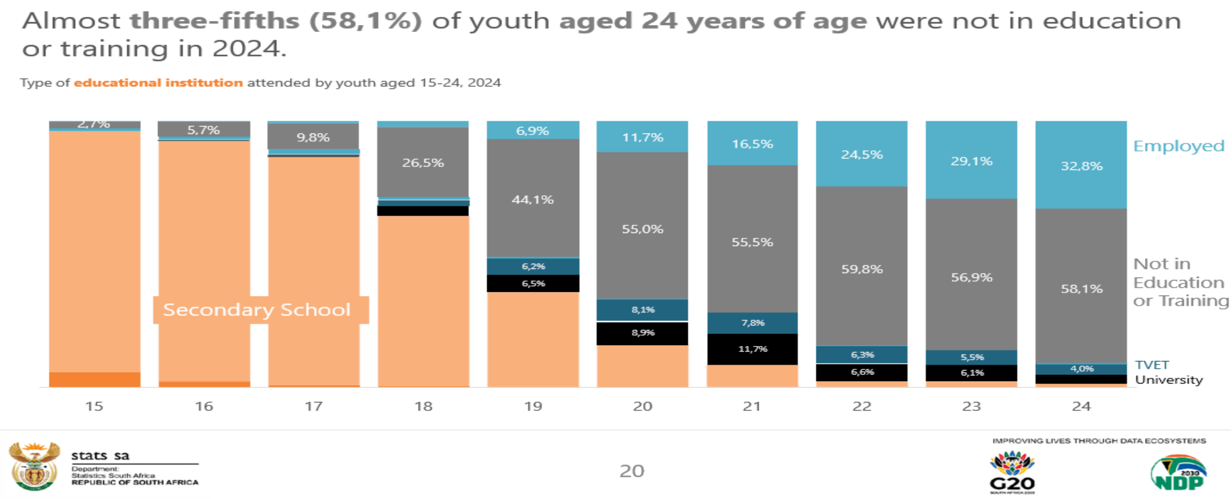


Figure 2: NORTH WEST PROVINCIAL NEET RATE Source: Stats SA

has decided to use local Small, Medium, and Micro Enterprises (SMMEs) in the infrastructure projects to improve the local economy and reduce poverty.

Figure 2 depicts the percentage of youth who are not in employment, education, or training (NEET), showing that almost half of the youth in the province are in NEET. The figure also shows that 60% of the youth who are in NEET are aged 25-34. This is not a provincial problem, but also a national problem as the President, in his SONA 2024, stated that "Millions of young people aged 15 to 24 years are currently not in employment, education or Training".

The North West Department of Education has considered the NEET figures in order to plan for initiatives that need to be implemented at the secondary level to pave the way for children to exit basic education and enter higher-level education with good results that will allow them to study qualifications that are in high demand.

Education Statistics and Data-Driven Planning

Children

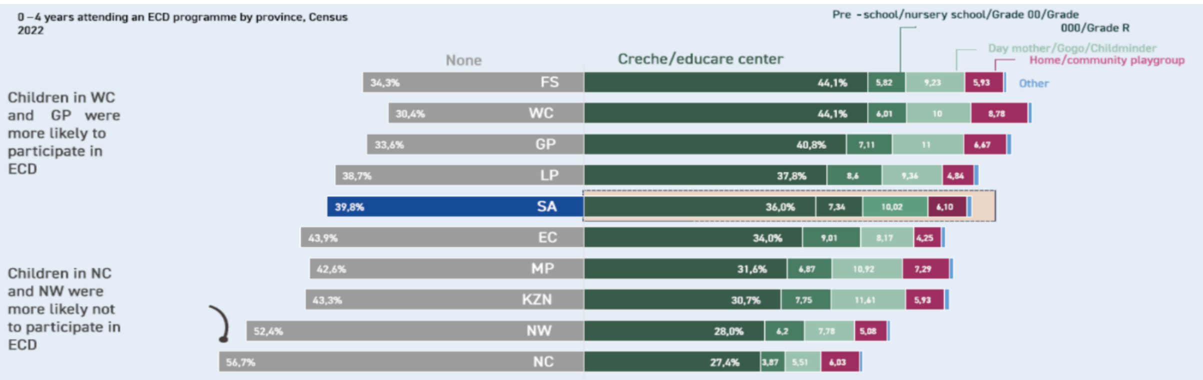


Figure 3: South Africa ECD Attendance
Source: Stats SA: GHS 2024
The figure above shows 0-4-year-old children attending the ECD programme in the whole country. North West Province is the second province that has the highest number of children 0-4 that are not attending ECD programmes. The National Department of Basic Education has increased funding for ECD centres subsidy with the aim of increasing the number of 0-4 children accessing ECD programmes.

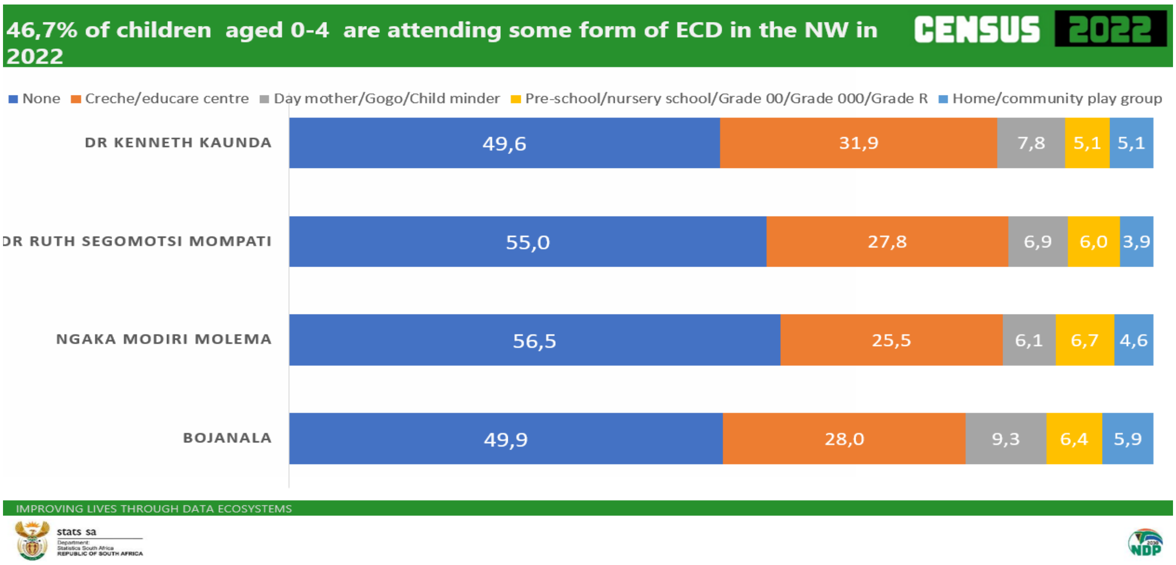


Figure 4: NORTH WEST PROVINCIAL 2022 ECD ATTENDANCE
Source: Stats SA: Census 2022

The majority of 0–4-year-old children in North West Province are not enrolled in any early childhood development (ECD) programme, as shown by Figure 11 above. The figure above demonstrates that nearly 50% of children in the 0–4 age range do not attend ECD. With the passage of the Basic Education Laws Amendment (BELA) Act, North West hopes it will help the province lower the alarmingly high number of children who do not attend ECD or school.

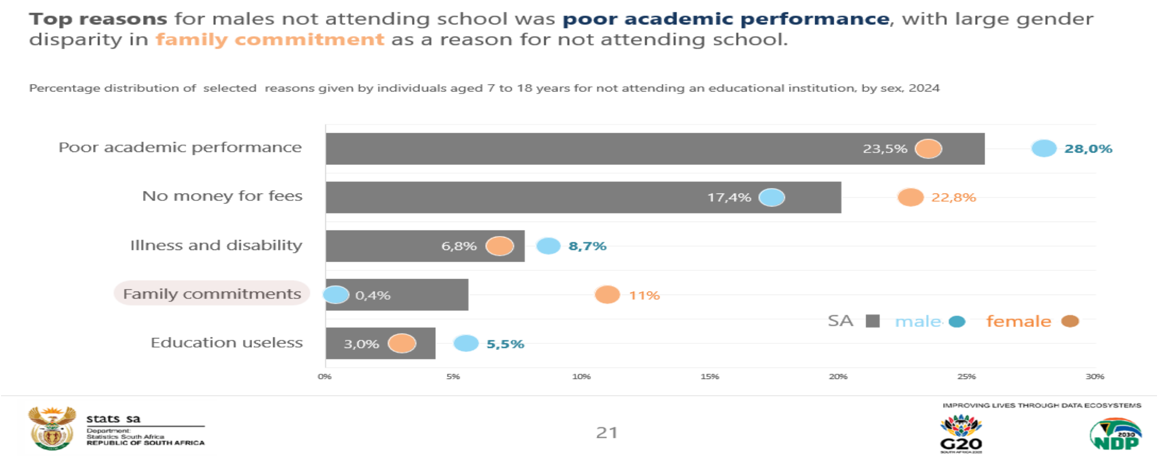


Figure 5: REASONS FOR LEAVING SCHOOL
Source: Stats SA: Census 2022
The aforementioned data displays the percentage of children who leave school for various reasons. The Department's only way to keep the children in school is to implement programs that will encourage them to stay, like implementing a no-fee policy, upgrading the school's infrastructure to accommodate students with disabilities, offering scholar transportation, and offering catch-up classes.

The North West Province has recorded a total of 907747 learners in 2025. Breakdown by district is as follows:

Table 1: Learner enrolment per type of school by district
Source: EMIS (2026)

DISTRICT	Special Schools	Public Ordinary	Independent	Grand Total
Bojanala	3599	340190	18840	362629
Dr Kenneth Kaunda	2373	163240	5217	170830
Dr Ruth S Mompati	211	139561	1282	141054
Ngaka Modiri Molema	1661	225097	6476	233234
Total	7844	868088	31815 (These are only those registered and submitting data)	907747

Due to population growth, the number of students attending educational institutions for children aged five and older has increased over time. In general, Bojanala and Ngaka Modiri Molema have a larger number of learners than Dr Keneth Kaunda and Dr. Ruth Segomotsi Mompati. The table below indicates that Bojanala and Ngaka Modiri Molema have more schools than the other two districts, which support reason why the two districts have more learners. The data in Table 5 below suggest that the school resources amongst the four districts shouldn't be shared equally, as the need will not be the same, practically Bojanala and Ngaka Modiri Molema districts will require more resources due to more learners and more schools.

Schools

Table 2: School type per District
Source: NWDoE EMIS (2026)

SCHOOL BY TYPE PER DISTRICT				
DISTRICT	Public Ordinary	Special Schools	Independent	Grand Total
Bojanala	527	14	79	620
Dr Kenneth Kaunda	194	7	27	228

SCHOOL BY TYPE PER DISTRICT				
DISTRICT	Public Ordinary	Special Schools	Independent	Grand Total
Dr Ruth S Mompati	272	3	7	282
Ngaka Modiri Molema	432	8	27	469
Grand Total	1425	32	140 (These are only those registered and submitting data)	1597

Implementation of the three-stream model

The department has schools offering a variety of subjects as indicated below:

Thirty-one (31) schools are offering Technical Vocational Subjects, eighteen (18) schools are offering Agricultural focus Subjects, and eighteen (18) schools are offering Technical Occupational Subjects (13 public ordinary and 5 schools of skills). The department is also offering Computer Application Technology in eighty-eight (88) schools, Information Technology in eighteen (18) schools, and Consumer and Hospitality studies in one hundred and sixteen (16) schools. The Department, despite the challenges that have been indicated regarding the low number of designated streams, yet the Department was able to continue with the implementation of three-stream model.

Table 3: Challenges & Mitigation
Source: Curriculum Support Report 2024

Challenges	Mitigation
Personnel	Train and reskill teachers already available and offer bursaries for Initial Teacher Training
Infrastructure	Prioritise the structures on the operations of the infrastructure division
Funding norms	Have a dedicated budget to expand the implementation
Building a strong baseline	Ensuring that learners pass gateway subjects and have them as subjects of choice in the FET
Poor stakeholder engagement	Sufficiently utilising stakeholders for advocacy and funding.

The Department has been subject to section 100(1)(b) since 2018. The Administrator was named as the Accounting Officer. However, in November 2021, the AO was called back. Subsequently, the Minister designated an interim administrator. This resulted in a minor administrative gap and affected the provision of services.

There are corporate and district offices within the NWDOE. The district is further divided using cluster-based subdivisions. These last two are supply hubs that connect to public regular schools, special education institutions, and private schools. District offices, according to the NDP, can enhance the standard of education in schools.

The purpose of this deliberate action was to establish synergies that would provide the drive required to provide top-notch services. Headquarters has three divisions: Corporate Services, Governance and Support for Organisational Management, and Curriculum Management and Delivery. DDGs have supervision over these branches.

Additionally, the Department has an internal audit directorate that answers to the HOD. The Department's organizational structure has been updated to align with the Department of Public Service and Administration's overall structure (DPSA). The Minister of Public Service and Administration has given his approval to the reorganized organizational structure. The updated organizational structure enhances the delivery of the state curriculum.

In terms of technical, curriculum, institutional governance, and managerial support, the Department is equipped with a comprehensive organisational structure that is designed to fulfil service delivery demands. Some corporate services include management services as well as coaches, students, teachers, and other stakeholders in the educational system. The district support system consists of the districts of Ruth Segomotsi Mompati, Dr. Kenneth Kaunda, Ngaka Modiri Molema, and Bojanala.

Local Education Office makes up districts, and clusters make up area offices. The development of institutional governance and learner social support underpins all learner support initiatives, including but not limited to the Life Skills Program, Comprehensive Education, School Nutrition Program, Learner Transport, School Governance, and Independent Schools. Teacher Development and Curriculum Support were combined.

The following are the strengths and weaknesses of the Department:

Table 4: Strengths and weaknesses of the Department
Source: Lekgotla Presentation September 2025

Strengths	Weaknesses
Competent personnel ICT specialists All schools have an internet connection Full-service school. Adequate funding for LTSM. Capacitated and trained officials Access to digital tools/ resources	Inadequate time for training Low participation by young teachers in support programmes Poor attendance of relevant/ induction training by teachers Non-implementation of LTSM guidelines by schools. Poor retrieval of textbooks.

Strengths	Weaknesses
	Time constraints (GEC implementation-21st Century skills) Inadequate management of available assets(Resources & infrastructure) Full-service school not fully supported Incapacity of teachers to screen and select textbooks. Ineffective utilisation of workbooks.
Threats	**Opportunities**
Scarcity of skilled teachers Teacher mobility Security Cyber/Physical Poor Network Coverage Outdated software & hardware Overcrowding Infrastructural challenges(Unavailability of workshops) Lack of Skilled personnel(teachers & monitors) Insufficient funds Reluctance of teachers to undergo diagnostic self-assessment in identifying their needs. Misalignment of the workbooks to the revised ATP`s. Overdependence on Artificial Intelligence & access to inappropriate information The load added by the stakeholders' interventions and partnerships, which results in financial implications, e.g., when the stakeholder donates the Wi-Fi to the school and the department is expected to maintain and sustain the infrastructure.	Ring-fenced funds Involvement of QLTC/Stakeholders Implementation of Occupational curriculum in Gr New Teacher Induction programme (NTIP) Enhanced collaboration amongst stakeholders (e.g., TUC & HEIs, ETDP SETA, SACE) Skilled Subject advisors offering relevant and aligned training. Teacher Appreciation & Support Programme(TASP) & others Implementing, monitoring, and managing the 50 Points Plan towards a successful ordering, distribution, and retrieval of textbooks and e-textbooks. Enhanced teaching & learning Availability of Connectivity Strengthen the MOU with partners to try to share the responsibility regarding sustaining what was donated.

The following principles have been followed in improving the implementation of the structure: Latest Approved Organisational Structure signed on 20 June 2023

The latest structure is informed by the following:

January 2018 DBE Gazetted on the Amended Policy on the Organisation, Roles and Responsibilities of Education Districts

The implementation of the Education District Norms resulted in the identification of excess Education Specialists posts for immediate movement to other areas (Within the district between phases, to Head Office Directorates such as Curriculum, Professional Educator Development Services)

Created posts for ECD Directorate at Corporate for Administrative posts and District State Accountant Posts

Excess District Institutional Management and Support Posts moved within the Districts and Corporate.

The June 2023 structure is created on PERSAL.

The HR Summit resolved to review the current structure, and the June 2023 structure is currently being reviewed. Several factors, such as the generic structure for education Departments, the DPSA Programme 1 (Administration) generic structure, benchmarks, and minimum District Staffing Norms that the Department must adhere to, were taken into consideration when making this decision.

2.2. Service Delivery Improvement Plan

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

Main services and standards

Main services	Beneficiaries	Current / Actual standard of service	Desired standard of service	Actual achievement
The performance of Grade 9 learners in Mathematics.	Grade 9 Learners.	11.24%	12%	11.3%
Access to registered ECD Centres.	Children 0-5 years in ECD Centres, ECD practitioners, Support staff and Parents.	46 840 children accessed registered ECD services	50 000	50 000
Conduct Bana Pele Mass registration at Bronze (e-cares).	ECD Centres.	Approved applications were 864, and 200 are bronze conditionally registered.	250	200
ECD Subsidy / Funding.	0-5 years old in ECD Centres and ECD Centre staff.	40 906 children benefited from both conditional and equitable share subsidy	45 846 children eligible for subsidy.	47 287 (40 620 Conditional grant & 6 667 equitable share)

Batho Pele arrangements with beneficiaries (Consultation, courtesy, access, information, openness and transparency, redress, value for money)

Current/actual arrangements	Desired arrangements	Actual achievements
Consultation		
• Professional Support Forum (PSF) meetings held for Provincial Subject Advisors in all the districts per quarter. Three (3) meetings held per year, of which it should be 2-3 days each.	• PSFs for Provincial Subject Advisors from districts to be held Quarterly.	• Two PSF meetings were conducted: • One face-to-face meeting: Three days, 23-25 July 2025 • Virtual meeting: One day, 12.03.2026. Four meetings could not be held due to cost containment

Current/actual arrangements	Desired arrangements	Actual achievements
		• Conducted a meeting with tutors responsible for Grade 9 Mathematics 9-12 September 2025.
• Continuous monitoring of ECD centres and capacity building on ECD programme. • Consultative session per quarter with ECD staff.	• Provide expert guidance and support involving care, stimulation and educational development of children. • Availability of norms and standards on ECD programme and classroom layout. • Availability of norms and standards on ECD programme implementation.	• Continuous monitoring of compliance in terms of care, stimulation, classroom layout and educational development of children in ECD centres and capacity building on ECD programme conducted. • Consultative sessions per quarter with ECD staff were conducted.
•	•	
• Consultation with staff at Local education offices regularly on ECD compliance. • Consultation with ECD Programmes on general obligations to the SLA as well as on submission of monthly narrative and Income & expenditure reports, and quarterly subsidy claims.	• All ECD Programmes that signed the Service Level Agree to be paid every quarter.	• Payments processed for all quarters to ECD Programme. • 800 ECD Programme comprises of centre managers, practitioners, and ECD committees, were empowered at a compliance support information session. • 79 ECD personnel were taken through an information-sharing session on a quarterly basis to keep abreast with ECD current discourse and address compliance issues with ECD programmes
Courtesy		

Current/actual arrangements	Desired arrangements	Actual achievements
• Maths Science and Technology (MST) Sub-directorate provides support for the development of collectable marks material for Level 1-2 Grade 9 learners and Saturday classes	• Material development for challenging topics and collectable marks • Training teachers on the utilisation of the material developed • Conduct Grade 9 Saturday classes	• Materials for essential and challenging topics were developed with SES's and shared with teachers on 13-15/08/2025 and on 12-14/03/2026 • Teachers were trained on the utilisation of developed materials on the identified challenging topics and collectable marks material (28-30 May 2025). • Saturday classes conducted per LEO from May 2025 to September 2025
• Conducting Grade 9 Saturday classes to improve mathematics participation and performance. • Grade 9 SAICA camp conducted • Grade 9 Maths camp conducted	• Grade 9 Saturday classes to improve mathematics participation and performance. • Develop material for Grade 9 SAICA camp and other intervention programme	• Grade 9 Saturday classes and 2 weekend classes before examination conducted. • Grade 9 SAICA Camps took place. • 200 Grade 9 NMM learners participated from 29 June to 4 July 2025
• Providing support through monitoring, guidance for development and effective ECD centres.	• Managing behavioural change to rectify or close the gaps identified during monitoring. • Facilitate training and workshops. •	• Provided support through monitoring guidance for development and effective ECD centres. • Training of practitioners was facilitated in August 2025.
• Media Campaigns on Bana Pele Mass Registration are Conducted. • Monthly Bana Pele Mass Registration Drive Newsletters shared with districts and LEO's. • The department to continue to capacitate districts on eCares system developments and updates.	• Ongoing registration clinics to support ECD centres to comply with registration requirements/standards.	• All ECD staff across districts in LEO's trained on the eCares registration system. Social Workers and Social Auxiliary Workers continue to be capacitated on the eCares Journey App system for Registration.

Current/actual arrangements	Desired arrangements	Actual achievements
• Capacity building on compliance: ECD Programme who qualify for funding are given equal opportunity to apply for funding	• Call for funding applications.	• All qualifying ECD Programmes were given an equal opportunity to apply, and the same assessment and validation criteria were used to assess and validate applications. • Applications meeting the criteria were approved and signed Service Level Agreements. • Funded ECD Programmes were capacitated on compliance with the Service Level Agreement as well as on regulatory frameworks.
	Access	
Intranet, external newsletter, Edu news, Edu-update and public participation Offices in 4 Districts of the Northwest Departmental website Telephones/Faxes/email Outreach/newspaper/ WhatsApp chats Office of the Superintendent-General First floor, Garona Building.	Access points: Physical offices in all 4 Districts of the Northwest, Bojanala, Dr. Kenneth Kaunda, Ruth Segomotsi Mompati and Ngaka Modiri Molema. Internet and Intranet Departmental website Newsletters, Telephones Faxes, Emails, Physical and online meetings Social media interactions	Access points: Physical offices in all 4 Districts of the Northwest, Bojanala, Dr. Kenneth Kaunda, Ruth Segomotsi Mompati and Ngaka Modiri Molema. Internet and Intranet Departmental website Newsletters, Telephones Faxes, Emails, Physical and online meetings • Social media interactions
Promote ICT integration in teaching and learning departmental Television channel broadcasts.	Promote ICT integration in teaching and learning departmental Television channel broadcasts.	• ICT integration in teaching and learning promoted through PSFs – 24 July 2025. • ATPs and PoAs distributed by Subject Advisors in Term 1 2025 and 2026 through WhatsApp and emails. • A Google Form to monitor Curriculum Coverage was created and distributed to teachers by Subject Advisors every quarter through WhatsApp and Emails.
• Media Briefing and Advocacy. • Monthly Newsletters Bana Pele Mass Registration.	Local Education Offices conduct Registration Clinics targeting ECD Centre applicants to assist them with Application Compliance.	• Media briefing and advocacy conducted and Monthly Newsletters issued. •
• Developing, maintaining, and updating a database of children with disabilities.	• In-depth training on inclusive education for 0-4 years children with disability.	• Database of children with disabilities developed and maintained.

Current/actual arrangements	Desired arrangements	Actual achievements
• Promoting inclusion and mainstreaming of children with disabilities.		• Promoting inclusion and mainstreaming of children with disabilities in ECD centres.
• Media Campaigns on Bana Pele Mass Registration are Conducted. • Monthly Bana Pele Mass Registration Drive newsletters shared with districts and LEO's. • The department to continue to capacitate districts on the eCares system.	• Access Points: Physical offices in all 4 Districts of the North West (Bojanala, Dr. Kenneth Kaunda, Ruth Segomotsi Mompati and Ngaka Modiri Molema) eCares online System through the Internet. Bana Pele Mass Registration Drive Newsletters Social Media Interactions (WhatsApp).	Online digital training on eCares for social workers and Social Auxiliary Workers conducted in quarters 1 and 2. Physical Training on the eCares Journey app for phase 2 Silver registration conducted in the 3rd quarter. Bi-Weekly eCares Forum meetings headed by the Provincial Registration Team together with the DBE were conducted to support Districts.
• Meetings, workshops, newsletters, website and social media platforms used to share information with staff and other stakeholders	• Sharing of good quality information will be done through: Physical and online meetings, workshops, newspapers, emails, telephones, intranet and Department website and social media Road shows, Television and Radio programmes, Campaigns, Edu-news, Flyers and brochures as well as distribution of informative pamphlets for parents.	• Online and media support were shared and made available, which included usage of Copilot App for lesson preparation and assessment • Provincial PSFs were held online/virtually through MS Teams: 12 March 2026.
• Bana Pele Mass Registration Newsletters, eCares Website and Media (Radio Shows), Social Media Platforms (WhatsApp) are used to share information with stakeholders and Communities.	• Sharing of good quality information will be done through: Physical and online meetings, workshops, newsletters, emails, telephones, intranet and Department website and social media Road shows, Television and Radio programmes, Campaigns, Edu-news, Flyers and brochures as well as distribution of informative pamphlets for Communities.	• Bana Pele Mass Registration Newsletters, eCares Website and Media (Radio Shows), Social Media Platforms (WhatsApp) are used to share information with stakeholders and Communities.
• Ensuring that every child has access to the early learning and development opportunities which will ultimately address the 2030 NDP goal for access to quality education for 0 to school-going age.	• Advertisement for funding application through different platforms and social media • Conduct information sessions on ECD funding requirements.	• Managed to advertise on the local radio station and social media (WhatsApp and Facebook), which reached a national and provincial audience. The advert was also shared with different stakeholders to reach a larger audience.

Current/actual arrangements	Desired arrangements	Actual achievements
		• Funding unit programme held consultation session with Local education officials on requirements for funding and ECD Subsidy Guidelines, who in turn conducted physical information sharing sessions in different areas.
Information		
Competitions and Olympiads planned	• Sharing of the circular to inform districts of the forthcoming Mathematics Olympiads • Arrange advocacy on participation in Mathematics competitions and Olympiads and plan for the events to roll out for the academic year	• Circular of competitions and Olympiads shared with districts and LEOs • Advocacy on participation in Mathematics competitions and Olympiads conducted • Mathematics Olympiads registration forms were shared with schools through Subject Advisors, and the competitions were conducted.
• Intervention programme • Tracking academic performance	• Send a circular to the district LEO to explain the planned intervention programme for Grades 8 to 12 Mathematics learners • Academic performance review	• Saturday classes conducted per LEO • Term 2 academic performance review conducted on 16 September 2025
Advocacy and awareness campaign for accessible infrastructure for children with disabilities.	In-depth training on inclusive education for 0-4 years children with disability.	• The database of children with disabilities was developed, maintained and updated • Inclusion and mainstreaming of children with disability promoted. • Advocacy and awareness campaign for accessible infrastructure for children with disability conducted.
Openness & transparency		
External / Provincial: Biannual After each moderation session, a report is written and discussed with Subject Advisors to verify whether schools are CAPS compliant. Academic reports to be given to parents: Quarterly	**School Based Assessment: moderation:** GET assessment conducts SBA moderation sessions annually, that is, June for Grades 6 and 9 and in November for Grade 9 GEC moderation	• SBA Moderation was conducted for Grades 6 and 9 from 28 June -07 July 2025. • GEC moderation for Grade 9 was conducted on 04-08 October 2025.

Current/actual arrangements	Desired arrangements	Actual achievements
	Academic reports shared with to parents: Quarterly	• Monitoring of district and provincial question papers was conducted in November 2025. • Term analyses are done, and learner report cards are issued to parents Quarterly.
• Currently capacitated ECD supervisors and chairperson on Financial Management. • Capacitated parents and caregivers on parenting programme. • Conducted inter-Departmental committee engagements on roles and integration of ECD services. • Capacitated non-centre-based and centre-based staff.	• Develop training capacity building plan • ECD norms and standards • Strategic ECD Lekgotla • Parenting programme • Inclusive education on children with disability • Nutrition guideline • Basic Financial Management • Capacitate staff and partners • Coordinate integrated ECD services (Intersectoral inter-departmental meetings).	• Capacity building plan developed. • Upgraded monitoring tool integrated and shared with Districts and LEOs. • Capacity building session coordinated for ECD staff and partners. • APP target consultation facilitated. • Strategic ECD Lekgotla was held in June 2025.
• After an applicant has sent through an application through the eCares system, the district officials process the application by quality assuring/authenticating the documents submitted. An appointed system approver approves the application and generates the certificate for the approved centre, then authenticates it through his or her signature before it is given to the centre manager/applicant.	• The eCares Digital system alerts the Applicant automatically when the application has been returned for correction, rejected, or approved. • The applicant can access the Local Education Office for support if they are unable to implement the required corrections on the system. • Local Education Office also supports applicants through conducting Registration clinics for prospective applicants and addressing incomplete applications.	• After an applicant sends an application through the eCares system, the district officials process the application by quality assuring/authenticating the documents submitted. An appointed system approver approves the application and generates the certificate for the approved centre, then authenticates it through his or her signature before it being handed over to the centre manager/applicant.
• Communities to know how the ECD funding can be accessed • . All funded centres to be Gazzeted and available	• Name of Centres, NPO/CICP numbers, physical address and funding allocation are made available for all citizens to be acquainted with the information to foster transparency.	• 2025/26 Gazette was readily available on the Provincial Treasury website for perusal by the community at large at the beginning of the financial period. • All stipulated reports were compiled and submitted to DBE as per the schedule.

Current/actual arrangements	Desired arrangements	Actual achievements
• Quarterly monitoring reports, quarterly narrative reports and annual reports are made available to DBE.	• Submission of quarterly monitoring reports, narrative and financial reports compiled.	
Redress		
Tracking curriculum coverage and performance quarterly Conduct meetings	Tracking curriculum coverage and performance quarterly Conduct meetings	• Quarterly DDD analysis conducted • Curriculum coverage monitored on a quarterly basis through Google Form sent via WhatsApp • Virtual meetings conducted
• Continuous assessment to measure impact of intervention (Monitoring and Capacity Building). • Ensure compliance in terms of infrastructure, stimulation, health and safety, balanced diet and financial management.	• Continuous monitoring and provision of support in terms of training (Capacity Building).	• Continuous assessment to measure the impact of intervention (Monitoring and Capacity Building) conducted. • Ensured compliance in terms of infrastructure, stimulation, health and safety, balanced diet and financial management.
• eCares system increased registration accessibility. The province initially had 1556 registered ECD centres. eCares increased the number of registered centres by 865. • Total registered centres in the province are 2 421.	• Application administration: within 1-3 working days/ Review and Approval 7 working days. • Corrections/incomplete applications: 30 working days. • Conduct Phase 2 Silver registration application site inspection within 12 Months of approving Bronze Conditional Registration.	• eCares system increased registration accessibility. Province initially had 1556 registered ECD centres. eCares increased the number of registered centres by 865. • Total registered centres in the province are 2 421.
When ECD transfer payments are not paid on time, a circular indicating the delay will be drafted and given effective remedy or solution.to the ECD Programmes	• Open Communication lines. • Social media platforms are used for communicating any disruptions or delays	• Communication through social media platforms (WhatsApp) with the ECD Programme to address delays and disruptions for funding schedule.

Current/actual arrangements	**Desired arrangements**	**Actual achievements**
Value for money		
Training teachers on the developed material	Training teachers on utilisation of the developed material	• Teachers were trained on the utilisation of developed materials on the identified challenging topics and collectable marks material (28-30 May 2025).
• 800 ECD norms and standards on basic financial management. • 150 Parenting programme (centre-based and non-centre-based practitioners). • 50 Norms and Standards on non-centre-based practitioners.	Continuous monitoring and provision of support in terms of training (Capacity Building).	• 800 Participants trained on ECD norms and standards, basic financial management. • 150 Participants trained on Parenting programme (centre-based and non-centre-based practitioners). • 50 Participants trained on Norms and Standards (non-centre-based practitioners).
• eCares Provincial Champions ECD Registration Unit.	• 81 Social Work Supervisors, Social Workers, Social Auxiliary Workers and Data Capturers trained on eCares System and Journey App.	• 81 Social Work Supervisors, Social Workers, Social Auxiliary Workers and Data Capturers trained on eCares System and Journey Apps
• ECD Programme signed a Service Level Agreement which stipulates compliance with the 40% Nutrition, 40% Stipend and 20% administration ratio to ensure value for money.	Compliance and adherence with Service Level Agreement	• Continuous monitoring and support visits conducted where ECD Programmes are advised on compliance to the SLA to address some ECD Programmes that are not adhering to the ratio as stipulated in the SLA.

2.3. Organisational environment

Currently, the Departmental staff complement has 34 334 staff members, which includes males, females, both temporary and permanent employees.

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees in addition to the establishment
Lower-skilled (SL 1-2)	2 956	2 465	17	139
Skilled (SL 3-5)	4 387	2 931	33	44
Highly skilled production (SL 6-8)	28 113	25 594	9	1 094
Highly skilled supervision (SL 9-12)	4 643	3 310	29	11
MEC & Senior management (SL 13-16)	47	34	28	1
Total	40 146	34 334	15	1 289

Table 8: Employee numbers

Source: 2024/25 Annual Report

The table above shows that the department has a high vacancy rate at the senior management level, with 28% of vacancies. The department has over 33% of open positions at the skilled level that are unfilled, which puts the Department at high risk because the skilled level is essential to ensuring that the Department can carry out its mandate as a driving force for educational excellence.

The Department's unskilled staff, such as gardeners and cleaners, are responsible for creating a comfortable working environment. Therefore, the number of vacant posts is relatively high even though the vacancies have no effect. However, the economy will gain, and poverty will decrease if the posts are filled. If the Department wants to innovate and transform, it must work on employing fresh graduates. A huge number of open positions are putting skilled, competent, and mid-management at risk because of a vast pool of unskilled or less experienced individuals.

Salary band	Number of employees at the beginning of the period, 1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower-skilled (Levels 1-2)	2 387	15	41	2
Skilled (Levels 3-5)	2 872	31	118	4
Highly skilled production (Levels 6-8)	25 233	3 913	4 184	17
Highly skilled supervision (Levels 9-12)	3 453	18	483	14
Senior Management Service Band A (Level 13)	29	2	5	17
Senior Management Service Band B (Level 14)	5	-	2	40
Senior Management Service Band C (Level 15)	3	-	1	33
MEC & Senior Management Service Band D (Level 16)	1	-	-	0
Contracts	203	193	166	82
Total	34 186	4 172	5 000	15

Table 9: Annual turnover

Source: 2024/25 Annual Report

Annual turnover is relatively low across levels, but very problematic in the highly skilled band. It is also phlegmatic from level 12 to 16. This speaks to the policy, or lack thereof, in HR on staff retention, especially retention of scarce skills. The department is expected to have a high rate of contract worker turnover, which means it must train new hires and cannot retain existing ones.

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	3				1				4
Senior Management	18		1		10	1			30
Professionally qualified and experienced specialists and mid-management	625	9	1	46	413	6	4	34	1 138
Skilled technical and academically qualified workers, junior management, supervisors, foremen, and superintendents	7 271	72	19	472	17 868	175	53	1836	27 766
Semi-skilled and discretionary decision making	881	3		19	1 897	20	4	107	2 931
Unskilled and defined decision-making	1 366	9		15	1 036	10		29	2 465
Total	10 164	93	21	552	21 225	212	61	2 006	34 334
Employees with disabilities	13			2	14	1		2	32

Table 10: Employees per Gender

Source: 2024/25 Annual Report

The department has 32 employees with disabilities, which is an insignificant proportion compared to the total number of employees. Based on these figures, the department has developed measures to recruit more employees with disabilities. The department employs more women than men, as seen by the above figure. The figures above are used by the HR unit when determining the employment equity of the Department in order to ensure there is a balance between the two genders.

AGE CATEGORY	< 20	20 - 24	25 - 29	30 - 34	35 - 39	40 - 44	45 - 49	50 - 54	55 - 59	60 - 64	65 +	Total
HEAD OFFICE	2	57	158	154	152	159	107	139	151	71	3	1 153
BOJANALA DISTRICT		302	1 697	1 816	1 074	772	829	2 160	2 784	1 043	9	12 486
DR.RUTH SEGOMOTSI MOMPATI DISTRICT		172	739	1 011	773	563	592	913	973	398	4	6 138
NGAKA MODIRI MOLEMA DISTRICT	1	193	1 102	1 600	1 007	765	774	1 526	1 610	544	1	9 123
DR.KENNETH KAUNDA DISTRICT		90	738	925	698	456	428	1 022	1 298	503	7	6 165
Grand Total	3	814	4 434	5 506	3 704	2 715	2 730	5 760	6 816	2 559	24	35 065

Table 11: Employees Per Age Category

Source: HR report 2025

Table 16 above shows the number of employees categorised by age group, and the majority of the employees are between the ages of 50 and 54 years. The Department has a low number of youth employees, as the figure indicates, but it plans to improve that number by implementing the following measures:

Fast-track the process of appointing internships

Recruitment and Placement of Fundza Lushaka bursary holders

Relaxation of requirements for entry-level posts (i.e., years of experience)

Marketing the public service as an employer of Choice

Infusion Of Human Rights And Diversity Within The Department. Gender Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing Framework (GRPBMEAF)

The primary objective of the GRPBMEAF, a tool, is the achievement of gender equality and the full realization of the rights of women, girls, boys, and persons with disabilities. Furthermore, departments were given clear instructions to implement human rights initiatives for learners, staff, and other stakeholders and to align all elements with the Framework after the Cabinet approved the GRPBMEAF Framework. The Medium-Term Development Plan (MTDP) 2025–2030 Performance objectives require the Department to apply Women, Youth, and Persons with Disabilities (WYPD) Responsive Planning, Budgeting, Monitoring, Evaluation, and Auditing Framework (GRPBMEAF). The main challenge of insufficient physical infrastructure accessibility for people with impairments was highlighted by adherence to the GRPBMEAF framework.

While the GRPBMEAF is institutionalized, the Annual Performance targets will already be locked in, resulting in the MTDP targets being met automatically. To address gender-based violence and femicide, the Department must consciously identify key interventions to address not only these issues but also the broader challenges that women, youth, children, and persons with disabilities face, such as poverty, discrimination, lack of access to economic opportunities, lack of promotion to decision-making levels in the workplace, and ongoing rights contestation in a patriarchal and prejudiced environment.

Prevention and Rebuilding Social Cohesion

The Department implements a comprehensive suite of programs and interventions designed to prevent risks to social cohesion and to actively promote its restoration. These initiatives encompass measures to enhance school safety, facilitate Boys' Dialogues on Positive Masculinity, and advance the rights of the LGBTIQA+ community, also referred to as the Sexual Orientation, Gender Identity and Expression, and Sexual Characteristics (SOGIESC) community. Furthermore, the Department undertakes targeted empowerment initiatives such as Girls' STEM Careers Programs, Youth Empowerment Programs, and Older Persons Empowerment Programs.

In addition, the Department prioritizes institutional transformation through gender mainstreaming, diversity management, and disability management training and workshops. To strengthen workplace culture, it also conducts awareness-raising workshops focused on the prevention of harassment. Collectively, these interventions reflect a strategic commitment to fostering inclusivity, equity, and resilience across educational institutions, workplaces, and broader society.

Children

The Department is dedicated to achieving gender equality and ensuring the full realization of the rights of girls, boys, and persons with disabilities. This commitment is reflected in efforts to guarantee universal access to free education while simultaneously broadening learners' exposure to critical developmental themes, including leadership, the impact of gender-based violence, anti-bullying strategies, and career pathways in Science, Technology, Engineering, and Mathematics (STEM).

These initiatives are designed to influence subject selection and encourage learners to pursue fields aligned with scarce skills employment opportunities. Complementing this, the National School Nutrition Programme (NSNP) provides nutritious meals during school hours, thereby supporting both academic achievement and learner well-being.

South Africa faces a pressing challenge: a decline in the employment of individuals within scarce skills sectors despite persistently high unemployment rates. The Department's approach seeks to address this imbalance by embedding inclusive education practices that prepare learners for future workforce demands. The outcome is the development of young adults who are not only equipped with technical competencies but also possess a critical awareness of social ills—such as gender inequality, prejudice, and patriarchal structures—that may impede their success. In this way, learners are empowered to assert their rights and contribute meaningfully to a more just and equitable society.

Persons with Disabilities

Through full-service schooling, inclusive education, Learning Teaching Support Material (LTSM), transportation (adapted for their needs), and participation in other co-curricular activities like Provincial National Children's Parliament, Career Awareness Campaigns, and sporting events, the Department aims to ensure that students with disabilities receive all necessary educational needs, including infrastructure, to motivate them to perform better academically.

Initiatives for staff with disabilities aim to transform the place of work by providing an inclusive environment, and information that has a positive impact on persons with disabilities is cascaded through the departmental channels. The result is a place of work conducive to an increased number of persons with disabilities in the workforce.

Women

Women are fully included in all programmes, as an aim to address the lack of promotion to decision-making levels in the workplace, and ongoing rights contestation in a patriarchal and prejudiced environment. Initiatives such as training and empowerment, bursaries for formal education, and adherence to the mandated target of 50% women in SMS positions are ongoing, with the key goal being to address the gender gap.

Older Persons

Initiatives to support older persons, such as physical exercise, emotional intelligence seminars, and discussions about mental and financial well-being during Older Peoples' Month, are all aimed at encouraging an inclusive place of work. Older persons who participate in these initiatives will be better equipped to make financial decisions about their pension funds and emotionally and mentally prepared for their retirement. All advantages associated with employment must be distributed equally to older workers within the system. The Department is working hard to create an atmosphere that recognises seniors as a distinct population and aims to send a clear message that their human rights should not be violated.

Gender Mainstreaming

The idea of gender mainstreaming is crucial for advancing gender equality and resolving gender-based inequalities in organizations. The Department's operations and culture should be rooted in gender mainstreaming as an ongoing process rather than a one-time occurrence. Identifying and closing gender inequalities in all roles and activities requires commitment, initiative, and perseverance. The North West Department of Education consequently created the Special Programme Directorate to manage continuing efforts at gender mainstreaming. Additionally, the Department has disbursed monies in a way that supports initiatives towards gender equality. This means prioritizing the funding of projects and programs that mitigate gender inequity and assist marginalized gender groups.

AGSA Audit Trends

2024/25 AUDIT OUTCOME

Auditor General performed their regularity audit in the Department for the financial year 2024/25 and issued their final audit report on 31 July 2025. Audit opinion expressed by AG for the financial year 2022/23 to 2024/25 is tabled below:

Audit type	Audit opinion		
	2024/25	2023/24	2022/23
Audit of Annual Financial Statements	Qualified	Qualified	Qualified

Table 12: Audit trends

Source: AGSA report 2024/25

The basis of the qualification is:

Immovable tangible capital assets

The department did not appropriately account for immovable tangible capital assets in accordance with Chapter 1 1 of the MCS Capital assets, as immovable tangible capital assets were not valued correctly, and some assets belonging to the department could not be verified. Consequently, immovable tangible capital assets were overstated by R814 927 778. In addition, the department did not include all immovable tangible capital assets as disclosed in note 40 to the financial statements for the current and previous year. AGSA could not determine the full extent of the understatement as it was impracticable to do so

Immovable tangible capital assets: Capital Work-in-progress

AGSA, I was unable to obtain sufficient appropriate audit evidence that capital work-in-progress and the restatement were properly accounted for due to the status of accounting records. I was unable to confirm the capital work-in-progress by alternative means. Consequently, I was unable to determine whether any adjustments to capital work-in-progress stated at R3 145 025 000 (2023-24: R2 618 458 000) as disclosed in note 40.2 to the financial statements were necessary.

Irregular expenditure

During 2024, not all payments made in contravention of supply chain management requirements were disclosed in note 31 of the financial statements for the prior year as required by section 40(3)(i) of the PFMA. I was unable to determine the full extent of the understatement as it was impracticable to do so. My audit opinion on the financial statements for the period ended 31 March 2024 was modified accordingly. My opinion on the current year's financial statements is also modified because of the possible effect of this matter on the comparability of irregular expenditure for the current period.

Auditor General has been focusing on Programme 2,6 and 6 when reviewing pre-determined objectives for the Department in the past 3 years (2022/23 – 2024/25 and below is an overview of the outcome:

Programme Description	Audit Opinion		
	2024/25	2023/24	2022/23
Programme 2: Public Ordinary School Education	Qualified	Disclaimer	Qualified
Programme 5: Early childhood development	Qualified	Qualified	Qualified
Programme 6: Infrastructure development	Qualified	Qualified	Qualified

Table 13: AoPO audit trends

Source: AGSA report 2024/25

Table 14: Prevalent findings trend

Prevalent findings				
No.	Finding description	2024/25	2023/24	2022/23
1	Supporting evidence for comments for deviations between planned and reported achievements was not provided.	X	X	X
2	The evidence submitted is not in agreement with the post lists submitted, as well as the Annual Performance Report (APR)	X	X	X
3	Limitation of scope	X	X	X
4	Supporting schedules (lists) were not provided, or the lists differed materially from the reported achievement.	X	---	X
5	Reported Achievement as per the post list does not agree with the attendance register	X	---	---
7	Identified material misstatements in the annual performance report that were not corrected	X	---	---

Branch Challenges and Mitigations

Institutional Management Governance and Support (IMGS)

Challenges	Mitigations
Independent Schools	
Inadequate implementation of the District management plan	Conduct regular status meetings to track progress against targets.
Inadequate monitoring will result in mismanagement of funds not being detected on time.	Schedule school visits and provide training.
Fluctuating learner numbers and duplicates	Headcount to clear duplicates (SA-SAMS)
Learners Social Services Support	
Inability to attend the events due to competing activities	Proper utilisation of the Departmental calendar of events and rescheduling of activities
Inability to fully provide schools with support for the achievement of safety measures Failure to detect health and safety hazards at schools	Request for review of school safety structure Training of health and safety committees Intensify monitoring and utilisation of stakeholders
Budget constraints	Solicit collaborations with external partners for financial support.
Incorrect and non- capturing of learners on SA_SAMS	Intensive monitoring of data capturing by schools
Shortage of workshop facilities and qualified skilled teachers in special schools that are offering technical occupational subjects	Interim utilisation of available resources Capacitation of teachers
Inadequate budget for the provision of sanitary towels to beneficiaries	Department of Social Development (DSD) intends to provide sanitary pads to some excluded primary schools

Challenges	Mitigations
	The department needs to consider increasing the budget of the Sanitary Dignity Programme to support all identified learners.
Some service providers deliver poor quality and wrong products to schools	Service providers will be panelised in line with the Service Level Agreement.
Poor planning could result in missed pickups, delays, or overcrowding. Inefficient resource utilization due to reliance on outdated or incomplete information.	Implement an integrated Learner Transport Management System to collect, update, and validate real-time data.
	Conduct periodic audits and cross-verification of learner data across schools, districts, and service providers. Train staff in data management and reporting to ensure accuracy and accountability
Overloading of vehicles increases the likelihood of accidents or safety incidents.	Optimize routes and schedules based on learner density and distance.
Delays in pickup/drop-off schedules are affecting learner attendance. Monitoring challenges due to the high number of learners per route.	Increase the number of vehicles or trips for high-demand routes. Link with infrastructure planning for the building of schools in the affected areas
Increased risk of accidents or breakdowns, jeopardizing learner safety.	Ensure all vehicles undergo regular roadworthiness inspections before deployment.
Service disruptions due to vehicle unavailability	Maintain a fleet register with verified compliance documentation for all vehicles.
Legal and compliance issues if vehicles do not meet roadworthy standards.	Avoid leasing vehicles that do not meet safety and maintenance standards.
District coordination and management	
Schools that are not accessible during rainy seasons due to the nature of the roads	Schools that have accessibility issues will be prioritised to be supported during the winter seasons.

Challenges	Mitigations
Time limitation for revisiting underperforming schools.	Ensure that all officials adhere to the set target per month.

Curriculum Management & Development Branch

Challenges	Mitigations
Professional Educator Development (PED)	
Lack of Excel and verification skills in producing an authentic and valid verified output.	Multiple verifications are done by end-users prior submission of performance information.
Resource limitations affecting training quality and frequency	Reprioritize critical training interventions and utilize cascading training models. Seek partnerships with NGOs, the private sector, or donors for additional resources. Leverage online or blended training approaches to reach more teachers cost-effectively.
Inconsistent monitoring and evaluation systems	Intensify monitoring and standardize tools across all programs. Train staff on effective monitoring and data collection methods. Conduct regular reviews and feedback sessions to ensure consistency.
Teacher's resistance to change:	SESs & Districts to engage teachers early in the planning process to foster understanding and ownership. Offer continuous professional development and mentorship on any changes. Recognize and reward adaptation and innovation among teachers.

Challenges	Mitigations
Inadequate infrastructure and technological access:	Partner with NGOs and other connectivity providers to improve connectivity.
Unendorsed Programmes rolled out as per SACE/DBE mandate	Ensure transparent communication of mandates and requirements. Provide capacity-building for implementers on compliance and standards. Establish accountability mechanisms to monitor adherence to mandates.
Putting training on hold during the quarter we least expected and planned to train.	Prior communication to allow proper planning and to properly respond to the APP target.
Curriculum Support Services	
Systemic Data Management challenges (Misalignment between DDD & SA SAMS)	Embark on a collaborative Approach: Form a cross-system team with representatives from both DDD and SA SAMS to oversee data management strategies. Integrated Data Framework: Develop a unified data architecture that allows seamless data exchange and reduces duplication and discrepancies. Conduct joint training sessions for staff managing both systems. By fostering collaboration, leveraging technology, and building capacity, these strategies can mitigate systemic challenges and enhance the effectiveness of support systems.
Resource Limitations: Insufficient funding for training, materials, and technology hampers effective support.	Working collaboratively with external stakeholders Implementation of virtual/remote training Usage of e-material/digital resources
Geographical Barriers: Remote and rural schools face difficulties in accessing support services	Availability of zero-rated platforms such as Dial-A-Tutor

Challenges	Mitigations
Stakeholder Engagement: Resistance to change and varying levels of commitment among educators and communities	Advocacy through platforms such as Thuntsha Lerole
Alignment and Coordination: Ensuring consistency of support across different districts and schools.	Collaborative planning across all spheres
Curriculum Complexity: Rapid curriculum changes require ongoing adaptation and capacity building	Reskilling of educators and officials
Systemic Data Management (DDD vs. SA SAMS)	Embark on a collaborative Approach: Form a cross-system team with representatives from both DDD and SA SAMS to oversee data management strategies. Integrated Data Framework: Develop a unified data architecture that allows seamless data exchange and reduces duplication and discrepancies. Conduct joint training sessions for staff managing both systems. By fostering collaboration, leveraging technology, and building capacity, these strategies can mitigate systemic challenges and enhance the effectiveness of support systems.
Geographical Barriers:	Implement remote learning and support via online platforms, mobile apps, and virtual meetings.
Insufficient Stakeholder Engagement	Involve stakeholders in planning and implementation to foster ownership. Provide ongoing support and training to ease resistance.
Alignment and Coordination	Use data to track progress, identify gaps, and adjust strategies accordingly.

Challenges	Mitigations
Resource Limitations	Advocate for targeted funding allocations and leverage public-private partnerships. Utilize open-source or low-cost digital tools to reduce expenses. Train existing personnel to maximize resource utilization and reduce reliance on external support.
General and Further Education and Training Qualifications Framework (GETFET)	
Inadequate Support: No designated officials for monitoring occupational and vocational subjects	Assign dedicated teachers/ SESs at the provincial and district levels responsible for vocational subjects. Provide capacity-building training for these officials to enhance their monitoring and support skills. Establish clear reporting and accountability frameworks.
Wrong Appointments and Vacancies: Inefficient teaching and learner-teacher matching in MST subjects	Develop transparent recruitment processes emphasizing qualifications and experience relevant to MST subjects. Utilize data-driven tools to match teachers' skills with learners' needs. Implement retention strategies to reduce turnover, such as professional development and recognition.
Learning and Teaching Support Materials	
Retention and Retrieval of Textbooks: Lack of proper implementation of the retention and retrieval framework by schools.	Advocacy and Workshops on LTSM guidelines with emphasis on retention and retrieval of textbooks will be embarked on.
Funding Constraints: Limited budgets impact procurement and distribution efficiency.	Extra budget to be allocated for new schools, those that experience a high influx, and schools that are extending the curriculum, as budget allocation does not cater for these.

Challenges	Mitigations
Inadequate Monitoring: Challenges in tracking the utilization of textbooks, their impact, as well as retention thereof at school level.	Subject specialists should also prioritize the utilization of textbooks during monitoring, as well as the process to retrieve textbooks from learners, to ensure that schools retain procured textbooks
Curriculum Changes: Frequent curriculum updates require continuous adaptation of LTSM.	Ensuring that schools procure relevant textbooks by availing updated catalogues for ordering.
Capacity Gaps: Insufficient training for teachers on how to maximize the use of LTSM.	Publishers will be encouraged to train schools on the use of textbooks procured so that educators are able to use the textbooks at hand maximally.
Supply Chain Disruptions: Delays caused by procurement processes, supplier issues, or global disruptions like pandemics.	Contingency plans will be put in place to cater for any unforeseen circumstance that might hinder timeous provisioning.
Early Childhood Development	
Resource Limitations: Lack of sufficient funding for infrastructure.	Increase in funding for infrastructure projects.
Capacity Gaps: Insufficient training and continuous professional development for practitioners.	Increase in funding for the training of practitioners. The target for NQF 4 is 140, which is very minimal due to budget allocation. NCF training: Minimal budget impacting negatively on early stimulation
The organizational structure does not reflect the ECD function and requisite staff. DSD migrated vacant and funded posts that are not filled OSD issue not addressed, as well as alignment of notches	Organizational structure to be reviewed to include ECD. Migrated vacant and funded posts to be advertised Address long-standing outstanding OSD challenges and align social service professionals' notches.
No adequate offices and furniture for staff in the Province and Districts.	Need to reprioritise existing government buildings for renovation and repairs to be used as office

Challenges	Mitigations
Insufficient tools of trade, such as laptops, cellphones, and government vehicles (GKC)	accommodation e.g., Boitseanape halls that are currently rented out for church services.
Data Collection and Monitoring: Inconsistent or inadequate data hampers effective planning, implementation, reporting, and evaluation.	Reprioritise procurement of tools of trade. To allocate/purchase dedicated ECD vehicle in every LEO. Filling in of vacant post and creation of new posts for ECD-related functions / deliverables.
Community Engagement: Resistance or low awareness among caregivers and communities about the importance of ECD.	With sufficient human capacity and tools of trade as well as vehicles, it will be easy to conduct monitoring and community awareness campaigns on ECD.
Policy Implementation Gaps: Slow translation of policies into actionable programs at the local level (Function shift).ECD Strategy not implemented as it talks of the National ECD nutrition programme (NSNP)	Need to cater for inclusive education in ECD to cater for children with disabilities and those with delayed developmental milestones.

Corporate Services Branch

Challenges	Mitigations
Financial Management Services (FMS)	
Internal control weakness which results in Unauthorised, Irregular, Fruitless and Wasteful Expenditure	Seculate circulars to officials reminding them about the compliance regulations and prescripts.
Inadequate records for immovable tangible assets [WIP and Commitment Registers]	Empower District officials to assist in updating the Departmental assets register and conduct assets verification.
Inadequate Records Management	Strengthen the use of newly developed Departmental online storage for retrivals during the audit
Systemic weakness in terms of thirty [30] day payment	To make sure the end user accepts responsibility for the payment delays, ask them to report on the

Challenges	Mitigations
	payments made to the service providers for whom they have submitted invoices.
Infrastructure	
Budget challenges in terms of continued maintenance	Partner with stakeholders to raise funds to prevent deterioration, which will cost more to repair than to maintain continuously.
High vacancy rate	Fill the funded post with Infrastructure.

Numerous factors were taken into consideration when setting the infrastructure targets in Programme 6. The availability of human resources to oversee and carry out the programme's prioritised projects was one of the elements influencing the targets. According to Table 12, the infrastructure programme is one of those with a high vacancy rate. The districts' priority list and the amount of money available were used to set targets for the infrastructure programme.

Five-year Review (2019/20 – 2024/25)

Analyses of Grade 12 results

Year	Percentage	Position across other provinces
2019	86.8%	4
2020	76.0%	3
2021	78.6%	4
2022	79.8%	5
2023	81,63%	4
2024	87.52%	4

Table 18:NCS Grade 12 Provincial Performance

Source: MEC Release of the 2024 NSC results

The above table demonstrates the increase in the pass rate; the North West Province obtained a pass rate of 87.52% and position 4 nationally. This achievement represents an increase of 5.9% from 81.63% in 2023, which is a commendable achievement. The number of schools that performed under 70% have drastically decreased, from 106 in 2022 and 73 in 2023 to only 28 underperforming schools in 2024, showing great improvement.

All four districts performed exceptionally with a pass rate of 84% and above compared to the previous year. Bojanala obtained position one with a pass rate of 89.40%, Dr. Kenneth Kaunda obtained position two with 87.78, Ngaka Modiri Molema got position 3 with 85.71%, and lastly Dr. Ruth Segomotsi Mompati got position 4 with 84.72%. The quality of passes has also improved as the number of candidates who pass for Bachelor studies has increased to 18279 (45,05%) in 2024 from 15059 (36.36%) of the class of 2023.

The target set was 87%, and the results reflected exactly that, showing that resilience and hard work were put in. The department must ensure that they improve their mechanisms to ensure that, even in the next financial year, they achieve the set target

Stakeholder Analysis on Planning and Delivery of Quality Education.

Institution	Roles/Interest	Influence
DBE	Promote, protect, and monitor the realisation of Constitutional Rights. Provide policies and guidelines to provincial Departments. Provide resources and support to educators, learners, parents, and SGB.	High impact
Auditor General	Oversight role for accountable delivery	High impact
Labour unions	Welfare of their members	Low impact
Government Sister Departments, e.g. Public Works	Accountable and recipient of and for the delivery of quality education	Moderate impact
Business sector	Contribute to the education output	Low impact
Universities	Contribute to quality education	Moderate impact
Municipalities	Ensure participation	Low impact
Community based	Ensure effective delivery of quality education to communities	Low impact
Civil organisations	Community interest of the locals	Moderate impact

Institution	Roles/Interest	Influence
NGOs	Supportive role of the system: Intermittent	Low impact

Table 19: External Stakeholders

Source: Own

DBE plays a high-impact role as it provides an environment for the delivery of accessible quality education for all through the enforcement of the constitutional mandate and other legislative processes and policy imperatives. The oversight role of the AG is a high-impact oversight role in that the delivery of the outcomes and impact is dependent on the control measures for good governance and the realization of quality teaching and learning.

The other stakeholders hold a low to moderate impact in the planning and implementation of the plan, as they are part of the society even though they have a level of influence in terms of the information they hold about the practice and delivery of education. They hold a participatory democratic role in the social understanding of the practical function of the delivery of quality education for whom and for change. Disarticulation of stakeholders' functions is a challenge to collectively achieve the objectives of power used to transform the socio-economic and, in particular, the educational capital.

The MEC holds both the resource and political high power and influence in the design and the delivery of the plan, given the need to achieve the outputs and Departmental outcomes, including and in particular the impact of quality education and quality life as prioritized in the development plan. The critical stakeholders who hold information power are the programme managers, who are necessary as evidence for an impactful APP and strategic plan, including the MTDP-aligned plans.

If the organizational culture of this leadership stakeholder is practiced with impunity, the plan may not be appropriated relevantly as an empowering process for the recipients or beneficiaries of the services/products: parents and children. The latter stakeholders hold voter power, and they hold a high-impact role as they are the key beneficiaries with their needs projected as the goals and outputs.

Institution	Roles/Interest	Influence
MEC	Political accountability for quality education.	High Impact
HOD	Administrative accountability for quality education	High Impact
DDGs	Supportive role for efficient system	High Impact
CFO & Programme Managers	Efficient management and control for resources, including information power	High Impact

Institution	Roles/Interest	Influence
SMT	Responsible for the effective delivery of quality education	Moderate Impact
Departmental officials: Across	Responsible for the effective delivery of quality education: implementation	Moderate Impact
Teachers	Serve as practitioners for the realization of quality education.	High Impact
SGB	Ensure proper governance and control of the system.	Moderate Impact
Parents	Beneficiaries of the primary schooling system	Moderate Impact
Learners	Services recipients of the quality education	High Impact

Table 20: Internal Stakeholders
Source: Own

Impact of the quality education for quality life. They employ all other influences of the different stakeholders. The negative delivery of the plan becomes a deficit for all other stakeholders in particular the parents and learners. The importance of all stakeholders lies in recognition that each has an interest in quality education and therefore must be consulted or communicated with for buy-in, responsibility, accountability and increased probability of implementation of the plan. The risk/threat and weakness lies in the organizational structure and organization culture that are not properly aligned with quality impact.]

2.4. Key policy developments and legislative changes

BELA Act in the Department of Basic Education: The Basic Education Laws Amendment (BELA) Act represents a major legislative reform introduced by the Department of Basic Education to strengthen governance, accountability, and inclusivity within the schooling system in South Africa.

The Act amends key education legislation, particularly the South African Schools Act (SASA) and the Employment of Educators Act, to address systemic challenges affecting access, equity, and quality of education.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

Outcome	Outcome indicator	Baseline	2025/26 Target	Actual achievement as at 31 March 2026	Data Sources
1. Improved teaching and learning	Educators re-skilled to meet the required content knowledge and methodology	7022	7120	7186	Attendance registers
	Schools that comply with the minimum physical infrastructure norms and standards	83%	83%	83%	Infrastructure Report
	Percentage Learners retained through pro-poor programmes	96%	118%	Learner provisioning register	LSSS Reports
	Schools that implement technical streams subjects	49	49	49	SAAMS
2. Improved education Outcomes and skills	Children accessing registered ECD programmes	80 862	50 000	50 000	ECD Database
	Grades 6 learners reaching the required competency levels in home language	87.74%	86%	83.28%	SAAMS and mark sheets
	Grades 6 learners reaching the required competency levels in numeracy	70.93%	68%	72%	SAAMS and mark sheets
	Grade 9 learners reaching the required competency levels in Home language	82.24%	80%	78.70%	**SAAMS and mark sheets**
	Grade 9 learners reaching the required competency levels in Mathematics	10.3%	12%	11.3	**SAAMS and mark sheets**
	Percentage of Grade 12 learners obtaining 60% and above in Mathematics	14.5%	18%	12.74%	**NSC database**
	Percentage of Grade 12 learners obtaining	15.8%	18%	11.03%	**NSC database**

Outcome	Outcome indicator	Baseline	2025/26 Target	Actual achievement as at 31 March 2026	Data Sources
	60% and above in Physical Science				
	Learners with disability accessing earning institution	9500	8100	8505	SAAMS
3. Social cohesion and nation-building	Education stakeholders reached through the promotion of Language and Culture programmes	5000	12 143	12 143	Attendance register
	School communities engaged on all forms of intolerance	1	1	1	Reports
4. Good governance practices	Audit outcome	Qualified	Unqualified	N/A	2025-26 AGSA Audit report.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1. PROGRAMME 1: ADMINISTRATION

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

Sub-programme	Description	Objective
Sub-programme 1.1	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
Sub-programme 1.2	Corporate Services	To provide management services which are not education specific for the education system
Sub-programme 1.3	Education Management	To provide education managementservices for the education system
Sub-programme 1.4	Human Resource Development	To provide human resource developmentfor office-based staff
Sub-programme 1.5	Education Management Information System(EMIS)	To provide Education Management Information System in accordance with the National Education Information Policy
Sub-programme 1.6	Conditional grant	To provide for projects under programme 1 specified by the Department of Basic Education and funded by conditional grants

The programme contributes to the two outcomes: Sound governance and improved learning and teaching.

The programme ensures electronic access to schools, budget allocation for personnel and non-personnel expenditure, Schools have access to information, skilled employees, Skills transferred to unemployed youth, Schools integrate ICT in teaching and learning as well as monitoring of schools.

Table 2.4.4.2:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	*Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
Improved learning and teaching	Schools that use SA-SAMS to provide data	POI 1.1: Number of public schools that use the South African School Administration and Management System (SA-SAMS) or any alternative electronic solution to provide data	1476	1468	1463	1453	-10	100% open and operational schools are complaint. The following 13 schools were closed during the Financial Year and they are: 1. Bancho Primary School 2. Barakile Primary

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	*Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
								3. Laerskool Stellaland Primary School 4. Duduetsang Primary 5. Hakboslaagte Primary School 6. Madithamaga Primary School 7. Maheelo Intermediate School 8. Mokgosi Primary 9. Thabasikwa Secondary School

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	*Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
								10. Thuka intermediate 11. Tlhabologo Primary School 12. Ikhutseng Intermediate School 13. Vuka Primary School and the following 3 opened: 1. Laerskool Vryburg Primary 2. Fikile Jakeni Primary School 3. Richard Tumahole

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	*Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
								Lentsela Primary School
Improved teaching and learning	Schools that can be contacted electronically	POI 1.2: Number of public schools that can be contacted electronically (email)	1476	1468	1463	1453	-10	All open and operational schools can be contacted electronically
Sound Governance practices	Expenditure on non-personnel items	POI 1.3: Percentage of expenditure going towards non-personnel items	16.2%	15%	10%	10%	0	None
Sound Governance practices	SGBs in schools that meet minimum	POI 1.4: Percentage of SGBs in schools that meet the	80%	60%	100%	100%	0	None

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	*Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
	criteria in terms of functionality	minimum criteria in terms of functionality						
Improved teaching and learning	Office-based employees trained	POI 1.5: Number of office-based employees trained	400	321	400	400	0	None
Improved education outcomes and skills	Unemployed youth participate in skills programme	POI 1.6: Number of unemployed youth participating in skills development interventions	84	358	50	67	17	The ETDPSETA allocated the Department 17 interns.
Improved teaching and learning	Schools Implementing Digital	POI 1.7: Percentage of schools implementing Digital	135	140	60%	84.8%	24.8%	Improved implementation conditions during

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	*Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
	Technology in teaching and learning	Technology in teaching and learning						execution in all the targeted schools.
	Schools supported functionality	POI 1.8: Percentage of schools supported for functionality	100%	100%	100%	100%	0	None
Sound governance practices	Procurement spent on women – owned enterprises	POI 1.9: Percentage of preferential procurement spend on enterprises that are women - owned	37.76%	37.01%	40%	43.17%	3.17%	An Increased number of compliant suppliers on the CSD makes it easier to request and receive quotes

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	*Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
	Procurement spent on youth – owned enterprises	POI 1.10: Percentage of preferential procurement spend on enterprises that are youth – owned	8.2%	10.13%	15%	26.48%	11.48%	An Increased number of compliant suppliers on the CSD makes it easier to request and receive quotes
	Procurement spent on PWD – owned enterprises	POI 1.11: Percentage of preferential procurement spend on enterprises that are PWD – owned	4.76%	0.67%	7%	1%	-6%	The Department created a database to support targeted procurement for persons with disabilities and started using it in the fourth quarter.

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	*Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
								The target was not met and the database was not fully used due to: **24% Travel, catering and venues:** Activities were put on hold due to budget and cash-flow pressures, and meetings and training were held virtually. **27% Existing contracts:** Security and

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	*Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
								stationery were already under contract, limiting opportunities to source from the database. **27% Infrastructure maintenance:** Targeted procurement was initiated, but projects were not finalized, and no claims were processed by quarter's end.

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	*Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
Sound Governance practices	Invoices paid within 30 days	POI 1.12: Percentage of invoices paid within 30 days	N/A	91.75%	100%	95%	-5%	Delayed due to cashflow issues.
	Post audit action plan implemented	POI 1.13: Percentage of Post Audit Action Plan implemented	48%	99.1%	100%	100%	0	None.
Social cohesion and nation building	Stakeholders reached through co-curricular programmes	POI 1.14: Number of education stakeholders reached through co-curricular	N/A	N/A	12 137	12 143	6	Invitations to schools to participate were open, and schools could only confirm before the event.

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	*Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
	to promote diversity	programmes in promoting diversity						

Linking performance with budgets

.*Sub-programme expenditure*

	2025/.2026			2024/.2025		
ADMINISTRATION	**Final Appropriation**	**Actual Expenditure**	**(Over)/Under Expenditure**	**Final Appropriation**	**Actual Expenditure**	**(Over)/Under Expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
OFFICE OF THE MEC	13 822	12 008	1 814	13 214	11 888	1 326
CORPORATE SERVICES	1 100 059	1 104 843	- 4 784	699 840	705 844	- 6 004
HUMAN RESOURCE DEVELOPMENT	409 147	408 706	441	459 138	461 004	- 1 866
EDUCATION MANAGEMENT	10 506	10 306	200	11 670	6 921	4 749
EDUCATION MANAGEMENT SYSTEMS	12 187	7 788	4 399	11 651	9 295	2 356
	1 545 721	**1 543 651**	**2 070**	**1 195 513**	**1 194 952**	**561**

Strategy to overcome areas of underperformance

- posts will be filled as per the priority provided to HR to ensure monitoring of all schools
- Immovable Assets, provisions, commitments, and prepayments will be dealt with.
- The department will strengthen the implementation and monitoring of the SCM process, including the preferential procurement policy
- The department has reviewed its preference policy to specifically target a specific group for each tender or quotation, e.g., only preference for women-owned companies for the supply of sanitary pads.
- The department has reviewed its preference policy to specifically target a specific group for each tender or quotation.

4.2. PROGRAMME 2: PUBLIC ORDINARY SCHOOLS

Purpose: To provide public ordinary education to learners in Grades 1 to 12, in accordance with the South African Schools Act and White Paper 6 on Inclusive Education (e- learning is also included)

The sub-programmes

Sub-programme	Description	Objective
Sub-programme 2.1:	Public primary level	To provide specific public primary ordinaryschools (including inclusive education) with resources required for the Grade 1 to 7 levels.
Sub-programme 2.2:	Public secondary level	To provide specific public secondaryordinary schools (including inclusiveeducation) with resources required for theGrades 8 to 12 levels.
Sub-programme 2.3:	Human resource development	To provide departmental services for the development of educators and non-educators in public ordinary schools(including inclusive education).
Sub-programme 2.4:	School sport, culture, and media services	To provide additional and departmentally managed sporting, cultural and reading activities in public ordinary schools (including inclusive education).
Sub-programme 2.5:	Conditional grants	To provide for projects under (including inclusive education) under programme 2specified by the Department of Basic Education and funded by conditional grants.

The programme contributes to outcomes: Improved learning and teaching.

The programme includes the placement of educators and provisioning for schools

School Safety team employed a holistic approach to ensure the safety of school personnel, school infrastructure, and the strengthening of systems to optimise school operations. Over and above providing safety measures in schools, they developed an instrument that schools use to report incidents of violence in schools. This ensures that hot-spot schools are identified and given special attention. Partnerships with other agencies, including government departments such as the Department of Community Safety, NGOs, and CBOs have been strengthened in the year under review. The Department also signed a protocol with the South African Police Services aimed at reducing crime and violence in schools.

North West is mainly rural in nature and, as such, has many child-headed families. Pro-poor programmes continue to be implemented to provide a safety net and ensure that no learner will miss school because of unaffordability.

Table 2.4.4.2:

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025***	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved teaching and learning	Schools provided with multimedia resources	POI 2.1: Number of schools provided with multimedia resources	24	25	30	26	-4	This service was procured on an equitable share, which was put on hold while prioritising COE and conditional grants.
Improved teaching and learning	Learners in no fee public ordinary schools in line with the National Norms and Standards for school funding	POI 2.2: Number of learners in no fee public ordinary schools funded in line with the National Norms and Standards for School Funding	743 076	750 219	750 219	754 272	4 053	Increase in learners from 2024

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025***	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved teaching and learning	Learners in schools that are funded at a minimum level	POI 2.3: Percentage of learners in schools that are funded at a minimum level.	100%	100%	100%	100%	0	None
Improved teaching and learning	Foundation phase teachers trained on reading methodology	POI 2.4: Number of Foundation Phase teachers trained in reading methodology	200	200	200	200	0	None
	Foundation Phase teachers trained in numeracy content and methodology	POI 2.5: Number of Foundation Phase teachers trained in numeracy content and methodology	200	200	200	200	0	None
Improved teaching and learning	Teachers trained in Mathematics and methodology	POI 2.6: Number of teachers trained in Mathematics	1289	892	920	885	-35	After consolidation of the three quarters' output, the output was reduced by 35

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025***	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
		content and methodology						(920-35), which was a result of 35 teachers being trained in Mathematics programmes across the THREE quarters. The overall training reported after duplicates are identified is 885.
Improved teaching and learning	Teachers trained in language content and methodology	POI 2.7: Number of teachers trained in language content and methodology	1639	1198	1200	1111	-89	After consolidating the three quarters' output, the output was reduced by 89 (1200-89), resulting from 89 teachers being trained in various programmes across the THREE quarters. The overall training reported after duplicates are identified is 1111. This is not translating

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025***	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
								into underachievement because teachers were trained in various programmes.
Social cohesion and nation-building	Schools offer marginalised South African Language (IIAL)	POI 2.8: Number of public ordinary schools that offer a previously marginalised official South African Language (IIAL)	12	14	16	20	4	More schools showed interest in offering marginalised South African Language (IIAL)
Improved teaching and learning	School community engagements to combat forms of intolerance	POI 2.9: Number of school community engagements to combat racism, sexism, hate speech, GBV and other forms of intolerance to	N/A	N/A	1	1	0	None

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025***	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
		address inter-generational violence and trauma across society						
Improved teaching and learning	Learners provided with sanitary towels	POI 2.10: Number of learners provided with sanitary towels	84 137	92 344	92 464	92 464	0	None
Improved teaching and learning	Public schools receive their stationery by January	POI 2.11: Percentage of public ordinary schools that received their stationery by January	99.65%	100%	100%	100%	0	None
Improved teaching and learning	Public schools receive their textbooks by January	POI 2.12: Percentage of public ordinary schools that received	N/A	N/A	100%	61.6%	-38.4%	Procurement of textbooks did not take place with that of stationery as per the management plan. This is

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025***	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
		their textbooks by January						because the budget allocated for 2025/2026 had to first be utilised for the payment of publishers for the 2024/2025 financial year. Advocacy on retention and retrieval of textbooks, as well as schools' inventory updating, had to take place first so that ordering of textbooks can be limited to the following 2025/2026 priorities:

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025***	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
								Schools that are extending the curriculum (adding a new class), * New schools *Subjects with shortages * Schools that are extending the curriculum (adding a new class) * Schools introducing new streams * Schools that experienced a high influx of learners in 2024 * Grade 1-3 Newly Approved Textbooks (if released by DBE)

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025***	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
								• The non-release of the Grade 1-3 Foundation phase catalogue also had an impact on late procurement, as the province does a once-off procurement process and had to wait for the release of this catalogue first before ordering could take place. • Procurement of textbooks on priorities commenced late in August after analysis of retention and retrieval reports.

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025***	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved teaching and learning	Teachers trained on inclusion	POI 2.13: Number of teachers trained on inclusion	1204	1669	1500	1559	59	Due to the Departmental collaboration with the University of North West
Improved teaching and learning	School based teachers trained on other interventions	POI 2.14: Number of school based teachers trained on other interventions excluding POIs 2.4 to 2.7	3494	2829	3000	2869	-131	After consolidating the three quarters' output, the output was reduced by 131 (3000-131), resulting from 131 teachers being trained in various programmes across the THREE quarters. The overall training reported after duplicates are identified is 2869. This is not translating into underachievement because teachers were trained in various programmes.
Improved teaching and learning	Focus schools implementing Technical stream	POI 2.15: Percentage of focus schools	31	61	11%	11%	0	None

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025***	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
		implementing Technical stream						
Social cohesion and nation-building	Schools provided with extra support for achievement of safety measures	POI 2.16: Number of schools provided with extra support for the achievement of safety measures	120	120	160	160	0	None
Improved teaching and learning	Schools piloting coding and robotics curriculum	POI 2.17: Number of schools piloting coding and robotics curriculum	N/A	12	14	14	0	None
Improved teaching and learning	Learners with disabilities enrolled in Public Ordinary schools	POI 2.18: Number of learners with disabilities enrolled in Public Ordinary schools	N/A	879	1600	1706	106	The target was set using the previous year as baseline. It is not possible to determine the actual number of

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025***	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
								learners with disabilities in public ordinary schools.
Sound governance practices	Schools producing a minimum set of management documents.	POI 2.19: Percentage of schools producing a minimum set of management documents.	46%	70%	100%	46%	-54%	The target was not achieved due to vacancies in key district support positions, which limited monitoring, verification and support provided to schools in ensuring the completion and submission of the required management documents.

Linking performance with budgets

Sub-programme expenditure

	2025/.2026			2024/.2025		
PUBLIC ORDINARY SCHOOL EDUCTN	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	10 454 241	10 461 081	- 6 838	9 766 933	9 896 962	- 130 029
PUBLIC SECONDARY LEVEL	6 195 672	6 219 016	- 23 344	5 934 662	5 813 298	121 364
HUMAN RESOURCE DEVELOPMENT	29 637	28 673	964	36 300	34 960	1 340
SCHOOL SPORTS CULT&MEDIA SERV	52 092	47 608	4 484	36 646	34 224	2 422
COND GRNT NAT SCHL NUTRITION PRG	693 678	693 446	232	664 104	663 979	125
MATHS, SCIENCE & TECHNOLOG GRANT	49 643	49 508	135	42 850	36 744	6 106
	17 474 963	**17 499 332**	**24 368**	**16 481 495**	**16 480 167**	**1 328**

Strategy to overcome areas of underperformance

- Close monitoring of the Service Provider for compliance with the Service Delivery Agreement in ensuring that schools are provided with resources on time
- Improve control measures in managing attendance at departmental interventions
- Implementation of the newly developed standard operating procedure for sanitary towels and SCM compliance with the procurement of sanitary towels on time
- Circuit Managers to adhere to timelines and employ a cluster monitoring strategy to ensure that schools have a minimum set of management documents. Circuit Managers and school principals to receive training on the management tool
- Improve planning so that activities do not overlap.
- Fill all funded vacant posts as per priority.
- Intensify collaboration with other stakeholders to combat violence in schools

4.3. PROGRAMME 3: INDEPENDENT SCHOOL SUBSIDIES

Purpose: To support Independent Schools in accordance with the South African Schools Act.

Sub-Programme:

Sub-programme	Description	Objective
Sub-programme 3.1:	Primary Phase	To support independent schools in Grades 1 to 7
Sub-programme 3.2:	Secondary Phase	To support independent schools in Grades 8 to 12

The programme contributes to outcomes: Improved learning and teaching.

- There are 79 Independent schools in the province, and 37 are subsidized
- These schools are monitored for institutional management, support curriculum, and financial matters.

Table 2.4.4.2:

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved teaching and learning	Registered independent schools receive subsidies	POI 3.1: Percentage of registered independent schools receiving subsidies	46%	45%	47%	52%	5%	The number of schools receiving subsidy has increased by 16 schools. One school, Glenly Primary replaced Lofdal School which was part pf the 37 schools.

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
	Learners in independent schools receive subsidies	POI 3.2: Number of learners subsidised at registered independent schools	12 500	12 007	12 500	15 532	3 032	The number of learners has increased because the number of schools has increased.
	Registered independent schools compliant to regulations (subsidised)	POI 3.3 (a): Percentage of registered independent schools compliant to regulations (subsidised)	100%	100%	100%	100%	0	None
	Registered independent schools compliant to	POI 3.3 (b): Percentage of registered independent schools compliant to	96%	95%	100%	100%	0	None

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
	regulations (non-subsidised)	regulations (non-subsidised)						

Linking performance with budgets

Sub-programme expenditure

	2025/.2026			2024/.2025		
INDEPENDENT SCHOOL SUBSIDIES	**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	40 842	41 329	- 487	43 200	38 043	5 157
SECONDARY LEVEL	13 463	12 780	683	12 981	15 707	- 2 726
	54 305	**54 110**	**196**	**56 181**	**53 750**	**2 431**

Strategy to overcome areas of under performance

None

4.4. PROGRAMME 4: PUBLIC SPECIAL SCHOOLS EDUCATION

Purpose: To provide compulsory public education in Special Schools in accordance with the South African Schools Act and White Paper 6 on Inclusive Education (including e-learning and inclusive education)

Sub-programme	Description	Objective
Sub-programme 4.1	Schools	To provide specific public special schools with resources. (Including E-learning and inclusive education)
Sub-programme 4.2	Human resource development	To provide departmental services for the development of educators and non-educators in public special schools (including inclusive education).
Sub-programme 4.3	School sport, culture and media services	To provide additional and departmentally managed sporting, cultural and reading activities in public special schools (including inclusive education).
Sub-programme 4.4	Conditional grants	To provide for projects under programme 4 specified by the Department of Basic Education and funded by conditional grants (including inclusive education).

Table 2.4.4.2:

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved teaching and learning	Learners in public special schools	POI 4.1: Number of learners in public special schools	8049	8156	8100	8505	405	405 extra enrolled due to improved implementation of SIAS Policy
	Therapists/ specialist staff in public special schools	POI 4.2: Number of therapists/ specialist staff in public special schools	43	30	35	28	-7	The transfer out of the province, resignations, and the lesser attraction of qualified candidates to

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
								these specialised posts contribute to the vacancy in the section.
	Public special schools serve as resource centres	POI 4.3: Percentage of public special schools serving as resource centres	13%	13%	13%	13%	0	None
	Special schools provided with assistive devices	POI 4.4: Number of Special schools provided with assistive devices	32	32	32	32	0	None
Improved education Outcomes and skills	Learners enrolled in technical	POI 4.5: Number of learners enrolled in	2023	1992	1900	2161	261	261 extra enrolled due to improved

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
	occupational subjects	technical occupational subjects						implementation of SIAS Policy
Improved learning and teaching	Learners provided with sanitary towels	POI 4.6: Number of learners provided with sanitary towels	1416	2100	2100	2100	0	None
	Teachers trained on inclusion	POI 4.7: Number of Teachers trained on inclusion	143	155	100	107	7	Extra teachers were trained to accommodate teachers missed the previous training.
Social cohesion and nation-building	Education stakeholders reached through co-curricular programmes	POI 4.8 Number of education stakeholders reached through co-curricular programmes in promoting diversity	N/A	N/A	697	1352	655	More athlets qualified for the National Physically Disability Games in

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
								Quarter 1 and in Quarter 4, Special Olympics South Africa encouraged participation at the District and Provincial level, thus increasing participation. The National Day for People Living with Disabilities was held in conjunction with the

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
								DACSR and DSAC in preparation for North West to host the National Special Olympics Winter Games in 2026 in Rustenburg

Linking performance with budgets

.***Sub-programme expenditure***

PUBLIC SPECIAL SCHOOL EDU	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	1 011 758	1 009 816	1 942	958 380	956 144	2 236
HUMAN RESOURCE DEVELOPMENT	3 169	2 908	261	3 006	2 923	83
LEARNER PROFND INTELLECTL DISABL	22 858	18 991	3 867	22 701	20 947	1 754
	1 037 785	**1 031 715**	**6 070**	**984 087**	**980 014**	**4 073**

Strategy to overcome areas of under performance

All learners in special schools are going to be provided with 100% transport subsidy in the new financial year. This will greatly improve learner attendance and retention.

Proper reconciliation and quality assurance of EMIS data for planning purposes.

4.5. PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT

Purpose: To provide Early Childhood Development (ECD) at the Grade R and Pre-Grade R in accordance with white paper 5 (E-Learning included)

Sub-Programme:

Sub-programme	Description	Objective
Sub-programme 5.1:	Grade R in public schools	To provide specific public ordinary schools with resources required for Grade R.
Sub-programme 5.2:	Grade R in early childhood development centres	To support Grade R at Early Childhood Development centres.
Sub-programme 5.3:	Pre-Grade R in early childhood development centres	To support Pre-Grade R at early childhood development centers
Sub-programme 5.4:	Human resource development	To provide departmental services for the professional and other development of educators and Non-educators in ECD centres
Sub-programme 5.5:	Conditional grants	To provide for projects under programme 5 specified by the Department of Basic Education and funded by conditional grants.

Table 2.4.4.2:

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved education Outcomes and skills	Children accessing registered ECD programmes	POI 5.1: Number of children accessing registered ECD Programmes	117 226	46 840	50 000	50 000	0	None
Improved education Outcomes and skills	Provision of ECD subsidy	POI 5.2: Number of children benefiting from the ECD subsidy	N/A	N/A	45 846	46620	774	Additional allocation received in the 3rd quarter necessitated a request for more beneficiaries, leading to overachievement

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved education Outcomes and skills	Grade R Schools provided with resources	POI 5.3: Number of public ordinary schools with Grade R provided with resources	320	650	400	400	0	None
Improved education Outcomes and skills	Practitioners trained on NQF 4 and or above	POI 5.4: Number of practitioners trained on ECD NQF Level 4 and or above	224	218	140	0	-140	Service providers could not meet all the training requirements. (i.e., Accreditation).
Improved education Outcomes and skills	Newly registered ECD centres	POI 5.5: Number of newly registered ECD centres	N/A	N/A	200	200	0	None

Linking performance with budgets

Sub-programme expenditure

	2025/.2026			2024/.2025		
EARLY CHILDHOOD DEVELOPMENT	**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	777 181	778 393	- 1 212	734 368	736 899	- 2 531
GRADE R IN ECD CENTERS	5 550	5 099	451	13 919	14 310	- 391
PRE-GRADE R IN ECD CENTRES	44 497	43 682	815	82 750	78 170	4 580
HUMAN RESOURCE DEVELOPMENT	741	728	13	2 333	1 902	431
CONDITIONAL GRANT: SOCIAL SECTOR EPWP INCE	-	-	-	4 281	4 201	
CONDITIONAL GRANT:ECD GRANT	268 342	261 801	6 541	135 979	132 660	3 319
	1 096 311	**1 089 703**	**6 608**	**973 630**	**968 142**	**5 408**

Strategy to overcome areas of underperformance

- None

4.6. PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT

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

Sub -programmes

- Institutional outcomes for Programme 6
- School infrastructure complies with norms and standards

Sub-programme	Description	Objective
Sub-programme 6.1:	Administration	To provide and maintain infrastructure facilities for administration.
Sub-programme 6.2:	Public Ordinary Schools	To provide and maintain infrastructure facilities for public ordinary schools
Sub-programme 6.3:	Special Schools	To provide and maintain infrastructure facilities for public special schools
Sub-programme 6.4:	Early Childhood Development	To provide and maintain infrastructure facilities for early childhood development

Table 2.4.4.2:

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improve teaching and learning	Schools provided with water infrastructure	POI 6.1: Number of public schools provided with water infrastructure	40	36	32	30	-2	Mohadin Secondary School and Tsoseletso Primary School water is not fit for human consumption
	Schools provided with electricity infrastructure	POI 6.2: Number of public schools provided with electricity infrastructure	2	0	0	0	0	None
	Schools provided with	POI 6.3: Number of public schools supplied with	16	19	17	17	0	None

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
	sanitation facilities	sanitation facilities						
	Schools built or provided with new or additional boarding facilities	POI 6.4: Number of schools built or provided with new or additional boarding facilities	0	0	0	0	0	None
	Scheduled maintenance projects completed	POI 6.5: Number of schools where scheduled maintenance projects were completed	89	118	112	95	-20	20 projects were classified incorrectly as maintenance

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
	Additional classrooms provided	POI 6.6: Number of additional classrooms provided in existing public schools (includes new and replacement schools)	306	180	350	382	32	The variance arose due to limitations in the current reporting process, where corporate services relies on the submission of delivery documentation together with invoicing to confirm completed infrastructure outputs. Although the mobile classrooms were physically delivered in March 2025 (Q4 of the 2024/25 financial year), payments were effected in the 2025/26 financial year and subsequently reported under POI 6.6

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
	Additional specialised rooms built in public schools	POI 6.7: Number of additional specialised rooms built in public schools (includes specialised rooms built in new and replacement schools).	11	23	12	26	14	Improved performance in the delivery of infrastructure outputs, and delayed projects that were not completed in the 2025 target were completed on time.
Improved teaching and learning	New schools that have reached completion	POI 6.8: Number of new schools that have reached completion (includes	3	8	7	7	0	None

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
		replacement schools)						
	Grade R classrooms built or provided	POI 6.9: Number of new Grade R classrooms built or provided (includes those in new, existing and replacement schools)	9	29	15	44	29	'The overachievement was due to improved project implementation during the reporting period, resulting in the completion of more Grade R classrooms than anticipated when the annual target was set.
	Schools provided with high perimeter fencing	POI 6.10: Number of schools provided with high security perimeter fencing	20	20	120	37	-83	The underachievement resulted from delays in the implementation of the security perimeter fencing project while procurement and contractual compliance matters were being

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
								reviewed. Consequently, project activities could not proceed as planned during the 2025/26 financial year, resulting in the target not being achieved
Improved teaching and learning	Full service schools upgraded	POI 6.11: Number of full service schools upgraded	3	8	8	8	0	None
Improved teaching and learning	Office space upgraded	POI 6.12 Number of administration space where maintenance was completed.	16	17	8	8	0	None

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved teaching and learning	ECD facilities maintained	POI 6.13 Number of ECD's where maintenance, was completed.	5	14	20	20	0	None
Improved teaching and learning	Special schools maintained	POI 6.14 Number of special schools where maintenance was completed.	2	5	8	9	1	Resomaretswe Special School was completed earlier than expected.
Improved teaching and learning	Additional support spaces built in public schools and replacement schools	POI 6.15: Number of additional support spaces built in public schools (includes support spaces built in new and	N/A	N/A	30	36	6	Completed Kitchens and administration blocks at Monchusi, Tlokwe Secondary schools and Tshedimoso Primary.

Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
		replacement schools).						

Linking performance with budgets

Sub-programme expenditure

	2025/.2026			2024/.2025		
INFRASTRUCTURE DEVELOPMENT	**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 ORDINARY SCHOOLS	1 248 146	1 179 500	68 646	1 305 018	1 234 220	70 798
SPECIAL SCHOOLS	67 460	48 174	19 286	71 025	71 040	- 15
EARLY CHILDHOOD DEVELOPMENT	134 966	130 378	4 588	33 373	28 092	5 281
	1 450 572	**1 358 052**	**92 520**	**1 409 416**	**1 333 352**	**76 064**

Strategy to overcome areas of underperformance

- Increase capacity in Supply Chain Management to provide focused support to the Infrastructure procurement plan.
- Closely monitor the implementation of Agents
- All incomplete projects will form part of the 2025/26 financial year projects
- Close monitoring of Service Providers and contractors for compliance with the Service Delivery Agreement or contracts
- Prioritization of Basic Services projects to be adjusted to ensure that “project implementation readiness” is achieved early in the financial year
- Schools to be reminded of their maintenance obligations in terms of the Section 21 funds they receive.
- Consultations with District Coordination.
- Maintenance responsibilities for office spaces should be formalized.
- Prioritization of Special schools to be revisited.

4.7. PROGRAMME 7 EXAMINATION AND EDUCATION RELATED SERVICES

Purpose: To provide the Educational Institutions with examination and education related services

Sub-programmes

Sub-programme	Description	Objective
Sub-programme 7.1	Payments to SETA	To provide employee HRD in accordance withthe Skills Development Act.
Sub-programme 7.2	Professional Services	To provide educators and learners in schools with departmentally managed support services.
Sub-programme 7.3	Special projects	To provide for special departmentally managed intervention projects in the education system as a whole.
Sub-programme 7.4	External examinations	To provide for departmentally managed examination services.
Sub-programme 7.5	Conditional grant	To provide for projects specified by the Department of Education that is applicable to more than one programme and funded with conditional grants.

Examination processes and procedures are managed in terms of the National Policy Pertaining to the Conduct, Administration and Management of the National Senior Certificate (NSC) examination published in Government Gazette, Vol.587, No. 37652 dated 16 May 2014. Running of examinations in the year under review was run smoothly.

Table 2.4.4.2:								
Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved education outcomes and skills	Grade 12 learners passing the National Senior Certificate	POI 7.1: Percentage of learners who passed the National Senior Certificate (NSC) examination	81.63%	87.5%	88%	88.49%	0.4%	An increased number of learners who participated in the intervention programmes
Improved education outcomes and skills	Grade 12 learners Passing at Bachelor level passes	POI 7.2: Percentage of Grade 12 learners passing at the Bachelor Pass level	36.36%	45%	45%	44.4%	-0.6%	Annual Teaching Plans are not thoroughly covered, especially sub-topics Lack of proper implementation of both diagnostic and

Table 2.4.4.2:								
Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
								subject analysts' reports
	Grade 12 learners achieving 60% and above in Mathematics	POI 7.3: Percentage of Grade 12 learners achieving 60% and above in Mathematics	14.89%	16.6%	18%	12.74%	-5.26%	Lack of knowledge of basic concepts Lack of revision and practice of high-order questions
	Grade 12 learners achieving 60% and above in	POI 7.4: Percentage of Grade 12 learners	15.10%	13.0%	18%	11.03%	-6.97%	Lack of knowledge of basic concepts

Table 2.4.4.2:								
Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
	Physical Sciences	achieving 60% and above in Physical Sciences						Lack of revision and practice of high-order questions Limited practical experiments
	Secondary Schools with NSC pass rate of 60% and above	POI 7.5: Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and above	428	439	445	444	-1	Ineffective school leadership and management Poor teaching quality across subjects Annual Teaching Plans not thoroughly covered
Improved education	Learners achieving	POI 7.6: Percentage of	44.3%	57,50%	11%	11%	0	None

Table 2.4.4.2:								
Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
outcomes and skills	subject passes through second chance Matric Programme (SCMP)	learners achieving subject passes towards a matric qualification through second chance Matric Programme (SCMP)						
Improved education outcomes and skills	Grade 3 learners attaining 50% and above in Home	POI 7.7: Percentage of learners in Grade 3 attaining 50% and above in	89.75%	90.60%	89%	89.9%	0,9%	Strengthened focus on foundational literacy and phonics in Terms 1 & 2. Consistent Curriculum Coverage and an

Table 2.4.4.2:								
Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
	Language (SBA)	Home Language (SBA)						increased number of written quality tests
	Grade 3 learners attaining 50% and above in Mathematics (SBA)	POI 7.8: Percentage of learners in Grade 3 attaining 50% and above in Mathematics (SBA)	89.75%	89.97%	85%	91%	6%	Introduction of Professional Learning Communities (PLCs), common activities, and term tasks, which are coordinated and monitored by the subject advisors. Consistent lesson planning and pacing aligned to the ATP

Table 2.4.4.2:								
Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
								ensured full curriculum coverage.
	Grade 6 learners attaining 50% and above in Home Language	POI 7.9: Percentage of learners in Grade 6 attaining 50% and above in Home Language	87.74%	86.36%	86%	83.28%	-2.72%	Ineffective implementation of lesson planning and compliance with ATPs. Lack of foundation literacy in phonics, language structures, and conventions, especially for learners whose LOLT is not their home language.

Table 2.4.4.2:								
Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
	Grade 6 learners attaining 50% and above in Mathematics	POI 7.10: Percentage of learners in Grade 6 attaining 50% and above in Mathematics	70.93%	65%	68%	72%	4%	Increased learner engagement through maths clubs or enrichment sessions like Maths Friday. Aligned informal tasks with formal ones. Teachers collaborated in PLCs (Professional Learning Communities) to moderate tasks and share best practices.
	Grade 9 learners	POI 7.11: Percentage of	82.24%	80.72%	80%	78.70%	-1.3%	Language barriers on language conventions

Table 2.4.4.2:								
Programme / Sub-programme:								
Outcome	**Outputs**	**Output Indicators**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/26**	***Actual Achievement 2025/26**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
	attaining 50% and above in Home Language	learners in Grade 9 attaining 50% and above in Home Language						and structures where the Home Language is not the language of teaching and learning Ineffective teaching of grammar and writing skills
	Grade 9 learners attaining 50% and above in Mathematics	POI 7.12: Percentage of learners in Grade 9 attaining 50% and above in Mathematics	10.30%	11.24%	12%	11.3%	-0.7%	Lack of knowledge of basic concepts Ineffective implementation of lesson planning and compliance with ATPs.

Linking performance with budgets

Sub-programme expenditure

	2025/.2026			2024/.2025		
EXAMINATION & EDUC RELATED SERVS	**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	21 829	21 829	-	20 869	20 868	1
PROFESSIONAL SERVICES	355 564	353 654	1 910	766 802	764 471	2 331
EXTERNAL EXAMINATIONS	205 128	206 039	- 911	121 813	121 262	551
SPECIAL PROJECTS	98 700	92 793	5 907	25 764	22 166	3 598
CONDITNAL GRNT PRO-HIV/AIDS(LSE)	16 976	16 971	5	16 202	16 205	- 3
	698 197	**691 286**	**6 911**	**951 450**	**944 972**	**6 478**

Strategy to overcome areas of underperformance

None

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

Name of transferee	Type of organization	Purpose for which the funds were used	Did the department 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
NSNP =National School Nutrition Prog Grant	Schools	To provide nutritious meals to targeted learners	Yes	691 078	691 078	None
PUBLIC ORDINARY SCHOOLS SECTION 21	Schools	To provide public ordinary education from Grade R to 12 in accordance with SASA	Yes	675 909	675 909	None
MATHS &SCIENCE GRANT	Schools	To provide and support schools in mathematics, science and technology.	Yes	16 221	16 221	None
INDEPENDENT SCHOOLS	Schools	To support independent schools in accordance with SASA	Yes	54 305	54 305	None
PUBLIC SPECIAL SCHOOLS	Schools	To support special schools in accordance with SASA	Yes	254 429	254 429	None
EARLY CHILDHOOD DEVELOPMENT	Schools	To provide Early Childhood Education at Grade R and earlier levels in accordance with the white paper 5	Yes	342 137	342 137	None

6. CONDITIONAL GRANTS

6.1 Conditional grants and earmarked funds paid

6.1.1 Conditional Grant 1: ECD

Department/ Municipality to whom the grant has been	Department of Education
Purpose of the grant	To support pre Grade R at Early childhood development centres (ECD centres) provide for projects under programme specified by The Department of Basic Education and funded by the conditional grant
Expected outputs of the grant	• Number of children subsidized through ECD Conditional Grant
	• Number of centres benefitting from maintenance grant
	• Number of children in ECD centre benefiting from Equitable Share subsidy
Actual outputs achieved	3
Amount per amended DORA	R 281 869 000 .00
Amount transferred (R'000)	R 281 869 000 .00
Reasons if amount as per DORA not transferred	None
Amount spent by the department/ municipality	R 272 976 427.00
Reasons for the funds unspent by the entity	• Subsidy transfers could not be transferred to 06 ECD Centres with 263 beneficiaries to the value of R1 180 344.00, due to CSD related challenges. • An amount R4 008 818.00 worth of accruals was paid using an incorrect item code. Instead of utilizing the Conditional grant budget, equitable shares was used which resulted in under expenditure of the grant allocation. The programme has however requested journaling.
Monitoring mechanism by the transferring department	• Quarterly performance and expenditure reports are compiled to track record. Funded ECD Centres are monitored by local area workers.

6.1.2 Conditional Grant 2: HIVand AIDS (Life Skills Education) Grant

Department/ Municipality to whom the grant has been transferred	Department of Education	
Purpose of the grant	To support South Africa's HIV prevention strategy by increasing sexual and reproductive health knowledge, skills and appropriate decision making among learners and educators	
Expected outputs of the grant	Number of learners benefiting from care and support activities within life skills HIV and AIDS programmes.	
	Number of educators trained to provide care and support for vulnerable learners.	
	Number of schools visits to monitor the implementation of the care and support within life skills HIV and AIDS programmes	
Actual outputs achieved	Number of learners benefiting from care and support activities within life skills HIV and AIDS	
	Number of educators trained to provide care and support for vulnerable learners.	
	Number of schools visits to monitor the implementation of the care and support within life skills HIV and AIDS programmes	
Amount per amended DORA	R16 976 000.00	
Amount transferred (R'000)	R16 976 000.00	
Reasons if amount as per DORA not transferred	N/A	
Amount spent by the department/ municipality (R'000)	R 16 97 000.00	
Reasons for the funds unspent by the entity	N/A	
Monitoring mechanism by the transferring department	The National department of Education visited the province to monitor implementation of the programme Provincial Department established and submitted the quarterly to the	

6.1.3 Conditional Grant 3 : NSNP

Department to whom the grant has been transferred	Department of Education
Purpose of the grant	To provide nutritious meals to learners.
Expected outputs of the grant	Number of learners benefiting from National School Nutrition Programme (NSNP)
Actual outputs achieved	During the 2024-2025 Financial year, 751 416 learners were provided with meals for planned 209 days in 1 314 schools.
Amount per amended DORA	R 693 678 000.00 There were no amendments to Dora during 2025-2026 FY.
Amount transferred (R'000)	R 693 678 000.00
Reasons if amount as per DORA not transferred	All funds were transferred
Amount spent by the department (R'000)	R 693 445 000.00 which is 100% of the allocation.
Reasons for the funds unspent by the entity	All funds have been spent.
Monitoring mechanism by the transferring department	• The province has planned monitoring targets which must be achieved monthly. • Monitors use NSNP Monitoring tool to visit and support schools. • Findings are recorded in the monitoring and incident books at schools for follow up and implementation. • Monitors also check expenditure patterns of the schools to determine if the school is not over spending or underspending. • Circuit Managers also support and monitor NSNP.

6.1.4 Conditional Grant 4: Education Infrastructure Grant

Department/ Municipality to whom the grant has been	Department of Education	
Purpose of the grant	To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education; to enhance the application of labour-intensive methods to maximise job creation and skills development as encapsulated in the EPWP guidelines; and to enhance	
Expected outputs of the grant	**Indicators**	**Expected outputs of**
	POI 6.1: Number of public schools provided with water infrastructure	32
	POI 6.2: Number of public schools provided with electricity infrastructure	0
	POI 6.3: Number of public schools supplied with sanitation facilities	17
	POI 6.4: Number of schools built or provided with new or additional boarding facilities	0
	POI 6.5: Number of schools where scheduled maintenance projects were completed	112
	POI 6.6: Number of additional classrooms provided in existing public schools (includes new and replacement schools)	350
	POI 6.7: Number of additional specialised rooms built in public schools (includes specialised rooms built in new and replacement schools)	12
	POI 6.8: Number of new schools that have reached completion (includes replacement schools)	7
	POI 6 9: Number of new Grade R classrooms built or provided (includes those in new, existing and replacement schools).	15
	POI 6.10: Number of schools provided with high security perimeter fencing	120
	POI 6.11: Number of full service schools upgraded	8
	POI 6.12 Number of administration space where maintenance was completed.	8
	POI 6.13 Number of ECD's where maintenance was completed.	20
	POI 6.14 Number of special schools where maintenance was completed.	8

Actual outputs achieved	Output Indicators	Achievement
	POI 6.1: Number of public schools provided with water infrastructure	30
	POI 6.2: Number of public schools provided with electricity infrastructure	0
	POI 6.3: Number of public schools supplied with sanitation facilities	17
	POI 6.4: Number of schools built or provided with new or additional boarding facilities	0
	POI 6.5: Number of schools where scheduled maintenance projects were completed	95
	POI 6.6: Number of additional classrooms provided in existing public schools (includes new and replacement schools)	382
	POI 6.7: Number of additional specialised rooms built in public schools (includes specialised rooms built in new and replacement schools).	26
	POI 6.8: Number of new schools that have reached completion (includes replacement schools)	7
	POI 6.9: Number of new Grade R classrooms built or provided (includes those in new, existing and replacement schools)	44
	POI 6.10: Number of schools provided with high security perimeter fencing	37
	POI 6.11: Number of full service schools upgraded	8
	POI 6.12 Number of administration space where maintenance was completed.	8
	POI 6.13 Number of ECD's where maintenance was completed.	20
	POI 6.14 Number of special schools where maintenance was completed.	9
Amount per amended DORA	R 1 430 606 000.00	
Amount transferred (R'000)	R 1 430 606 000.00	
Reasons if amount as per DORA not transferred	NONE	
Amount spent by the department/	R 1 340 466 000.00	
Reasons for the funds unspent by the	Underspending of R90.140 million was mainly due to unpaid invoices at year-end and the rollover of expenditure on multi-year projects due to project milestones extending into the subsequent financial year	
Monitoring Mechanism by the	Infrastructure and DBE monitor spending of the grant every quarter	

6.1.5 Conditional Grant 5: MST Grant

Department/ Municipality to whom the grant has	Department of Education
Purpose of the grant	To provide resources to learners, teachers and schools for the improvement of Maths, Sciences and Technology teaching and learning in selected public schools. To improve achievement of Learner participation and success rate, teacher demand, supply, utilization, development and support, resourcing and partnerships. Consistent with targets set in the Action Plan 2014 and the National Development Plan.
Expected outputs of the grant	Number of schools provided with ICT resources
	Number of Technical schools' workshops supplied with equipment, machinery and tools for technology subjects in accordance with minimum
	Number of Primary schools supplied with Maths kits
	Number of Agric focus schools supplied with machinery, apparatus and consumables
	Number of laboratories and workshops supplied with consumables and apparatus for Maths, Science and Technology subjects according to minimum specifications.
	Number of learners' registered for participation in Maths, Science and Technology Olympiads/ Fairs/ Expos/ Camps and other competitions.
	Specific training and orientation for teachers and subject advisors in subject content and teaching methodologies on CAPS for Electrical, Civil and Mechanical Technology, Technical Mathematics, Technical Sciences and ICT
Actual outputs achieved	All outputs achieved, only one output was partially achieved
Amount per amended	R 49 644 000.00
Amount transferred	R 49 644 000.00
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality	R 49 509 000.00
Reasons for the funds unspent by the entity	None
Monitoring mechanism by the transferring	MST officials, SES's and DBE are monitoring and supporting the MST schools per plan per quarter.

6.1.6 Conditional Grant 6: Expanded Public Works Grant for social sector

Department/ Municipality to whom the grant has been transferred	Department of Education
Purpose of the grant	To alleviate youth unemployment and poverty through job creation.
Expected outputs of the grant	Number of classroom assistants, data capturers and administrative assistants appointed on contract.
Actual outputs achieved	123 (117 Classroom assistants, 4 Data Capturers & 2 Admin)
Amount per amended DORA	R 6 438 000.00
Amount transferred (R'000)	R 6 438 000.00
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality (R'000)	R 6 413 000.00
Reasons for the funds unspent by the entity	The remaining amount was R80 071.45.This amount could not be utilised as it was not sufficient enough to pay for the Baking Training course, as a result this course was also abundant.
Monitoring mechanism by the transferring department	In Year Monitoring, Quarterly and Annual Reports

6.1.7 Conditional Grant 8: Learners with Severe to Profound Intellectual Disability (LSPID)

Department/ Municipality to	Department of Education
Purpose of the grant	To provide the necessary support, resources and equipment to identified care centres and schools for the provision of education to children with severe to profound intellectual disabilities (SPID).
Expected outputs of the grant	• Number of learners with severe to profound intellectual disability benefiting from Special Schools and Care Centres (database to be created).
	• Number Care givers and special schools' teachers trained to provide care and education for learners with severe to profound intellectual disability.
	• Number of learners with severe to profound intellectual disability benefiting from Special Schools and Care Centres (database to be created):
Actual outputs achieved	• Number Care givers and special schools' teachers trained to provide care and education for learners with severe to profound intellectual disability:
Amount per amended DORA	R 22 858 000.00
Amount transferred (R'000)	R 22 858 000.00
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality	R18 990 000.00
Reasons for the funds unspent by the entity	Resignations of the outreach team members and the grant underperformed on Compensation of Employes (CoE)
Monitoring mechanism by the transferring department	Quarterly reports and oversights

7. DONOR FUNDS

6.1. Donor Funds Received

NONE

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance, and asset management plan

1. Capital Investment

What progress has the Department made in implementing the Capital Investment, Maintenance and Asset Management Plan?

The Department has made significant progress in implementing its capital investment and asset management plan. In the 2025/26 financial year, R1.4 billion was allocated through various conditional grants, of which 93% was spent. A breakdown of expenditure by grant category is provided in the table below:

Description	Main Appropriation 25/26 (R'000)	Adjusted Appropriation 25/26 (R'000)	2025/26 Expenditure (R'000)	% Spent
Education Infrastructure Grant	**1 359 283**	**1 430 606**	**1 329 807**	**93%**
New infrastructure assets	332 467	443 222	388 678	88%
Existing infrastructure	897 816	843 383	815 479	97%
Non infrastructure	129 000	144 001	125 650	87%
ECD Maintenance Grant	**9 527**	**13 528**	**11 173**	**83%**
EPWP Grant	**6 438**	**6 438**	**6 413**	**100%**
Grand Total	**1 375 248**	**1 450 572**	**1 347 393**	**93%**

Which new and replacement schools were completed during the reporting period?

Seven new and replacement schools were completed and occupied during the reporting period:

1. Monchusi Secondary School
2. Mphe-Bana High School
3. Tlhalefang / Ga-Maloka Primary School
4. Tlokwe / Sarafina Secondary School
5. Tshedimoso Primary School
6. Schweizer Reneke Primary School
7. Sediko Primary School

Which schools are currently under construction, and when are they expected to be completed?

The following schools are under construction and scheduled for completion and occupation by the end of Q1 of the 2026/27 financial year:

1. DP Kgotleng Primary School
2. Chaneng Primary School
3. Kagiso Barolong Secondary
4. Ennis Thabong Primary

Schools expected to be completed by Q4 of the 2026/27 financial year include:

1. Tigane Secondary School
2. Dirang Ka Natla Primary School
3. Morokweng Primary School
4. Batlhalerwa Primary School
5. New Scotland Primary School
6. Mokgaotsi Primary School
7. Utlwanang Primary School
8. Broederspruit Primary School
9. Madiba Primary School

2. Maintenance and asset management plan

Are there any schools being closed or downgraded?

There are currently no formal plans to close or downgrade any facilities. However, school viability continues to be reviewed based on enrolment figures, infrastructure condition, and shifting population demographics.

What steps have been taken to improve infrastructure maintenance?

To improve infrastructure maintenance, the Department issued Maintenance Guidelines to schools to promote consistent practices. Routine maintenance is funded through the School Maintenance Grant and does not materially affect overall departmental expenditure.

In response to infrastructure damage caused by severe weather conditions, 114 storm-damaged schools were assessed and assigned to contractors, with many already at appointment and implementation stages. The programme is now well underway, with multiple contractors active on site across the province.

What is the current status of the Department’s maintenance backlog?

The Department's maintenance backlog has increased due to ageing infrastructure and growing learner populations. However, performance remains aligned with the planned targets. Maintenance was completed at 119 schools in 2025/26, exceeding the target of 112 schools.

Which schools received renovations or storm damage repairs?

Renovations or repairs were carried out at the following schools:

SCHOOL NAME	DISTRICT	SCOPE	Budget (R)
Gabonewe Secondary	BJN	Major repairs renovations of blown off roof	5 780 037.08
Motswedi Secondary	NMM	Drill of borehole and maintenance of toilets	995 020.00
Bodiri Primary	NMM	Renovations and maintenance	963 300.00
Dipati Primary School	NMM	Repairs and Renovations	952 170.00
Motswedi Secondary	NMM	Maintenance of building	947 638.14
Kau Primary	BJN	Maintenance - renovations and repairs	898 000.00
Mothibinyane Secondary	NMM	Repairs and Renovation	846 314.00
Danville Primary	NMM	Maintenance of Toilets and Electricity	741 620.00
Ramaine A Phetlhu SS	NMM	Maintenance of toilets	701 000.00
Majeng Secondary	Dr RSM	Maintenance of Roof	500 000.00
Reikagile SS	Dr RSM	Maintenance of roof	497 100.00
Modisaemang Primary	Dr RSM	Maintenance of Dysfunctional Toilets	495 560.00
John Frylynck Secondary	Dr RSM	Maintenance of Dysfunctional Toilets	491 910.00
Seetsele Primary	NMM	Maintenance of Toilets	488 950.00
Loselong Primary	Dr RSM	Conversion of VIP to waterborne toilets	488 100.00
Thakung Primary	Dr RSM	Conversion of VIP toilets	485 346.00
Onalerona Primary	Dr RSM	Maintenance of building	485 000.00
Retlaadira Primary	Dr RSM	Maintenance of building	483 010.00
Monthusi PS	Dr RSM	Maintenance of roof	479 605.00
Myra Primary	Dr RSM	Conversion of VIP toilets	475 217.00
Rampa PS	BJN	Renovations and repairs	472 834.00
Bosworth Primary	Dr KK	Repairs and renovations to classrooms	470 034.00
Ipelegeng Batlharo	NMM	Accrual for maintenance of toilets	464 324.91
Lesego Primary	Dr KK	Repairs and renovations to building	461 020.40
Reipuseng Secondary School	BJN	Maintenance and renovations of school buildings	460 940.00
Charora Secondary	Dr KK	Minor maintenance	449 070.00
Mmakgaje Secondary	NMM	Repairs of blown off roof	446 027.75
Tshipietsile SS	Dr RSM	Maintenance of toilets	441 500.00
Bosane Middle School	NMM	Maintenance of buildings	441 250.00

SCHOOL NAME	DISTRICT	SCOPE	Budget (R)
Ventersdorp Combined	Dr KK	Repairs and renovations to building	437 055.00
Abontle Primary	Dr KK	Minor maintenance and repairs to dysfunctional toilets	430 000.00
Dan Tloome Primary	Dr KK	Minor Maintenance and repairs to Dysfunctional toilets	426 304.00
Hata Butle Primary	Dr KK	Minor renovations and repairs to dysfunctional toilets	423 795.00
Malefo Secondary School	BJN	Maintenance - repairs and demolition of pit toilets and refurbishment of flushing toilets	420 308.90
REAHOLA PRIMARY	Dr KK	Major repairs and renovations to building	417 366.00
Motsatsi Primary School	BJN	Maintenance - storm damage repairs	416 945.40
Thuto Lesedi Primary	Dr RSM	Maintenance of Roof	414 010.00
Bogosi Primary	BJN	Conversion of Enviroloo toilets to flushing	413 784.00
Boskuil Combined	Dr KK	Maintenance, supply and Installation of Paving and tree felling	409 375.00
Ithuseng Primary	Dr KK	Minor maintenance and repair to building	409 287.00
Tlholoe Primary	BJN	Conversion of wooden to brick and mortar structure and repairs on ablution blocks	407 944.00
Mmamitlwa Primary School	BJN	Maintenance - storm damage repairs	404 472.60
Hendrick Makapanstad Secondary	BJN	Renovations and conversion of VIP toilets to flushing	402 454.92
Mokope Primary	NMM	Maintenance of toilets	399 407.04

What is the current status of asset verification and disposal?

Asset verification processes are ongoing, with a specific focus on mobile infrastructure. During the 2025/26 financial year, 258 mobile units were added to the Department's asset register to a value of R89 387 213.39. Of these, 71 units still require asset tagging.

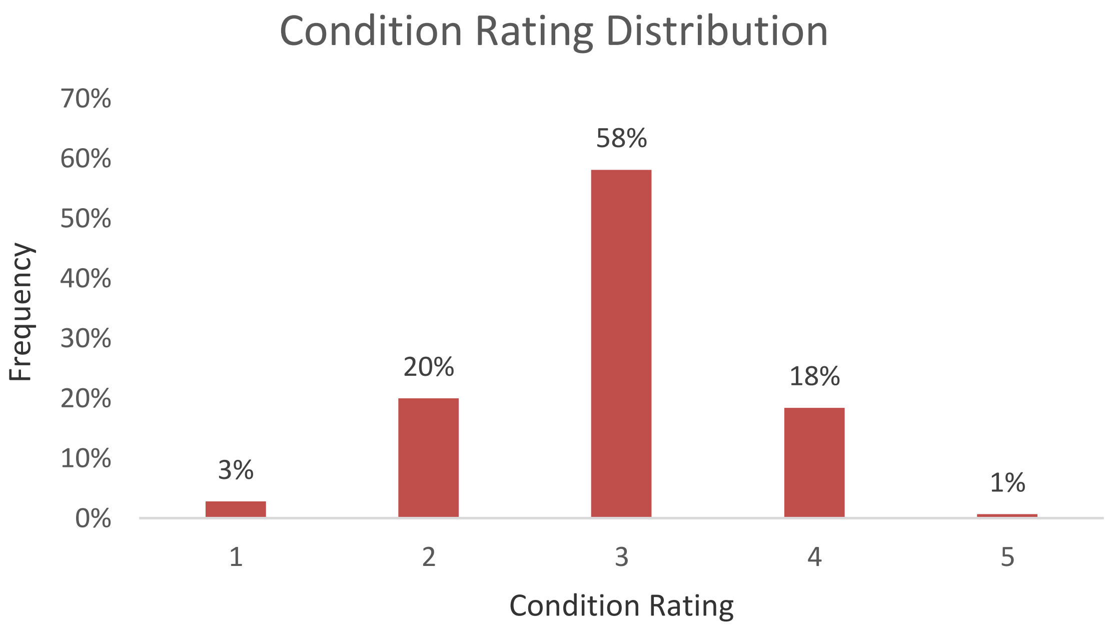
District teams are currently undertaking the tagging process, which is planned for completion by 31 May 2026. Several mobile units were also electrified to the amount of R 2 569 820.23. This amount will be added to those assets in the asset register.

Verification of relocated mobile units is also underway to ensure alignment between physical assets and the central asset register. In addition, certain disposals have been identified and processed, including disposals at GS Phoi.

The verification outcomes continue to inform updates to the Department's central asset register to maintain accuracy, compliance, and audit readiness.

What is the condition of the Department's capital assets?

The 2022 condition assessment was subsequently updated following the widespread storm damage incidents experienced across the province. The updated assessment indicates the following distribution of capital asset conditions:



Status	Rating	%
Bad	C1 & C2	23%
Fair	C3	58%
Good	C4 & C5	19%

3. Infrastructure Financial Overview

Infrastructure projects	2025/2026			2024/2025		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
New and replacement assets	**472 432**	**388 678**	**83 753**	**430 396**	**422 367**	**8 028**
Existing infrastructure assets	**827 701**	**826 652**	**1 049**	**841 996**	**783 352**	**58 644**
- Upgrades and additions	646 757	663 190	(16 443)	518 482	515 018	3 464
- Rehabilitation, renovations and refurbishments	90 693	78 579	12 114	129 665	106 399	23 266
- Maintenance and repairs	90 251	84 873	5 378	193 849	161 935	31 914
Infrastructure transfer	**-**	**-**	**-**	**-**	**-**	**-**
- Current	-	-	-	-	-	-
- Capital	-	-	-	-	-	-
Total	**1 300 133**	**1 215 330**	**85 852**	**1 272 392**	**1 205 720**	**66 672**

PART C: GOVERNANCE

1. INTRODUCTION

The department's commitment to maintaining the highest standards of governance is fundamental to the management of public finances and resources. Users want assurance that the department has good governance structures in place to effectively, efficiently, and economically utilize the state resources, which are funded by the taxpayers.

2. RISK MANAGEMENT

The North West Department of Education has an approved Risk Management Policy and Risk Management Strategy, which outlines how the Accounting Officer will ensure effective implementation of risk management in the Department. The Risk Management Strategy illustrates the period and officials responsible for driving risk management processes. The Accounting Officer is also responsible for creating an enabling environment where risk management processes will operate. The Risk Management policy outlines the Department's approach to ensuring effective risk management. Risk Management policy and Strategy are developed in consultation with the Public Sector Risk Management Framework. As per the Public Sector Risk Management Framework, Risk Management policies are reviewed annually and adopted by the Risk Management Committee and approved by the Accounting Officer.

Assessments are conducted annually during the 3rd quarter of the preceding financial year at a Strategic level and an Operational level, including AOPO (Performance Information), to ensure implementation at the beginning of the new financial year. The Strategic Risks are performed in line with the Annual Performance Plan during Strategic Lekgotla. The assessments are done based on the risk management plan as outlined on the Departmental calendar. Risk methodologies (Risk management policy, Risk management Strategy, Risk management Implementation plan, and the department’s risk appetite) are complied with when doing risk assessments.

The Risk Management unit is responsible for the facilitation of risk assessments, and Departmental managers are the risk owners. Risk owners are responsible for implementing action plans/treatment plans on risk registers within the agreed dates. Monitoring of Departmental risk registers is done on a quarterly basis in consultation with risk owners to ensure implementation of action plans and elimination/reduction of the risk. The Departmental risk registers include emerging risks and their treatment plans.

The Accounting Officer has formally appointed a Risk Management Committee, which comprises:

- Independent Chairperson
- Independent Deputy Chairperson
- External Member
- Deputy Director Generals

The following are standing invitees of the Risk Management Committee meetings:

- Internal Audit (Invitee)
- Anti-Fraud and Corruption (Invitee)
- Provincial Treasury (Invitee)
- Risk Owners (to provide progress on implementation of risk strategies)

The Risk Management Committee plays an important role in setting out the nature, role, responsibility, and authority of the risk management function within the institution for approval by the Accounting Officer, and oversees the performance of the risk management function.

They also provide the Accounting Officer with a quarterly report on the state of risk management, together with aspects requiring improvement, accompanied by the Committee's recommendations to address such issues.

Risk Committee meetings sit quarterly to discuss progress on the Risk Management Implementation plan and progress in implementation of agreed action/treatment plans on the Strategic risk register. All quarterly Risk Management Committee meetings for 2025/26 were held as planned. In preparation for the 2026/27 Financial year, an approved Schedule of Risk Management Committee meetings for the financial year 2026/27 is in place to ensure timely implementation and adherence to the schedule.

The Risk Champions were also formally appointed by the Accounting Officer to assist in driving the process of risk management forward. Risk Champions were appointed for each Chief Directorate as well as the District. Risk Champion meetings sit every quarter to discuss progress on the implementation of risk management, as well as challenges faced by different units within the Department

All literature and risk registers are approved for the 2026/27 financial year, and implementation is underway to ensure all agreed treatment plans are worked on.

Risk management unit reports to the Audit Committee on the implementation of Risk Management in the Department. Audit committee as an independent oversight provides an independent and objective view of the Department's risk management effectiveness.

The committee also ensures that relevant risks are identified and that treatment plans are adequate.

Risk management unit reports to different stakeholders (Risk Management Committee, Audit Committee, and Audit Steering Committee). When monitoring risk registers, the unit ensures that management implements the agreed action plans to minimize the risk and enhance the department's performance.

3. FRAUD AND CORRUPTION

The department's fraud prevention plan and the progress made in implementing the fraud prevention plan.

The department has an approved Anti - Corruption Strategy, Fraud Prevention Policy, Gift Policy, and Whistle-blowing Policy in place that outline the framework and processes on how to prevent and detect fraudulent and corrupt activities in the workplace. The documents are reviewed annually by Anti – Fraud & Corruption Services as well as the Risk Management Unit.

Awareness and Educational training are conducted on a quarterly basis. Mechanisms in place to report fraud and corruption, and how these operate. eg: Whistle-blowing. The need for officials to make confidential disclosures about suspected fraud and corruption

The Department has approved a Whistle–Blowing Policy in place that outlines how officials should report allegations of corrupt activities and how to disclose such information in terms of the Protected Disclosure Act.
Awareness campaigns are also conducted in order to educate officials on the importance of the Protected Disclosure Act. The department has also developed a case register to monitor the progress on all reported allegations

How these cases are reported and what action is taken

(i) National Anti – Corruption Hotline (0800 701 701)

(ii) Office of the Premier

(iii) Auditor General South Africa (AGSA)

(iv) Public Protector of South Africa

(v) South African Police Services

(vi) Departmental Hotline (018 388 4030)

(vii) Walk – in

4. MINIMISING CONFLICT OF INTEREST

a. Usage of the full CSD (Central Supplier Database) Report.
b. Completion of the SBD 4 form is an administrative requirement for all service providers. In this form, service providers indicate whether they are government employees or have any relations with government employees.
c. Declaration of Interest forms are completed by officials
d. Financial Disclosures are performed by all SMS members annually.

Discussion of the process followed where a conflict of interest has been identified:

i. Service providers are disqualified from the procurement process immediately when a conflict of interest is identified.

ii. Names and all the relevant information of identified employees with a conflict of interest are submitted to the Labour Relations Directorate to make necessary investigations and, thereafter, make recommendations that are implemented as and when they are received.

5. CODE OF CONDUCT

The Department is utilizing the Code of Conduct as outlined in Chapter 2 of the Public Service Regulations, 2001, to promote a high standard of professional ethics in the workplace. When Public Service Act Employees breach any of the provisions of the Code of Conduct, the Disciplinary Code and Procedures, in accordance with PSCBC Resolution 1 of 2003 and Chapter 7 of the SMS handbook, is utilised.

When CS Educators breach any of the provisions of sections 17 and 18 of the Employment of Educators Act 76 of 1998, the Disciplinary Code and Procedures in accordance with Schedule 2 of Act 76 of 1998 are utilised.

6. HEALTH, SAFETY, AND ENVIRONMENTAL ISSUES

- **Lack of training budget for OHS Statutory Appointments**

  Effect: Non-compliance with the Occupational Health and Safety Act, as Committees are not sitting as required, and the level of non-compliance is exacerbated

- **Non-compliant Buildings and Schools:**

  Effect: This leads to accidents and non-compliance with the Occupational Health and Safety Act, as the environment, which is supposed to be healthy and safe, is not safe. This forces the Department of Labour to close the Offices, thus leading to a negative effect on productivity as some employees sit at home for prolonged periods, without tools of trade, thus unable to do their work as expected.

- **Unmaintained environment**

  Effect: This contributes to safety hazards as reptiles are attracted and these put the lives of employees at risk, as they get into offices and even vehicles in parking areas. There is thus a need for a budget for fumigation around the premises of the Department.

- **Lack of Integration between OHS and Infrastructure**

Effect: This leads to a lack of coordination, mainly on issues of building inspections and renovations. The Department has not been offering services like Hygienic Equipment in the bathrooms, due to a lack of budget on the side of the OHS Unit. Service of Fire Extinguishers has also not been conducted, due to the same budgetary constraints. If the Budget can be sourced from Infrastructure for this purpose, this will lead to a healthy and safe working environment and compliance with the OHS Act, 85 of 1993.

7. PORTFOLIO COMMITTEES

Provide commentary on the following:

- The dates of the meeting

Date	Purpose
8 April 2025	To follow up on oversight at the Mampo Secondary School and Briefing on 2nd Draft Annual Performance Plan and Draft Strategic Planning 2025/2030 and 3rd Q report 2025/2026
09 May 2025	Briefing on Q3 and Q4 Performance Reports 2024/2025
05 June 2025	Briefing on Annual Performance Plan and Budget for 2025/2026
12 August 2025	Presentation of 2025/2026 Q1 Performance Report And Briefing of 1st Draft 2026/2027 Annual Performance Plan
12 March 2026	Briefing of the Final Draft Annual Performance Plan 2026/2027 Financial Year
24 March 2026	Briefing on the 3rd Quarter 2025/2026 Performance Report
31 March 2026	Briefing by Provincial Education Departments PEDs) on Strategic Plan and Annual Performance Plan *(incl concurrent functions, AGSA recommendations, planning alignment, Bullying Incidents +Anti-Bullying Policies) and an Update on Admissions and Placements)*

- Matters raised by the Portfolio Committee and how the department has addressed these matters

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
RESPONSES TO REPORT OF THE AUDITOR-GENERAL TO YEAR ENDED 31 MARCH 2025 **QUESTION 1** **PART 3 - 4**	Immovable tangible assets	Why was it difficult to ensure that assets belonging to the Department are easily verified by the Auditor General?	The challenges experienced during asset verification were due to a lack of proper coordination between the AGSA and the Department. As a result, the verifications were conducted during the June school holidays, which limited access to schools and negatively impacted the verification process.	Yes

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			The agreement with the AGSA is that the verifications will be done during school calendar days to allow for smooth and uninterrupted existence verifications.	
QUESTION 11	Departmental Bid Committees	Is there any bid awarded for implementation during 2024/25 that was challenged in court? If yes, kindly provide details.	The Department received the application for review on 15 November 2024, with a notice of withdrawal dated 4 June 2025. The applicant alleged that the Department had awarded the security tender outside the validity period. The Department was requested to serve and file all records related to the tender. After filing, the applicant withdrew the application, having discovered new facts indicating that the tender process was fair and that the alleged irregularities were unfounded.	Yes
QUESTION 5.3 PART 41-42	Procurement and contract management	Why did Management procure some of the goods and services of a transactional value above R1 000 000 without inviting competitive bidding as required by Provincial Treasury regulations 16A6.1? This is a repeated finding.	Due to the nature of departmental activities related to school enrichment, the Department relies on plans submitted by the national office, some of which are provided on an ad hoc basis. These plans typically include details such as specific school activities or sporting codes, confirmed venues, and the number of participants involved. As a result, it is often difficult for the Department to	Yes

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			initiate procurement processes well in advance. Additionally, the Department faces challenges when procuring services outside the province, primarily due to the repeated rejection of purchase orders by suppliers. While the Department continues to comply with Supply Chain Management (SCM) procedures, the use of travel agencies has become the most viable avenue for facilitating logistics. However, in some instances, this has led to total payments slightly exceeding the R1 million threshold, largely due to agency fees	
QUESTION 7 **Par 43-44**	Consequence Management	**What is the progress registered in investigating unauthorised, irregular, fruitless and wasteful expenditure?**	A Post-Audit Action Plan (PAAP) has been developed, supported by quarterly reporting and reviews conducted by Internal Audit. In addition, a dedicated sub-committee focusing on unauthorised, irregular, fruitless, wasteful expenditure, and other non-compliance matters has been established under the Departmental Loss Control Committee. A meeting was called by provincial treasury where all departments were taken through the process of condonation and investigation, subsequent to the meeting with Provincial treasury the department	Ongoing

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		Has the Department taken any corrective action officials who tolerated or incurred unauthorised, irregular, as well as fruitless and wasteful expenditure [as required by Section 38 (1)(h)(ii) of PFMA]?	is aligning and developing its plans to deal with UIFW expenditure.7. The Department is reviewing cases in the Irregular Expenditure (IE) register by categorizing them based on the nature of transgressions (e.g., contracts participation, irregular bids, contract extensions). A compliance check is being conducted against the Irregular Expenditure Framework. Once this phase is complete, a detailed investigation will follow, involving: • Gathering and assessing relevant information from officials, • Determining root causes, responsible individuals, financial losses, and control breakdowns, • Making practical, actionable recommendations to prevent future occurrences. All investigations will follow agreed timelines, with monthly progress reports submitted. If warranted, cases may be referred to law enforcement agencies.	
QUESTION 16	**DIRECTIVES AND REMEDIAL**	**Are there directives and remedial measures from**	The Department is always ensuring that all directives are addressed and where there are challenges,	Yes

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
	MEASURES BY CHAPTER 09 AND 10 INSTITUTIONS	**Chapter 09 and 10 institutions that have not been implemented by the Department and why?**	institutions are informed of those challenges addressing all the directives and recommendations from Chapter 9 and 10 institutions to ensure compliance with all requirements and resolution; The office of the SG has drafted a monthly programme to brief the identified institutions on progress and challenges in cases and any interventions that may be required.	
QUESTION 17	Senior Management Appointments	**Are there Senior Management posts that had to be readvertised? Kindly provide lists, costs of readvertisement, and management reasons/motivation.**	Chief Director HR – R134,183.97; there was no suitable candidate. **SG – Initial advert and headhunting costs amount to R495,799.50; there was no suitable candidate.**	yes

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Include a discussion on mechanisms put in place by the Accounting Officer to resolve the matters reported by the AGSA in the previous financial year. This should include all matters in the audit report and those noted as important in the management report.

The discussion should be limited to all matters that gave rise to a qualification, disclaimer, adverse opinion, and matters of non-compliance only. The department may include the information in a table as follows:

Nature of qualification, disclaimer, adverse opinion, and matters of non-compliance	Financial year in which it first arose	Progress has been made in clearing / resolving the matter
Immovable Tangible Capital Assets		
Overstated Assets Register – Valuation and Limitation	2020/21	• A comprehensive portfolio of evidence has been retrieved for all infrastructure projects historically implemented from 2012 to date. • The document retrieval process was not limited to projects implemented after the 2019/20 financial year, being the last period in which the Department obtained an unqualified audit outcome. Still, it was extended to cover all relevant historical projects to ensure completeness and audit readiness. • All retrieved supporting documentation has been scanned, verified, and securely maintained in both hard copy and electronic formats to improve accessibility, document management, and ease of reference during audit processes and verification procedures. • The Department further engaged implementing agents, namely Independent Development Trust (IDT) and Development Bank of Southern Africa (DBSA), who have also strengthened and updated their supporting records through the utilisation of the Education Facilities Management System (EFMS) to enhance document control, project tracking, and infrastructure reporting processes. • The ongoing consolidation and centralisation of project information through EFMS contributes towards improving the reliability, completeness, and auditability of infrastructure records in support of compliance with applicable public sector reporting and record management

Nature of qualification, disclaimer, adverse opinion, and matters of non-compliance	Financial year in which it first arose	Progress has been made in clearing / resolving the matter
		requirements
Assets verification – Exitance	2020/21	• All districts and relevant officials, including school-level personnel, were formally informed of the commencement of the audit process on 11 March 2026. Communication was further extended to ensure awareness regarding the audit requirements, the availability of officials during the audit process, and the facilitation of access to schools and supporting information where required. • Continuous engagements and coordination were undertaken between the Auditor-General South Africa (AGSA) and the Department to ensure proper audit planning and logistical arrangements for school visits. • The Department and AGSA mutually agreed on the scheduled dates for school visits and further agreed that audit visits would not be conducted during school closure periods to ensure the availability of relevant school management and supporting documentation. • These coordinated arrangements were implemented to strengthen audit readiness, facilitate efficient audit processes, and ensure improved cooperation between the Department, schools, and audit teams during the infrastructure verification process
Work in Progress – Limitation	2020/21	• A comprehensive portfolio of evidence has been retrieved for all infrastructure projects historically implemented from

Nature of qualification, disclaimer, adverse opinion, and matters of non-compliance	Financial year in which it first arose	Progress has been made in clearing / resolving the matter
		2012 to date. • The document retrieval process was not limited to projects implemented after the 2019/20 financial year, being the last period in which the Department obtained an unqualified audit outcome. Still, it was extended to cover all relevant historical projects to ensure completeness and audit readiness. • All retrieved supporting documentation has been scanned, verified, and securely maintained in both hard copy and electronic formats to improve accessibility, document management, and ease of reference during audit processes and verification procedures. • The Department further engaged implementing agents, namely Independent Development Trust (IDT) and Development Bank of Southern Africa (DBSA), who have also strengthened and updated their supporting records through the utilisation of the Education Facilities Management System (EFMS) to enhance document control, project tracking, and infrastructure reporting processes. • The ongoing consolidation and centralisation of project information through EFMS contributes towards improving the reliability, completeness, and auditability of infrastructure records in support of compliance with applicable public sector reporting and record management requirements

Nature of qualification, disclaimer, adverse opinion, and matters of non-compliance	Financial year in which it first arose	Progress has been made in clearing / resolving the matter
Prior period errors adjustments – Limitation	2020/21	• Separate adjustment registers for each financial year, reflecting all amendments and corrections processed annually up to the 2025/26 opening balances, have been prepared, reconciled, and submitted to the Auditor-General South Africa (AGSA) for audit purposes and verification. • The adjustment registers provide a clear audit trail of all movements and revisions affecting infrastructure assets and opening balances, thereby enhancing transparency, accountability, and the reliability of reported information. • Supporting documentation relating to all revised balances and valuation adjustments affecting immovable assets has been properly filed and maintained in both manual and electronic formats to ensure completeness of records, ease of retrieval, and audit readiness. • The Department has further strengthened record management and document control processes to support the verification of asset valuations, historical adjustments, and reconciliations in line with applicable accounting and audit requirements for infrastructure asset
Irregular Expenditure		
Understated register – Completeness	2020/21	• The Department revisited and reassessed the 2023/24 and 2024/25 procurement populations, and comprehensive testing was performed on the full population of transactions to identify any instances of non-compliance that may result in irregular expenditure. • The review process included the verification of compliance with applicable Supply Chain Management prescripts, relevant Treasury Regulations, and internal control

Nature of qualification, disclaimer, adverse opinion, and matters of non-compliance	Financial year in which it first arose	Progress has been made in clearing / resolving the matter
		requirements to ensure the completeness and accuracy of irregular expenditure disclosures. • Any identified exceptions and non-compliant transactions were analysed and evaluated for appropriate classification and disclosure in accordance with the requirements of the National Treasury framework on irregular expenditure reporting and the applicable accounting disclosure requirements. • Consequently, the Irregular Expenditure Note, together with the Prior Period Error/Adjustment Note in the Annual Financial Statements (AFS), will be updated and adjusted accordingly to reflect the outcomes of the reassessment and correction processes accurately. • The adjustments are intended to improve the credibility, completeness, and fair presentation of the Annual Financial Statements while supporting compliance with audit and financial reporting requirements.

10. INTERNAL CONTROL UNIT

Supply chain management

- There were no unsolicited bids concluded within the financial year

- Supply Chain Management has systems and processes established to prevent irregular expenditure, such as:
  - ❖ Appointment of SCM Committees to recommend the approval of Bid Specifications, to evaluate and adjudicate bids.
  - ❖ SCM is in the process of developing an IT System to promote uniformity

- Segregation of duties for the sourcing, closing, evaluating, and adjudicating quotations, which is also accompanied by financial delegations.

The department has developed a Standard Operating Procedure for each process within Supply Chain Management and conducted SCM training to all officials of the department involved in the SCM process, to understand the process and prevent irregular expenditure.

SCM maintained the appointment of 14 personnel on Contract to beef up the directorate. SCM has updated the SCM policy, delegations, and compliance checklist to enhance compliance, and a structure for irregular expenditure has been developed to suit the purpose and output

Challenges experienced in SCM and how they were resolved

- Supply Chain Management has experienced challenges of no tender appointments, due to non-compliance of service providers, specifically for the Maths, Science, and Technology Kits

- Supply Chain Management still has capacity challenges due to the inadequacy of the structure and capacity within SCM personnel.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

Key activities and objectives of the internal audit

Purpose and mandate

The internal audit function in the North West Department of Education (NWDOE) aims to enhance the department's ability to create and protect value by providing independent, risk-based assurance and advice. It supports achieving objectives, strengthening governance, risk management, controls, decision-making, and the department's public credibility. The mandate is grounded in Section 38 of the Public Finance Management Act (PFMA) and Chapter 3 of the Treasury Regulations.

Vision and strategy

The internal audit function is guided by a clear vision and a strategic approach aimed at fostering excellence in basic education through effective oversight and risk management.

Delivery of independent assurance and advisory services using a systematic, disciplined approach to improve risk management, control, and governance. The internal audit operates through a rolling three-year strategic plan and an annual plan focused on key risks, with progress monitored quarterly by the Audit Committee.

Charter, methodology, and internal audit plans

The Chief Audit Executive (CAE) maintains independence to protect audit objectivity. The audit methodology follows the Global Internal Audit Standards, which, in essence, have been adopted by Treasury Regulations, and assesses all control systems for adequacy and effectiveness. Internal audit plans are risk-based, aligned with the strategic risk assessment, and developed in collaboration with Senior Management and approved by the Audit Committee. They will be finalized once we have the Strategic Risk Register for 2026/27 and the approved Annual Performance Plan (APP) in accordance with Treasury Regulation 3.2.7 (a); however, the Interim Internal Audit Plan was developed. It was approved by the Audit Committee on 13 March 2026. The Key charters (Internal and Audit Committee) were developed and approved by the Audit Committee and Executive Authority.

Independence and objectivity

Internal auditors maintain an unbiased attitude, ensuring professional judgment and fulfilling responsibilities without compromise, supported by the audit function's independent positioning, wherein the CAE reports administratively to the Accounting Officer and Administratively to the Audit Committee.

Internal audit modality

The Internal Audit function within the department adopted a risk-based audit modality for the reporting period, aligned with government policies and best practices in public sector governance. The Internal Audit unit conducted scheduled audits guided by the approved annual audit plan, providing independent, objective assurance and advisory services designed to add value and improve departmental operations. Through regular evaluations of internal controls, risk management processes, and governance, the Internal Audit modality supported the department's commitment to accountability and good governance. Recommendations arising from audit findings were formally communicated to management, with periodic follow-ups to ensure the implementation of corrective measures, thereby strengthening the overall governance framework of the department.

Staffing

The Internal Audit Function operates at 71% capacity (10/14 posts filled), materially limiting audit coverage and assurance across the Department. The absence of district-level auditors further heightens oversight risks in high-risk operational areas:

No.	**Description**	**No. Filled**	**No Vacant**	**Comments**
1.	Chief Audit Executive	1	0	None
2.	Secretary	1	0	None
3.	Deputy Director	0	1	Vacant
4.	Senior Internal Auditor	2	1	Vacant
5.	Internal Auditor	4	0	None
6.	Assistant Internal Auditor	2	2	Vacant
7.	Internal Auditors at District Level	0	0*	None
Total		10	4	

Quality assurance and improvement program

The CAE oversees adherence to Global Internal Audit Standards and continuous performance improvement via internal and external quality assessments. Measures track engagement performance, auditor proficiency, and overall function progress.

Stakeholder relationships

The internal audit function works closely with key stakeholders, including the Executive Authority, Executive and Line Function Management, the Office of the Auditor General, and the Audit Committee. It reports administratively to the Accounting Officer and functionally to the Audit Committee, ensuring independence and strong oversight. With unrestricted access to the Chairperson of the Audit Committee, the Accounting Officer, and Executive Management.

Planned and completed audits

Planned audit projects as per the approved plan (Assurance, Advisory & Ad-hoc projects	26
Completed audits projects	24
Unplanned Ad-hoc projects	4
Projects approved for roll – over to 2026/27	2

Internal audit recommendations

- The Acting CFO should formalize the acting appointments made only after confirming qualifications and competencies against the job profile and ensure adherence to Public Service Regulations.
- Human Resource Management should ensure that all acting roles are supported by signed appointment letters, acceptance letters, and secondment documentation, filed in the official's personal file.
- SCM Management led by the acting CFO, supported by the Branch Head, should ensure:
- That the Supply Chain Management (SCM) Policy and Standard Operating Procedures (SOPs) are:
    - Regularly updated to reflect changes in legislation,
    - Aligned with National Treasury prescripts, and
    - Consistent with the approved financial delegation framework.
- Facilitate and oversee the comprehensive review of the SCM Policy and SOPs to ensure compliance and operational relevance.
- Although BEEI Phase V ended in December 2025, financial cleanup, learning lessons for future initiatives, and strengthening systems to prevent recurrence remain important and should be addressed:

  - Recoup overpayments promptly: Districts should conduct mop-up exercises to recover surplus funds or irregularities from schools, guided by the Provincial Project Manager before the financial year-end; track progress via monthly reports to quantify recoveries.
  - Records management: Ensure all Phase V documentation (e.g., scoresheets, transfers) is retained per guidelines and perform quality reviews to verify completeness and address discrepancies noted by Internal Audit and monitoring reports as the bare minimum.
  - Consequence management should be applied to all officials and principals who failed to ensure compliance with the framework to ensure accountability.

- Deputy Finance Manager, supported by the Acting District Director, should:
  - Proactively monitor and review school financial records to ensure all funds are accounted for and proper records are maintained.
  - Continue advising School Management Teams to submit complete information to appointed auditors, ensuring full disclosure of departmental income and true reflection in financial statements.
  - Ensure that there are escalation mechanisms for concerns noted during AFS reviews by state accountants and auditors to achieve clean school financial administration and enhance governance.

- Deputy Finance Manager, supported by the Acting District Director, should:
  - Ensure implementation of AFS Submission Tracker (Excel/SharePoint dashboard): Log school submissions/non-submissions during January–March monitoring, verifying financial records reached auditors, and recording evidence (e.g., email confirmations) for quarterly reconciliation and follow-up.
  - Reconcile and Remind: Monthly reconciliation of tracker vs. expected submissions; remind non-compliant schools of AFS, CoC, and CGG deadlines via formal notice (email/SMS), with a 7-day grace period before escalation.
  - DD Finance should ensure escalation of recurring Non-Compliance: Refer repeat offenders (>2 late cycles) to the Labour relation unit for consequence management, documenting resolution in the tracker.

- The LEOs led by the District Office should ensure that
  - all schools understand and comply with the requirement to disclose all statutory contributions, including Unemployment Insurance Fund (UIF) payments, in their financial statements.
  - Strengthen internal controls and financial oversight at schools to improve accurate and complete recording of all payroll-related liabilities.
  - Provide training and support to school finance committees on proper financial reporting standards and statutory disclosure obligations.
  - Non-compliant schools for the entire population should be followed through, and stringent measures should be applied by the District for continued non-compliance.

- The Programme Managers, led by the Branch Head, should:
    - Ensure compliance with the approved Departmental M&E Policy and guidelines
    - Strengthen internal controls over the pre-list preparation and sign-off process by implementing a mandatory checklist validation mechanism to ensure all required fields are completed and verified.
    - Ensure all relevant officials responsible for reviewing and approving the checklist formally authenticate the document before submission to the Strategic Planning Unit.
    - Conduct training and awareness sessions for responsible staff to reinforce the importance of proper documentation, review, and sign-off processes in line with performance management protocols.

Value add

The Internal Audit team plays a critical role in strengthening the department's governance and control environment by rigorously assessing the adequacy and effectiveness of management's responses to audit findings. Through comprehensive evaluation of the Post Audit Action Plan (PAAP), the team ensures that key strategic risks and significant findings are fully addressed and translated into sustainable improvements that enhance audit outcomes and support the department's core mission, including curriculum delivery.

By thoroughly analyzing root causes, the Internal Audit function ensures management targets underlying systemic issues rather than superficial symptoms, thereby promoting robust preventive, detective, and corrective controls. The team's proactive approach—including monthly monitoring of PAAP implementation, targeted advisory support, and priority risk awareness sessions—enables management to stay focused on critical areas and act decisively to close gaps.

This diligent oversight and continuous engagement not only bolster accountability and transparency but also drive meaningful change, ultimately contributing to the department's long-term success and public trust.

Limitations

Internal Audit has unrestricted access to all functions, data, records, information, physical property, and personnel necessary to carry out its responsibilities. While no issues have been encountered regarding general access, limitations were noted in certain areas. These include capital commitments, provisions, immovable tangible capital assets, and prior period errors relevant to the Annual Financial Statement audit. Additionally, supporting documentation for irregular expenditure and Principal Agent arrangements was incomplete.

Key activities and objectives of the audit committee

Purpose and mandate

The Audit Committee plays an important role in providing oversight of the organization's governance, risk management, and internal control practices. This oversight mechanism also deserves to provide confidence in the integrity of these practices. The Audit Committee performs its role by providing independent oversight to the Accounting Officer and the Executive Authority.

The Committee assists the Executive Authority and Management by providing advice and guidance on the adequacy of the organization's initiatives for:

a) Values and ethics;
b) Governance structure;
c) Risk Management;
d) Internal control framework;
e) Oversight of the internal audit activity, external auditors, and other assurance providers; and
f) Financial statements and public accountability reporting.

Mandate

The Audit Committee is constituted in terms of sections 38 (1) (a) (ii), 76 (4) (d), and 77 of the Public Finance Management Act (PFMA), wherein the Accounting Officer has to comply with the compulsory establishment of an effective Internal Audit function and an Audit Committee.

PFMA Section 77. Audit committees. —An audit committee—(a) must consist of at least three persons of whom, in the case of a department—(i) one must be from outside the public service;(ii) the majority may not be persons in the employ of the department, except with the approval of the relevant treasury; and [Sub-para. (ii) substituted by s. 40 (a) of Act No. 29 of 1999.] (iii) the chairperson may not be in the employ of the department;(b) must meet at least twice a year; and(c)may be established for two or more departments or institutions if the relevant treasury considers it to be more economical.

The overall objective of the Committee is to see that the Department's management has created and maintained an effective control environment in the organization and that the Department's management demonstrates and stimulates the necessary respect for the internal control structure amongst all parties. The Committee exercises an oversight role over the financial reporting process, the audit process, and the Department's process for monitoring compliance with laws and regulations and the code of conduct.

Independence

The Audit Committee performs its role by providing the Department with independent oversight, advice, and guidance regarding the adequacy and effectiveness of the Management's practices and potential improvements to those practices to the Accounting Officer and the Executive Authority. Over and above that, all members of the Audit Committee are not in the employ of the Department nor any government entity.

Protecting the independence of the internal audit function

Chief Audit Executive (CAE) reports functionally to the audit committee, and administratively to the Accounting Officer. Furthermore, the CAE is free to engage the AC directly when deemed necessary.

Performance against statutory duties

The audit committee's statutory duties, as outlined in the approved AC Charter and legislative requirements, were fully executed.

Composition of the audit committee

The Committee consists of five (5) members who are all independent of the Department. The Committee is constituted so as to ensure independence, and its membership will be disclosed in the annual report of the Institution. The Committee collectively (not necessarily individually) has an understanding of:

a) government environment and accountability structures;
b) governance processes within the Institution;
c) financial reporting;
d) risk management;
e) internal control;
f) external audit process;
g) Internal audit process;
h) legal process; and
i) information technology.

One member of the Committee has expertise in the industry in which the Institution operates. Members' terms and conditions are disclosed in the letter of appointment.

The Chairperson of the Committee is appointed by the Accounting Officer in consultation with the Executive Authority. The Chairperson possesses sound communication and strong leadership skills. In addition to this:

a) The Chairperson of the Committee shall not be in the employ of the Department; and
b) The Accounting Officer or Executing Authority shall not be members of the Committee.

Meeting attendance

Name	Date of appointment	Date Ended	No. of Meetings attended
Mr SAB Ngobeni	01 March 2024	Active	7/7
Ms SP MzizI	01 March 2024	Active	6/7
Ms MF Nchabeleng	01 March 2024	Active	6/7
Mr BB Manone	01 March 2024	Active	5/7
Adv. LT Nevondwe	01 December 2025	Active	2/2

Combined assurance

- The Audit Committee coordinates assurance activities across internal audit, external audit, other assurance providers, and management to ensure comprehensive risk coverage.
- It provides ongoing oversight of the combined assurance framework and delivers the Accounting Officer with regular written assessments on the effectiveness of risk management.

- The Committee also monitors the relationship between external assurance providers and the organization to promote transparency and collaboration.

Resolution of audit committee recommendations

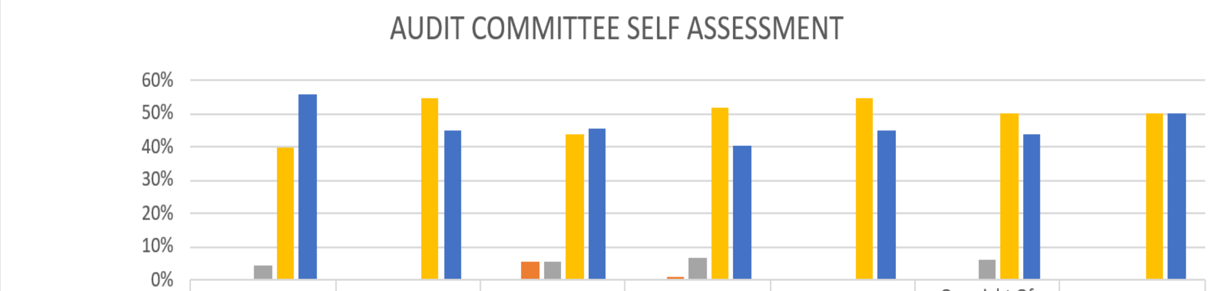
AC RECOMMENDATIONS	RESOLUTION
Monthly review of supporting schedules to the financial statements, particularly immovable assets and IE registers, to ensure that they are supported by adequate and reliable evidence.	In - progress
Budget pressure constraints, particularly for COE, require urgent attention, whereby Departmental Cost Containment measures should be deliberate and consider: o Regularly analyze COE expenses and adjust strategies dynamically to address immediate pressures. o Whilst in the long run, identify inefficiencies and implement process improvements to reduce workload duplication. o Limit or suspend non-essential overtime and discretionary allowances, if any;	In - progress
The Audit Committee and Integrity Unit should collaborate to address the historical balances.	In - progress
Engagement between Accounting Services, Human Resources, and ICT about Educator/staff termination user manual SAMS ALTMS (Automated Terminations)	Resolved (15 May 2025)
Management should consistently utilise SAMS ALTMS (Automated Terminations) to strengthen and ensure the timely reporting of employee terminations.	Implemented & on-going
A separate session will be held in January 2026 to focus on PAAP progress.	Resolved (26 January 2026)
PAAP to be included as a standard agenda item in all Management Meetings.	Implemented & on-going
Uploading of PAAP POE in the Provincial Treasury portal.	Implemented & on-going

AC RECOMMENDATIONS	RESOLUTION
Inclusion of the implementation status of Auditor General recommendations about NSNP MI as a standard agenda item in AC meetings.	Implemented & on-going
The web based enabled PAAP should be developed by the ICT unit on or before 30 April 2025.	In - progress
Internal Audit should monitor and track the implementation of action plans arising from issued audit reports every quarter, including progress made.	Implemented & on-going
Combined assurance framework and progress should be submitted to AC for further oversight.	In - progress
Management should ensure that the Irregular Expenditure Report is categorised and quantified, with clear classification of cases as determined, condoned, or under assessment.	Implemented & on-going
Management should ensure that the National School Nutrition Programme Report is quantified (explaining the compliance statistics about NSNP monitoring)	Implemented & on-going
Feedback report on letters issued to all officials who have not disclosed their financial interests, explaining the consequences of non-disclosure.	In - progress
Management should accelerate the implementation of corrective actions to address pending PAAP issues in the main Immovable Assets, Staff Debt MI, Irregular Expenditure, and AOPO.	In - progress
Management should ensure compliance with National Treasury Instruction Note 4 of 2022/23, which pertains to the PFMA compliance and reporting framework for the disclosure of unauthorized, irregular, fruitless, and wasteful expenditure.	In - progress

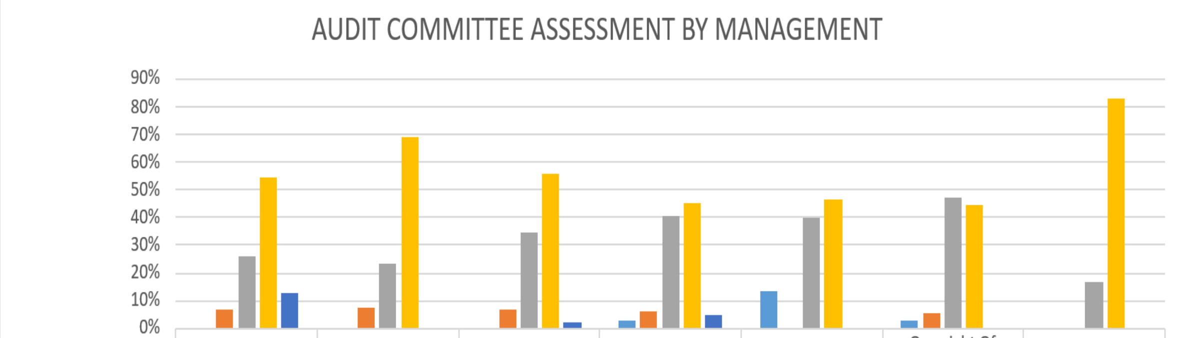
Audit committee performance evaluation

Overall self-assessment results

47% of respondents strongly agree with the positive performance of the audit committee, while 49% agree. Additionally, 3% provided an average rating, and 1% disagreed with the committee’s positive performance.



	Composition And Quality	Understanding Of The Business Environment	Oversight Role On Assurance Providers Activities	Process And Procedure	Communication	Oversight Of Internal Control, Risk Management, Governance and Financial Reporting	Overall Performance
Strongly Disagree	0%	0%	0%	0%	0%	0%	0
Disagree	0%	0%	5%	1%	0%	0%	0
Average	4%	0%	5%	7%	0%	6%	0
Agree	40%	55%	44%	52%	55%	50%	50%
Strongly agree	56%	45%	45%	40%	45%	44%	50%



	Composition And Quality	Understanding Of The Business Environment	Oversight Role On Assurance Providers Activities	Process And Procedure	Communication	Oversight Of Internal Control, Risk Management, Governance and Financial Reporting	Overall Performance
Strongly Disagree	0%	0%	0%	3%	13%	3%	0%
Disagree	7%	8%	7%	6%	0%	6%	0%
Average	26%	23%	35%	41%	40%	47%	17%
Agree	54%	69%	56%	45%	47%	44%	83%
Strongly agree	13%	0%	2%	5%	0%	0%	0%

Attendance of audit committee meetings by audit committee members *(Tabular form)*

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

Name	Qualifications	Professional Affiliation (e.g., SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 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					
Dr SAB Ngobeni	• Higher Diploma in Computer Auditing; • Bachelor of Commerce; • BCompt Honours (CTA); • MPHIL of International Business; • Master in Public Administration (MPA);	IIASA CIMA SAIGA CISA	01 Sept 2024	31 Aug 2027	07	Yes	No	03	02

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					
	• Master's in Business Administration; • Master of Commerce (International and Domestic Tax) • Doctor of Philosophy in Economics and Management Sciences with Business Administration								
Ms SP Mzizl	• Higher Diploma in Education; • Bachelor of Technology in Cost and Management;	ACG; CGISA; ACMA; CGMA; and CIMA	01 March 2024	28 Feb 2027	06	Yes	No	03	01

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					
	• Post Graduate Diploma in Corporate Law; • BCom Honours (Financial Management);								
Ms MF Nchabeleng	• BTech in Internal Auditing • Post Graduate Diploma in Internal Auditing		01 March 2024	28 Feb 2027	06	Yes	No	02	00
Mr BB Manone	• B Com (Accounting) • Postgraduate Certificate (Executive Leadership)	SAIGA SAPA	01 March 2024	28 Feb 2027	05	Yes	No	00	03
Adv. Lufuno Tokyo Nevondwe	• Master of Laws (LLM) in Human Rights	IODSA LPC	01 December 2025	30 November 2028	02	Yes	No	03	02

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					
	• Bachelor of Laws (LLB) • Grade 12								

Remuneration of audit committee members

Rates - Chairperson R2 545 and Members R2 309

None of the Audit Committee Members is employed in the organs of state

Total audit committee expenditure for the reporting period - R632 040,37

12. AUDIT COMMITTEE REPORT

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

Part 1: Audit Committee Reflections – 2025/26

The Audit Committee of the Department of Education upholds its mandate to ensure strong governance, accountability, and compliance with the Public Finance Management Act and Treasury Regulations. Guided by values of transparency and independence, the Committee focuses strategically on oversight of Internal Audit, Risk Management, and fostering stakeholder relationships. The Chief Audit Executive plays a key role beyond auditing by providing valuable insights into governance and risk. At the same time, the Committee operates without hindrance, in full compliance with its Charter and Global Internal Audit Standards.

During the year, the Committee faced challenges such as adapting to regulatory changes and audit resource constraints, which were actively addressed through collaboration with management. The Committee conducted a formal self-evaluation, confirming its effective and independent functioning. It remains committed to supporting the Department in achieving its objectives with diligence and integrity, continuously enhancing controls and oversight to promote sound financial management and organizational performance.

Part 2: Audit Committee Composition and Meeting Attendance

The audit committee consists of five (5) members. The committee is properly constituted, with a balanced representation of independent members with a diverse and appropriate mix of qualifications, skills, and experience. The committee convened 07 times during the year, with 4 being ordinary meetings and the remainder special meetings.

Name	Date appointed	Date Ended	No. of Meetings attended
Dr SAB Ngobeni	01 March 2024	Active	7/7
Ms SP Mzizi	01 March 2024	Active	6/7
Ms MF Nchabeleng	01 March 2024	Active	6/7
Mr BB Manone	01 March 2024	Active	5/7
Adv. Lufuno Tokyo Nevondwe	01 December 2025	Active	2/2

The Audit Committee is satisfied that the Accounting Officer attended all scheduled Audit Committee Meetings. The Department adhered to the provisions of the Audit Committee Charter.

The Audit Committee met with the Executive Authority, Senior Management of the Department, Internal Audit, and the AGSA, collectively to address risks and challenges facing the Department. Several in-committee meetings were held to address investigations, control weaknesses, and deviations within the Department.

Part 3: Audit Committee Focus Areas

The following were reviewed during the year under review

Effectiveness of the Internal Control Systems

The internal control system is intended to safeguard departmental assets, ensure compliance with applicable laws and regulations, and support the achievement of departmental objectives. Internal Audit and the Auditor-General assure the adequacy and effectiveness of these controls in accordance with the PFMA. Controls are continuously evaluated and strengthened through preventative, detective and corrective measures.

The Audit Committee notes improvements in the Department's control environment during the year under review, as reflected by the reduction in audit qualification areas from three qualifications in the previous financial year to one qualification relating to Immovable Tangible Capital Assets: Capital Work in Progress. The Committee further notes improvements in compliance management, including a reduction in Supply Chain Management findings and the successful resolution of the National School Nutrition Program (NSNP) Material Irregularity.

However, challenges remain in relation to immovable asset management, delays in the investigation of misconduct and irregular expenditure cases, capacity constraints in key units, and the timely implementation of corrective actions.

Conclusion: Overall, the Audit Committee is of the view that the Department's system of internal control is moderately effective in mitigating risks and supporting the achievement of departmental objectives. While progress has been made in strengthening governance, compliance and financial management, continued focus on addressing the remaining control weaknesses and implementing corrective actions is required to improve the control environment and audit outcomes further.

Effectiveness of the Internal Audit Function (IAF)

The Committee has satisfied itself that the Internal Audit Function maintained its independence and objectivity throughout the year under review. The Internal Audit Charter and risk-based Internal Audit Plan were approved by the Committee and aligned to the Department's key risks.

The Committee is of the view that the Internal Audit Function was effective during the financial year. Internal Audit provided adequate coverage of key risk areas and contributed to strengthening governance, risk management and internal controls through assurance, probity and follow-up audits.

The Committee further notes the positive recognition of the Internal Audit Function by the Auditor-General of South Africa (AGSA) regarding the quality of audit work performed and the monitoring of management's implementation of audit recommendations.

The Committee also noted effective collaboration amongst Management, AGSA and Internal Audit and continues to encourage the strengthening of Combined Assurance arrangements within the Department.

Effectiveness of risk management

During the reporting period, the Audit Committee continued to receive regular updates on the Department's risk management activities, reaffirming its commitment to robust Enterprise Risk Management (ERM) practices. The Committee is satisfied that risk management remains a key focus area, with significant efforts by Management to identify, assess, and monitor key risks.

The Committee emphasizes the urgent need for the timely implementation of risk mitigation plans to keep departmental risks within approved tolerance levels. It is imperative that Management fully owns the ERM process and provides ongoing support to the Chief Risk Officer to strengthen risk oversight and enhance the Department's overall performance and resilience. The Committee will maintain active oversight to ensure continuous improvement in risk management maturity.

Adequacy, reliability, and accuracy of financial and performance information

The Audit Committee reviewed the interim and annual financial statements with due consideration of Provincial Treasury review notes and previous audit outcomes. The Committee noted an improvement in the quality and availability of supporting information submitted for review and the responsiveness of Management in addressing matters raised during the review process.

Whilst the Committee notes that further improvement is required in the area of performance information, particularly regarding the reliability of reported achievements, it is satisfied that the financial and performance information presented was generally adequate, reliable and supported by appropriate evidence, subject to the matters raised in the Auditor-General's Report.

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

The Audit Committee has undertaken a review of the adequacy and effectiveness of the organization's Information and Communication Technology (ICT) governance framework. The Audit Committee acknowledges progress made in establishing ICT governance structures. However, to achieve full effectiveness and support the organization's strategic goals, focused improvements are required in governance, risk management, and performance monitoring. The Committee will continue to monitor management's implementation of the recommended actions and assess progress periodically.

Accounting and auditing concerns identified as a result of internal and external audits.

The Audit Committee acknowledges several accounting and auditing concerns identified through both internal and external audit processes during the year. With the implementation of remediation efforts and enhanced controls, the Auditor-General's audit outcome showed a notable reduction in qualification areas compared to the previous financial year. Persistent challenges include unresolved irregular expenditures, weaknesses in asset management, and delayed implementation of corrective actions, all of which require ongoing management attention.

Compliance with legal and regulatory provisions

The Committee is satisfied that the Department has generally complied with applicable legal and regulatory frameworks, including the Public Finance Management Act (PFMA) and Treasury Regulations except for matters raised by AGSA. Compliance monitoring remains a critical focus across all levels of management, ensuring adherence to legislation governing financial management and reporting.

The Committee notes the introduction and implementation of probity audits during the year under review as a proactive measure to strengthen governance and promote compliance within the procurement environment. The outcomes of these audits enabled Management to identify and address potential compliance risks timeously, contributing to improved procurement practices and a reduction in Supply Chain Management compliance findings compared to the previous financial year.

The Department has taken deliberate steps to address compliance gaps identified in prior audits. However, some risk areas still require enhanced controls, consistent application of legislative requirements, and timely implementation of corrective actions.

The quality of the in-year management and monthly/quarterly reports submitted in terms of legislation

The Audit Committee is pleased with the quality of the in-year financial and non-financial reports submitted monthly and quarterly in terms of applicable legislation, particularly the PFMA and Division of Revenue Act. These reports have been prepared diligently, providing transparent and reliable information for decision-making purposes. The Committee confirms that reports submitted during the year complied with the required statutory reporting frameworks and standards.

Combined Assurance

The Audit Committee endorses the adoption and implementation of combined assurance to strengthen the overall governance and risk management framework. While progress has been made in enhancing communication and coordination between Internal Audit, Executive Management, and the Auditor-General, the Department is encouraged to integrate combined assurance practices fully. This will provide a more consolidated and efficient approach to risk assurance and mitigation.

Evaluation of the annual financial statements

The Committee reviewed the Annual Financial Statements for the year ended 31 March 2026 before and after the audit process. The Committee notes that Management responded positively to matters raised during the reviews conducted by Internal Audit and Provincial Treasury and implemented corrective actions, where applicable, before the submission of the Annual Financial Statements to the Auditor-General.

The Committee is satisfied that, except for the matters reported by the Auditor-General in the audit report, the Annual Financial Statements materially comply with the requirements of the Public Finance Management Act (PFMA) and the Modified Cash Standards (MCS), and fairly present the financial position, operational results and cash flows of the Department for the year under review.

The Committee further encourages Management to sustain the momentum in addressing the remaining audit findings and strengthening the overall control environment.

External Audit

The external audit performed by the Auditor-General of South Africa was conducted in accordance with applicable standards and regulations. The Audit Committee appreciates the cooperative working relationship established with the Auditor-General’s office, which has enhanced accountability and governance within the Department. The Committee remains committed to acting on audit findings and recommendations to strengthen controls and operational efficiency.

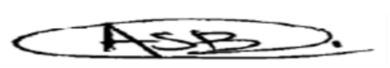
Auditor-General’s Report

The Auditor-General's report for the year under review reflected a qualified audit opinion. The Audit Committee notes the progress made by the Department, as evidenced by the reduction in qualification areas and improvements in certain aspects of governance, compliance and financial management. The Committee also notes progress made in addressing audit findings and material irregularities, including the successful resolution of the National School Nutrition Program (NSNP) Material Irregularity.

Whilst acknowledging the progress achieved, the Committee notes that further improvement is required in certain areas, including the management of immovable tangible capital assets and the reliability of performance information. The Audit Committee accepts the Auditor-General's report and opinion and appreciates the valuable recommendations provided. The Committee will continue to monitor the implementation of corrective actions to support continuous improvement in governance, accountability and service delivery.

Conclusion

The Audit Committee remains committed to promoting sound governance, effective risk management, and accountability within the Department. The Committee is encouraged by the progress made during the year under review, including improvements in audit outcomes, compliance management, and the implementation of corrective actions. Whilst opportunities for further improvement remain, particularly in relation to the remaining audit findings and performance information, the Committee is confident that continued Management commitment and sustained focus on addressing control weaknesses will further strengthen the Department's control environment and support improved service delivery outcomes.



Dr SAB Ngobeni
Chairperson of the Audit Committee
Department of North West
31 July 2026

13. BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with compliance with 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?	No	
Developing and implementing a preferential procurement policy?	Yes	
Determining qualification criteria for the sale of state-owned enterprises?	No	
Developing criteria for entering into partnerships with the private sector?	No	
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	

PART D: HUMAN RESOURCE MANAGEMENT

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.

1. OVERVIEW OF HUMAN RESOURCES

Provide commentary on the following:

- The status of human resources in the department.
- Human resource priorities for the year under review and the impact of these.
- Workforce planning and key strategies to attract and recruit a skilled and capable workforce.
- Employee performance management.
- Employee wellness programmes.
- Highlight achievements and challenges faced by the department, as well as future human resource plans /goals.

2. HUMAN RESOURCES OVERSIGHT STATISTICS

The department must provide the following key information on its human resources. All the financial amounts must agree with the amounts disclosed in the annual financial statements. Provide reasons for any variances.

Please note that it is very important to follow the format and standards prescribed, to enable collation and comparison of information. **If sub headings/tables do not apply to the department, it should be stated that there is nothing to report on. Numbering of tables must not be changed and should be maintained as in the guidelines.**

Include any other tables for HR if considered necessary by the department and required by any specific government oversight body. These additional tables must be included at the end of the standardised HR information.

2.1 Personnel related expenditure

The following tables summarise the final audited personnel-related expenditure by programme and by salary bands. In particular, it indicates 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	1 543 651	1 336 017	1 808		6	720
PUB ORDINARY SCHOOL EDUCATION	17 499 331	15 379 887			66	520
INDEPENDENT SCHOOL SUBSIDIES	54 109	0			0	0
PUBLIC SPECIAL SCHOOL EDUDUCATION	1 031 715	755 098	1 347		3	544
EARLY CHILDHOOD DEVELOPMENT	1 089 703	687 259			3	6 738
INFRASTRUCTURE DEVELOPMENT	1 358 052	6 207	340		0	282
EXAMINATION & EDUCA RELATED SERV	691 286	115 430			1	1 079
Total	**23 267 847**	**18 279 898**	**3 495**	**0**	**79**	**526**

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)
Lower skilled (Levels 1-2)	478 029	3	2125	225
Skilled (Levels 3-5)	917 489	5	2633	348
Highly skilled production (Levels 6-8)	12 279 289	67	23484	523
Highly skilled supervision (Levels 9-12)	4 511 951	24	6044	747
Senior and Top Management (Level 13-16)	46 250	0	30	1 542
Non-Permanent Worker	46 889	0	463	101
Total	**18 279 898**	**99**	**34771**	**526**

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	990 314	74	14 902	1	28 569	2	50 970	4
PUB ORDINARY SCHOOL EDUCATE	11 238 361	73	1 385	0	460 833	3	916 929	6
INDEPENDENT SCHOOL SUBSIDIES	0	0		0	0	0	0	0
PUBLIC SPECIAL SCHOOL EDU	538 830	71	75	0	51 396	7	103 468	14
EARLY CHILDHOOD DEVELOPMENT	501 236	73		0		0		0
INFRASTRUCTURE DEVELOPMENT	0	0		0		0		0
EXAMINATION & EDUCA RELATED SERV	97 786	85	1 509	1	2 871	3	5 472	5
Total	**13 366 527**	**73**	**17 871**	**0**	**543 669**	**3**	**1 076 839**	**6**

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
Skilled (level 1-2)	317 363	66	49	0	29 374	6	57 312	12
Skilled (level 3-5)	613 891	67	8 838	1	46 230	5	100 187	11
Highly skilled production (levels 6-8)	9 086 515	74	7 119	0	343 543	3	685 434	6
Highly skilled supervision (levels 9-12	3 317 848	74	1 865	0	124 304	3	233 712	5
Senior management (level 13-16)	30 846	67		0	217	1	194	0
Non Permanent	64	0		0		0		0
Total	**13 366 527**	**73**	**17 871**	**0**	**543 668**	**3**	**1 076 839**	**6**

2.2 Employment and Vacancies

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

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

This information is presented in terms of three key variables:

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

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

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

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ADMINISTRATION	2 311	1 492	35	143
PUB ORDINARY SCHOOL EDUCATE	32 825	29 475	10	868
PUBLIC SPECIAL SCHOOL EDU	2 243	1 687	25	24
EARLY CHILDHOOD DEVELOPMENT	1 576	1 402	11	1
INFRASTRUCTURE DEVELOPMENT	406	103	75	
EXAMINATION & EDUCA RELATED SERV	40	23	43	
SPORTS AND RECREATION	21	14	33	
Total	**39 422**	**34 196**	**13**	**1 036**

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 (SL 1-2)	2 895	2 413	17	125
Skilled (SL 3-5)	4 256	2 929	31	83
Highly skilled production (SL 6-8)	27 647	25 369	8	819
Highly skilled supervision (SL 9-12)	4 580	3 456	25	9
MEC & Senior management (SL 13-16)	44	29	34	
Total	**39 422**	**34 196**	**13**	**1 036**

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
***	10586	9917	6	4
ADMINISTRATION CLERKS	293	126	57	55
ADMINISTRATION OFFICER	11	0	100	
ADMINISTRATIVE RELATED	52	42	19	
ARCHITECT	1	0	100	
ARCHITECTS TOWN AND TRAFFIC PLANNERS	1	1	0	
AUDIOLOGIST	1	0	100	
AUXILIARY AND RELATED WORKERS	19	18	5	
BUILDING AND OTHER PROPERTY CARETAKERS	6	5	17	
BUS AND HEAVY VEHICLE DRIVERS	1	1	0	
BUSINESS DEVELOPMENT OFFICER	27	7	74	
CARETAKER/ CLEANER	561	98	83	48
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	2226	2080	7	55
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	21	17	19	
COMMUNICATION AND INFORMATION RELATED	3	3	0	
COMMUNICATION AND MARKETING MANAGER	2	1	50	1
COMMUNICATION COORDINATOR	4	0	100	
COMPUTER PROGRAMMERS.	3	2	33	
COMPUTER SYSTEM DESIGNERS AND ANALYSTS.	4	4	0	
DATA ENTRY CLERK	13	5	62	2
DATABASE DESIGNER AND ADMINISTRATOR	2	1	50	
EDUCATION SUBJECT (DEVELOPMENT) HEAD	310	229	26	
EDUCATIONAL PSYCHOLOGIST	5	1	80	
ELECTRICAL ENGINEER	5	1	80	1
ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED	130	5	96	
EMPLOYEE WELLNESS PRACTITIONER	27	3	89	
FACILITIES MANAGER	1	1	0	
FARM AID	13	1	92	
FARM HANDS AND LABOURERS	9	9	0	
FARMING FORESTRY ADVISORS AND FARM MANAGERS	4	3	25	

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
FILING AND REGISTRY CLERK	26	3	89	
FINANCE AND ECONOMICS RELATED	1	0	100	
FINANCE CLERK	34	4	88	
FINANCIAL AND RELATED PROFESSIONALS	62	51	18	
FINANCIAL CLERKS AND CREDIT CONTROLLERS	55	47	15	
FOOD SERVICES AIDS AND WAITERS	34	34	0	1
FOOD SERVICES WORKERS	1	1	0	
FOOD TRADE ASSISTANT	1	1	0	
FRAUD EXAMINER	1	1	0	
GARDEN WORKER	22	13	41	10
GENERAL ACCOUNTANT	33	5	85	3
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	1	0	100	
GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN	1	0	100	
HEAD OF PROVINCIAL DEPARTMENT	1	1	0	
HEALTH INSPECTOR	2	2	0	2
HEALTH SCIENCES RELATED	3	3	0	
HEALTHCARE CLEANER	1	1	0	
HOUSEHOLD AND LAUNDRY WORKERS	289	258	11	6
HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED	1	0	100	
HUMAN RESOURCE CLERK	37	6	84	
HUMAN RESOURCE MANAGER	2	1	50	
HUMAN RESOURCE PRACTITIONER	24	5	79	
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	78	63	19	
HUMAN RESOURCES CLERKS	89	82	8	
INDUSTRIAL/ LABOUR RELATIONS OFFICER	7	0	100	
INFORMATION TECHNOLOGY RELATED	3	2	33	
INSPECTORS OF APPRENTICES WORKS AND VEHICLES	16	15	6	
INTERNAL AUDITOR	3	3	0	2
IT SECURITY OFFICER	7	1	86	
KITCHEN HAND	1	1	0	
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	6	3	50	
LEGAL ADMINISTRATION OFFICER	3	1	67	1

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
LEGAL RELATED MANAGER	2	2	0	
LIBRARIAN	7	0	100	
LIBRARY ASSISTANT	10	3	70	
LIBRARY MAIL AND RELATED CLERKS	35	33	6	
LIGHT VEHICLE DRIVER	53	1	98	
LIGHT VEHICLE DRIVERS	45	39	13	1
MATERIAL-RECORDING AND TRANSPORT CLERKS	19	14	26	
MESSENGERS	10	0	100	
MESSENGERS PORTERS AND DELIVERERS	11	7	36	
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA	16	4	75	
MIDDLE MANAGER: ADMINISTRATIVE RELATED	10	6	40	1
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	23	8	65	
MIDDLE MANAGER: SOCIAL SCIENCE RELATED	3	3	0	
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED	3	1	67	
MOTOR VEHICLE DRIVERS	23	21	9	
OCCUPATIONAL THERAPIST	9	2	78	
OCCUPATIONAL THERAPY*	6	5	17	
OFFICE CLEANER	413	51	88	
OFFICE MACHINE OPERATOR	2	1	50	
ORGANISATIONAL DEVELOPMENT PRACTITIONER	7	1	86	
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	1838	1670	9	20
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	2	1	50	
OTHER INFORMATION TECHNOLOGY PERSONNEL.	14	11	21	
OTHER OCCUPATIONS	19904	18265	8	811
PERSONAL ASSISTANT	6	1	83	
PHYSIOTHERAPIST	5	0	100	
PHYSIOTHERAPY	1	1	0	
PROFESSIONAL NURSE	20	15	25	
PROFESSIONALS NOT ELSEWHERE CLASSIFIED.	1258	667	47	
PROGRAMMER ANALYST	3	0	100	

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
PRT.RES.SER.WRK&SOC&HLTH SCI.SUPL&SUP.PER.NT CLSFD	24	3	88	
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS	27	22	19	
PUBLIC/MEDIA RELATIONS MANAGER	1	1	0	1
QUANTITY SURVEYOR	6	0	100	
QUANTITY SURVEYORS & RELA PROF NOT CLASS ELSEWHERE	1	1	0	
REGISTERED NURSE (COMMUNITY HEALTH)	23	0	100	
REGISTERED NURSE (MEDICAL)	2	2	0	
RISK MANAGEMENT AND SECURITY SERVICES	13	12	8	
SAFETY HEALTH AND QUALITY INSPECTORS	3	3	0	
SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER	1	0	100	
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	16	14	13	
SECRETARY (GENERAL)	11	6	46	1
SECURITY GUARDS	6	4	33	
SECURITY OFFICERS	1	1	0	
SENIOR MANAGERS	40	25	38	
SKILLED AGRI.FORES&FISHERY&REL.WORKERS NT CLASSFD	15	0	100	
SOCIAL AUXILIARY WORKER	3	1	67	
SOCIAL COUNSELLING WORKER	1	1	0	1
SOCIAL SERVICES MANAGER	1	1	0	1
SOCIAL WORK AND RELATED PROFESSIONALS	49	47	4	
SOCIAL WORKER	7	5	29	3
SPEECH THERAPIST	4	1	75	
STATISTICIANS AND RELATED PROFESSIONALS	1	1	0	
STRATEGY/MONITORING &EVALUATION MANAGER	1	1	0	
SUPPLY CHAIN PRACTITIONER	17	4	77	
SWITCHBOARD OPERATOR	13	1	92	1
SYSTEMS ADMINISTRATOR	5	0	100	
TEACHERS AIDE	163	13	92	
TECHNIC& ASSOCIATE TECHN.OCCUPATIONS NT CLASSIFIED	6	0	100	

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
TRAINING AND DEVELOPMENT PROFESSIONAL	1	0	100	
TRANSLATOR	3	0	100	
TRANSPORT CLERK	8	4	50	4
WORD PROCESSING OPERATOR	5	0	100	
TOTAL	**39 422**	**34 196**	**13**	**1 036**

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
  - (a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
  - (b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
  - (c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and

(d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

2.3 Filling of SMS Posts

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

Table 3.3.1 SMS post information as on 31 March 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	1	1	100%	0	0
Salary Level 15	3	1	33%	2	67%
Salary Level 14	7	3	43%	4	57%
Salary Level 13	31	24	77%	7	23%
Total	**42**	**29**	**69%**	**13**	**31%**

Table 3.3.2 SMS post information as on 30 September 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	1	1	100%	0	0
Salary Level 15	3	1	33%	2	67%
Salary Level 14	7	2	29%	5	71%
Salary Level 13	31	23	74%	8	26%
Total	**42**	**27**	**64%**	**15**	**36%**

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	2	-	-
Salary Level 14	1	1	-
Salary Level 13	4	1	-
Total	**7**	**2**	**-**

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
Budgetary reasons/ No approval received.

Reasons for vacancies not filled within twelve months
Budgetary reasons/ No approval received.

Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.3, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes.

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 2026

Reasons for vacancies not advertised within six months
None

Reasons for vacancies not filled within six months
None

Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.2, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes. In the event of non-compliance with this regulation, the relevant executive authority or head of department must take appropriate disciplinary steps in terms of section 16A(1) or (2) of the Public Service Act.

2.4 Job Evaluation

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

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 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)	2 895						
Skilled (Levels 3-5)	4 256	214	5.03%	214	5.03%	0	0
Highly skilled production (Levels 6-8)	27 647						
Highly skilled supervision (Levels 9-12)	4 580						
Senior Management Service Band A	32						
Senior Management Service Band B	7						
Senior Management Service Band C	3						
Senior Management Service Band D	1						
MEC	1						
Total	**39 422**	**214**	**5.03%**	**214**	**5.03%**	**0**	**0**

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

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

Gender	African	Asian	Coloured	White	Total
Female	116	0	**1**	12	129
Male	83	**0**	**0**	**2**	**85**
Total	**199**	**0**	**1**	**14**	**214**

Employees with a disability	

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

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 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				**0**
Percentage of total employed				**0**

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

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

Gender	African	Asian	Coloured	White	Total
Female					
Male					
Total	**0**	**0**	**0**	**0**	**0**

Employees with a disability	**0**	**0**	**0**	**0**	**0**

Notes

- If there were no cases where the salary levels were higher than those determined by job evaluation, keep the heading and replace the table with the following:

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

2.5 Employment Changes

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

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

Salary band	Number of employees at beginning of period-1 April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	2 354	23	63	3
Skilled (Levels 3-5)	2 842	40	111	4
Highly skilled production (Levels 6-8)	25 568	4 050	4 744	19
Highly skilled supervision (Levels 9-12)	3 299	30	712	22
Senior Management Service Band A (Level 13)	25	0	4	16
Senior Management Service Band B (Level 14)	4	0	2	50
Senior Management Service Band C (Level 15)	3	0	2	67
MEC & Senior Management Service Band D (Level 16)	1	0	0	0
Contracts	238	251	238	100
Total	**34 334**	**4 394**	**5 876**	**17**

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
**	10232	0	0	0
ACCOUNT CLERK(PUBLIC RELATIONS/COMMUNICATION)	0	1	1	0
ADMINISTRATION CLERKS	76	95	167	220
ADMINISTRATION OFFICER	7	1	1	14
ADMINISTRATIVE RELATED	41	0	0	0
AGRICULTURAL TECHNICIAN	0	1	0	0
ARCHITECTS TOWN AND TRAFFIC PLANNERS	1	0	0	0
AUXILIARY AND RELATED WORKERS	19	0	0	0
BUILDING AND OTHER PROPERTY CARETAKERS	5	0	0	0
BUS AND HEAVY VEHICLE DRIVERS	1	0	0	0
BUSINESS DEVELOPMENT OFFICER	3	0	0	0
CARETAKER/ CLEANER	38	63	38	100
CHIEF FINANCIAL OFFICER	0	1	0	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	2188	0	38	2
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	20	0	1	5
CLINICAL NURSE PRACTITIONER	0	0	2	0
COMMUNICATION AND INFORMATION RELATED	3	0	0	0
COMMUNICATION AND MARKETING MANAGER	0	3	2	0
COMPUTER PROGRAMMERS.	3	0	0	0
COMPUTER SYSTEM DESIGNERS AND ANALYSTS.	4	0	0	0
DATA ENTRY CLERK	1	6	2	200
EDUCATION SUBJECT (DEVELOPMENT) HEAD	25	0	0	0
ELECTRICAL ENGINEER	0	1	0	0
ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED	1	0	0	0
EMPLOYEE WELLNESS PRACTITIONER	1	0	0	0
ETHICS OFFICER	0	1	1	0
FACILITIES MANAGER	1	0	0	0
FARM HANDS AND LABOURERS	9	0	0	0
FARMING FORESTRY ADVISORS AND FARM MANAGERS	3	0	0	0
FILING AND REGISTRY CLERK	2	2	0	0
FINANCE AND ECONOMICS RELATED	1	0	0	0
FINANCE CLERK	2	4	3	150

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
FINANCE MANAGER	0	0	2	0
FINANCIAL ACCOUNTANT	0	0	2	0
FINANCIAL AND RELATED PROFESSIONALS	54	0	2	4
FINANCIAL CLERKS AND CREDIT CONTROLLERS	51	0	0	0
FOOD SERVICES AIDS AND WAITERS	34	0	0	0
FOOD SERVICES WORKERS	1	0	0	0
FOOD TRADE ASSISTANT	1	1	1	100
FRAUD EXAMINER	1	0	0	0
GARDEN WORKER	0	1	1	0
GENERAL ACCOUNTANT	5	4	1	20
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	1	0	0	0
HEAD OF PROVINCIAL DEPARTMENT	0	1	0	0
HEALTHCARE CLEANER	0	0	1	0
HEALTH INSPECTOR	2	2	0	0
HEALTH SCIENCES RELATED	3	0	0	0
HEALTHCARE CLEANER	0	1	0	0
HOUSEHOLD AND LAUNDRY WORKERS	263	0	2	1
HUMAN RESOURCE CLERK	3	7	9	300
HUMAN RESOURCE PRACTITIONER	1	1	1	100
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	75	0	3	4
HUMAN RESOURCES CLERKS	85	0	2	2
INFORMATION SERVICES MANAGER	0	0	1	0
INFORMATION TECHNOLOGY RELATED	2	0	0	0
INSPECTORS OF APPRENTICES WORKS AND VEHICLES	16	0	1	6
INTERNAL AUDITOR	0	1	1	0
INTERPRETER	5	0	0	0
KITCHEN HAND	1	0	7	700
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	3	0	0	0
LEGAL ADMINISTRATION OFFICER	0	1	1	0
LEGAL RELATED MANAGER	2	0	0	0
LIBRARY ASSISTANT	0	2	0	0
LIBRARY MAIL AND RELATED CLERKS	33	0	1	3
LIGHT VEHICLE DRIVERS	43	1	5	12
MANAGERS NOT ELSEWHERE CLASSIFIED	0	1	2	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	18	0	0	0

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
MATHEMATICIANS AND RELATED PROFESSIONALS	0	0	1	0
MESSENGERS	0	0	2	0
MESSENGERS PORTERS AND DELIVERERS	10	0	0	0
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA	0	2	2	0
MIDDLE MANAGER: ADMINISTRATIVE RELATED	2	3	4	200
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	3	1	0	0
MIDDLE MANAGER: HEALTH SCIENCE RELATED	0	0	1	0
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED	1	0	3	300
MOTOR VEHICLE DRIVERS	22	0	0	0
NURSE EDUCATOR	0	1	0	0
OCCUPATIONAL THERAPIST	2	2	0	0
OCCUPATIONAL THERAPY*	6	0	1	17
OFFICE CLEANER	22	12	27	123
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	1798	0	28	2
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	1	0	0	0
OTHER CLERICAL SUPPORT WORKERS	0	0	25	0
OTHER INFORMATION TECHNOLOGY PERSONNEL.	12	0	1	8
OTHER MIDDLE MANAGER	2	2	3	150
OTHER OCCUPATIONS	18275	4143	5445	30
PERSONAL ASSISTANT	3	0	0	0
PHYSICAL ASSET MANAGER	0	0	1	0
PHYSIOTHERAPY	1	0	0	0
POLICY AND PLANNING MANAGERS	0	1	1	0
PROFESSIONAL NURSE	16	0	0	0
PROFESSIONALS NOT ELSEWHERE CLASSIFIED.	615	0	1	0
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS	25	0	1	4
PUBLIC/MEDIA RELATIONS MANAGER	0	1	0	0
QUANTITY SURVEYORS & RELA PROF NOT CLASS ELSEWHERE	1	0	0	0
REGISTERED NURSE (DEVELOPMENTAL DISABILITY)	0	0	1	0
REGISTERED NURSE (DISABILITY AND REHABILITATION)	0	2	0	0

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
RISK MANAGEMENT AND SECURITY SERVICES	10	0	0	0
RISK OFFICER	0	0	1	0
SAFETY HEALTH AND QUALITY INSPECTORS	3	0	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	15	0	0	0
SECRETARY (GENERAL)	3	4	2	67
SECURITY GUARDS	3	0	0	0
SECURITY OFFICERS	1	0	0	0
SENIOR MANAGERS	33	0	4	12
SOCIAL COUNSELLING WORKER	0	1	0	0
SOCIAL SERVICES MANAGER	0	1	2	0
SOCIAL WORK AND RELATED PROFESSIONALS	48	0	0	0
SOCIAL WORKER	2	4	2	100
SPEECH THERAPIST	0	1	1	0
STATISTICIANS AND RELATED PROFESSIONALS	1	0	0	0
STRATEGY/MONITORING &EVALUATION MANAGER	1	0	1	100
SUPPLY CHAIN CLERK	0	1	4	0
SUPPLY CHAIN PRACTITIONER	5	2	2	40
SWITCHBOARD OPERATOR	0	1	3	0
SYSTEMS ADMINISTRATOR	0	1	0	0
TEACHERS AIDE	2	0	0	0
TRANSLATOR	0	1	0	0
TRANSPORT CLERK	0	4	4	0
TOTAL	**34 334**	**4 394**	**5 876**	**17**

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
  - (a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
  - (b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
  - (c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
  - (d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

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

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

Termination Type	Number	% of Total Resignations
Death	142	2
Resignation	363	6
Expiry of contract	4076	69
Dismissal – abscondment	13	0
Dismissal – operational changes		0
Dismissal – misconduct	24	0
Dismissal – inefficiency		0
Discharged due to ill-health	29	1
Retirement	1154	20
Transfer to other Public Service Departments	72	1
Other	3	0
Total	**5 876**	**100**
Total number of employees who left as a % of total employment		**17**

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
** *	10232		0		0
ACCOUNT CLERK(PUBLIC RELATIONS/COMMUNICATION)	0		0	4	0
ADMINISTRATION CLERKS	76	6	8	1233	1622
ADMINISTRATION OFFICER	7		0	9	129
ADMINISTRATIVE RELATED	41		0		0
ARCHITECTS TOWN AND TRAFFIC PLANNERS	1		0		0
AUXILIARY AND RELATED WORKERS	19		0		0
BUILDING AND OTHER PROPERTY CARETAKERS	5		0		0
BUS AND HEAVY VEHICLE DRIVERS	1		0		0
BUSINESS DEVELOPMENT OFFICER	3		0		0
CARETAKER/ CLEANER	38	8	21	466	1226
CHIEF FINANCIAL OFFICER	0		0	4	0
CHILD AND YOUTH CARE SERVICE MANAGER	0		0	5	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	2188		0		0
CLERICAL SUPPLEME.WORKERS NOT ELSEWHERE CLASSIFIED	0		0	16	0
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	20		0		0
CLINICAL NURSE PRACTITIONER	0		0	2	0
COMMUNICATION AND INFORMATION RELATED	3		0		0
COMMUNICATION AND MARKETING MANAGER	0		0	2	0
COMPLIANCE OFFICER	0		0	1	0
COMPUTER PROGRAMMERS.	3		0		0
COMPUTER SYSTEM DESIGNERS AND ANALYSTS.	4		0		0
COUNSELLING PSYCHOLOGIST	0		0	9	0
DATA ENTRY CLERK	1		0	6	600
DEVELOPER PROGRAMMER	0		0	1	0
DISPATCHING AND RECEIVING CLERK	0		0	1	0
EDUCATION SUBJECT (DEVELOPMENT) HEAD	25		0		0
ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED	1		0	1	100
EMPLOYEE WELLNESS PRACTITIONER	1		0	1	100

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
FACILITIES MANAGER	1		0		0
FARM AID	0		0	5	0
FARM HANDS AND LABOURERS	9		0		0
FARMING FORESTRY ADVISORS AND FARM MANAGERS	3		0		0
FILING AND REGISTRY CLERK	2	1	50	8	400
FINANCE AND ECONOMICS RELATED	1		0		0
FINANCE CLERK	2	1	50	16	800
FINANCE MANAGER	0	1	0	12	0
FINANCIAL ACCOUNTANT	0		0	16	0
FINANCIAL AND RELATED PROFESSIONALS	54		0		0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	51		0		0
FOOD SERVICES AIDS AND WAITERS	34		0		0
FOOD SERVICES WORKERS	1		0		0
FOOD TRADE ASSISTANT	1		0	1	100
FRAUD EXAMINER	1		0		0
GARDEN WORKER	0		0	3	0
GENERAL ACCOUNTANT	5		0		0
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	1		0		0
HANDYPERSON	0		0	1	0
HEALTH INSPECTOR	2		0		0
HEALTH PROMOTION PRACTITIONER	0		0	2	0
HEALTH SCIENCES RELATED	3		0		0
HEALTHCARE CLEANER	0		0	14	0
HOUSEHOLD AND LAUNDRY WORKERS	263		0		0
HUMAN RESOURCE CLERK	3		0	41	1367
HUMAN RESOURCE MANAGER	0	1	0	6	0
HUMAN RESOURCE PRACTITIONER	1	2	200	29	2900
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	75		0	1	1
HUMAN RESOURCES CLERKS	85		0		0
INDUSTRIAL/ LABOUR RELATIONS OFFICER	0		0	2	0
INFORMATION SERVICES MANAGER	0		0	1	0
INFORMATION TECHNOLOGY & SYSTEMS MANAGER	0		0	3	0
INFORMATION TECHNOLOGY RELATED	2		0		0

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
INSPECTORS OF APPRENTICES WORKS AND VEHICLES	16		0		0
INTERNAL AUDITOR	0	1	0	7	0
INTERPRETER	5		0		0
KITCHEN HAND	1		0	156	1560 0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	3		0		0
LAUNDRY WORKER (GENERAL)	0		0	1	0
LEGAL RELATED MANAGER	2		0		0
LIBRARIAN	0		0	1	0
LIBRARY ASSISTANT	0		0	2	0
LIBRARY MAIL AND RELATED CLERKS	33		0		0
LIGHT VEHICLE DRIVERS	43		0	49	114
MACHINE SHORTHAND REPORTER	0		0	1	0
MANAGERS NOT ELSEWHERE CLASSIFIED	0	1	0	14	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	18		0		0
MESSENGERS	0		0	5	0
MESSENGERS PORTERS AND DELIVERERS	10		0		0
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA	0	1	0	11	0
MIDDLE MANAGER: ADMINISTRATIVE RELATED	2	1	50	12	600
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	3	1	33		0
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED	1		0		0
MOTOR VEHICLE DRIVERS	22		0		0
NURSE MANAGER	0	1	0		0
OCCUPATIONAL HYGIENE INSPECTOR	0		0	1	0
OCCUPATIONAL THERAPIST	2		0	1	50
OCCUPATIONAL THERAPY*	6		0		0
OCCUPATIONAL/ JOB ANALYST	0		0	1	0
OFFICE CLEANER	22	1	5	630	2864
ORGANISATIONAL DEVELOPMENT PRACTITIONER	0	1	0	6	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	1798		0	1	0
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	1		0		0

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 CLERICAL SUPPORT WORKERS	0		0	20	0
OTHER INFORMATION TECHNOLOGY PERSONNEL.	12		0		0
OTHER MIDDLE MANAGER	2	3	150	6	300
OTHER OCCUPATIONS	18275	1053	6	25052	137
PERSONAL ASSISTANT	3		0	3	100
PHYSIOTHERAPY	1		0		0
POLICY AND PLANNING MANAGERS	0		0	2	0
PROFESSIONAL NURSE	16		0		0
PROFESSIONALS NOT ELSEWHERE CLASSIFIED	0		0	1	0
PROFESSIONALS NOT ELSEWHERE CLASSIFIED.	615		0	2	0
PROGRAMME OR PROJECT MANAGER	0		0		0
PROGRAMMER ANALYST	0		0	1	0
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS	25		0	1	4
QUANTITY SURVEYORS & RELA PROF NOT CLASS ELSEWHERE	1		0		0
REGISTERED NURSE (COMMUNITY HEALTH)	0		0	1	0
REGISTERED NURSE (DEVELOPMENTAL DISABILITY)	0		0	1	0
REGISTERED NURSE (MEDICAL)	0		0	1	0
REGISTRY AND MAILING CLERK	0		0	14	0
REGULATORY INSPECTOR	0		0	3	0
RISK MANAGEMENT AND SECURITY SERVICES	10		0		0
SAFETY HEALTH AND QUALITY INSPECTORS	3		0		0
SAFETY INSPECTOR	0		0	3	0
SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER	0		0	1	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	15		0		0
SECRETARY (GENERAL)	3		0	4	133
SECURITY GUARDS	3		0		0
SECURITY OFFICERS	1		0	1	100
SENIOR MANAGERS	33		0		0
SOCIAL AUXILIARY WORKER	0		0	1	0
SOCIAL WORK AND RELATED PROFESSIONALS	48		0		0
SOCIAL WORKER	2		0	16	800

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
SOFTWARE DEVELOPER	0		0	1	0
SPEECH THERAPY AND AUDIOLOGY	0		0	1	0
STATISTICIANS AND RELATED PROFESSIONALS	1		0		0
STRATEGY/MONITORING &EVALUATION MANAGER	1		0		0
SUPPLY CHAIN CLERK	0		0	18	0
SUPPLY CHAIN MANAGER	0		0	1	0
SUPPLY CHAIN PRACTITIONER	5		0	6	120
SWITCHBOARD OPERATOR	0		0	7	0
SYSTEMS ADMINISTRATOR	0	1	0	33	0
TEACHERS AIDE	2		0		0
TELECOMMUNICATIONS TECHN.OFFICER/TECHNOLOGIST	0		0	1	0
TRAINING AND DEVELOPMENT PROFESSIONAL	0		0	1	0
TRANSPORT CLERK	0		0	9	0
Total	**34 334**	**1 085**	**3**	**28 033**	**82**

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 (SL 1-2)	2 465	8	0	1 022	42
Skilled (SL 3-5)	2 931	7	0	1 795	61
Highly skilled production (SL 6-8)	25 594	670	3	19 176	75
Highly skilled supervision (SL 9-12)	3 310	399	12	6 037	182
Senior management (SL 13-16)	34	1	3	3	9
Total	**34 334**	**1 085**	**3**	**28 033**	**82**

2.6 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	
ELEMENTARY OCCUPATIONS	65	1		1	98	1		5	171
CLERICAL SUPPORT WORKERS	58				100			2	160
MANAGERS	97			3	144		1	15	260
PROFESSIONALS	207	3	2	12	427	8	2	47	708
PLANT, MACHINE OPERATORS AND ASSEMBLERS	1								1
PROTECTIVE AND RESCUE SERVICE WORKERS, SOCIAL AND HEALTH SCIENCES SUPPLEMENTARY AND SUPPORT PERSONNEL	6				11				17
SKILLED AGRICULTURAL, FORESTRY, FISHERY, CRAFT AND RELATED TRADES WORKERS									
TECHNICIANS AND ASSOCIATE TECHNICAL OCCUPATIONS	4				2				6
SECURITY AND CUSTODIAL PERSONNEL									
OTHER	5 222	46	7	316	11 461	103	29	1 081	18 265
UNKNOWN / BLANK - VALUE NOT CAPTURED	4 448	38	9	198	8 962	98	23	832	14 608
Total	**10 108**	**88**	**18**	**530**	**21 205**	**210**	**55**	**1 982**	**34 196**
Employees with disabilities	13			2	14	1		1	31

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	2				1				3
Senior Management	17		1		7	1			26
Professionally qualified and experienced specialists and mid-management	616	9	1	47	412	5	5	34	1 129
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	7 254	67	16	457	17 867	177	46	1 812	27 696
Semi-skilled and discretionary decision making	880	3		12	1 905	19	4	106	2 929
Unskilled and defined decision making	1 339	9		14	1 013	8		30	2413
Total	**10 108**	**88**	**18**	**530**	**21 205**	**210**	**55**	**1 982**	**34 196**
Employees with disabilities	13			2	14	1		1	31

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	2								2
Professionally qualified and experienced specialists and mid-management	8			3	10			1	22
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1 144	11		59	2 599	31	2	226	4 072
Semi-skilled and discretionary decision making	50			1	111			6	168
Unskilled and defined decision making	57				62	1		2	122
UNKNOWN	1				1				2
Total	**1 263**	**11**	**0**	**63**	**2 783**	**32**	**2**	**235**	**4 389**
Transfers to the Department	2				3				**5**
Total including transfers to the Department	**12 65**	**11**	**0**	**63**	**2 786**	**32**	**2**	**235**	**4 394**
Employees with disabilities									

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	
Top Management									
Senior Management	1								1
Professionally qualified and experienced specialists and mid-management	26	1		6	26		1	4	64
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	378			23	529	3	4	68	1 005
Semi-skilled and discretionary decision making	5				2				7
Unskilled and defined decision making	1				7				8
Total	**411**	**1**	**0**	**29**	**564**	**3**	**5**	**72**	**1 085**
Employees with disabilities									0

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	
Top Management	2								2
Senior Management	2				3				5
Professionally qualified and experienced specialists and mid-management	112	2	3	15	107	1	2	31	273
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1 434	15	3	83	3 226	36	11	320	5 128
Semi-skilled and discretionary decision making	79			6	145	2		6	238
Unskilled and defined decision making	77			3	77	1			158
Total	**1 706**	**17**	**6**	**107**	**3 558**	**40**	**13**	**357**	**5 804**
Transfers out of the Department	22			4	40			6	72
Total including transfers out of the Department	**1 728**	**17**	**6**	**111**	**3 598**	**40**	**13**	**363**	**5 876**
Employees with Disabilities	2							1	**3**

Table 3.6.6 Disciplinary action for the period 1 April 2025 to 31 March 2026

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Case/charges withdrawn	21				14				35
Counseling	02				0				02
Demotion	00				01				01
Deemed dismissed	19				13				32
Dismissal	10				02				12
Final Written Warning	02				02				04
Fine not exceeding one month's salary	00				01				01
Not guilty – no sanction	04				02				06
Suspended sanction	00				00				00
Suspension without pay	07				07				14
Written Warning	02				00				02
Total	**67**				**42**				**109**

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	0	0	0	0	0	0	0	0	0
Professionals	2 072	361	370	436	2 519	346	334	682	7 120
Technicians and associate professionals	22	0	0	0	28	0	0	0	50
Clerks	129	1	0	0	217	2	0	1	350
Service and sales workers									
Skilled agriculture and fishery workers									
Craft and related trades workers									
Plant and machine operators and assemblers									
Elementary occupations	0	0	0	0	0	0	0	0	0
Total									
Employees with disabilities	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

2.7 Signing of Performance Agreements by SMS Members

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

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

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1			
Salary Level 16	1	1	1	100%
Salary Level 15	3	1	1	100%
Salary Level 14	7	3	3	100%
Salary Level 13	35	21	20	99%
Total	**45**	**25**	**25**	**99%**

Notes

- In the event of a National or Provincial election occurring within the first three months of a financial year all members of the SMS must conclude and sign their performance agreements for that financial year within three months following the month in which the elections took place. For example if elections took place in April, the reporting date in the heading of the table above should change to 31 July 2025.

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

Reasons
Other SMS members were acting and were required to submit after 3 months on acting posts
Post are vacant

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

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

Reasons
None . Mr Ntshwe (Chief of staff) as a political appointee was never taken on board for 2025/26

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

2.8 Performance Rewards

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

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 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					
Female	180	21205	1	6 114 872,49	33 971,50
Male	80	10108	1	2 710 836,40	33 885,50
Asian					
Female	3	210	1	101 922,00	33 974,00
Male	1	88	1	33 362,40	33 362,40
Coloured					
Female	1	55	2	35 197,20	35 197,20
Male		18	0		0,00
White					
Female	6	1982	0	202 155,00	33 692,50
Male	2	530	0	70 394,40	35 197,20
Total	**273**	**34196**	**1**	**9 268 739,89**	**33 951,40**

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 (SL 1-2)		2413	0		0,00	0
Skilled (SL 3-5)	1	2929	0	22 295,70	22 295,70	0
Highly skilled production (SL 6-8)	251	25369	1	8 530 897,39	33 987,60	0
Highly skilled supervision (SL 9-12)	21	3456	1	715 546,80	34 073,70	0
Total	**273**	**34167**	**1**	**9 268 739,89**	**33 951,40**	**0**

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
***		9917	0		0,00
ADMINISTRATION CLERKS		126	0		0,00
ADMINISTRATIVE RELATED		42	0		0,00
ARCHITECTS TOWN AND TRAFFIC PLANNERS		1	0		0,00
AUXILIARY AND RELATED WORKERS		18	0		0,00
BUILDING AND OTHER PROPERTY CARETAKERS		5	0		0,00
BUS AND HEAVY VEHICLE DRIVERS		1	0		0,00
BUSINESS DEVELOPMENT OFFICER		7	0		0,00
CARETAKER/ CLEANER		98	0		0,00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.		2080	0		0,00
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)		17	0		0,00
COMMUNICATION AND INFORMATION RELATED		3	0		0,00
COMMUNICATION AND MARKETING MANAGER		1	0		0,00
COMPUTER PROGRAMMERS.		2	0		0,00
COMPUTER SYSTEM DESIGNERS AND ANALYSTS.		4	0		0,00
DATA ENTRY CLERK		5	0		0,00
DATABASE DESIGNER AND ADMINISTRATOR		1	0		0,00
EDUCATION SUBJECT (DEVELOPMENT) HEAD		229	0		0,00
EDUCATIONAL PSYCHOLOGIST		1	0		0,00
ELECTRICAL ENGINEER		1	0		0,00
ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED		5	0		0,00
EMPLOYEE WELLNESS PRACTITIONER		3	0		0,00
FACILITIES MANAGER		1	0		0,00
FARM AID		1	0		0,00
FARM HANDS AND LABOURERS		9	0		0,00
FARMING FORESTRY ADVISORS AND FARM MANAGERS		3	0		0,00
FILING AND REGISTRY CLERK		3	0		0,00
FINANCE CLERK	1	4	25	22 295,70	22 295,70
FINANCIAL ACCOUNTANT	1	0	0	39 711,60	39 711,60

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
FINANCIAL AND RELATED PROFESSIONALS		51	0		0,00
FINANCIAL CLERKS AND CREDIT CONTROLLERS		47	0		0,00
FOOD SERVICES AIDS AND WAITERS		34	0		0,00
FOOD SERVICES WORKERS		1	0		0,00
FOOD TRADE ASSISTANT		1	0		0,00
FRAUD EXAMINER		1	0		0,00
GARDEN WORKER		13	0		0,00
GENERAL ACCOUNTANT		5	0		0,00
HEAD OF PROVINCIAL DEPARTMENT		1	0		0,00
HEALTH INSPECTOR		2	0		0,00
HEALTH SCIENCES RELATED		3	0		0,00
HEALTHCARE CLEANER		1	0		0,00
HOUSEHOLD AND LAUNDRY WORKERS		258	0		0,00
HUMAN RESOURCE CLERK	1	6	17	31 746,30	31 746,30
HUMAN RESOURCE MANAGER		1	0		0,00
HUMAN RESOURCE PRACTITIONER		5	0		0,00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF		63	0		0,00
HUMAN RESOURCES CLERKS		82	0		0,00
INFORMATION TECHNOLOGY RELATED		2	0		0,00
INSPECTORS OF APPRENTICES WORKS AND VEHICLES		15	0		0,00
INTERNAL AUDITOR		3	0		0,00
IT SECURITY OFFICER		1	0		0,00
KITCHEN HAND		1	0		0,00
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN		3	0		0,00
LEGAL ADMINISTRATION OFFICER		1	0		0,00
LEGAL RELATED MANAGER		2	0		0,00
LIBRARY ASSISTANT		3	0		0,00
LIBRARY MAIL AND RELATED CLERKS		33	0		0,00
LIGHT VEHICLE DRIVER		1	0		0,00
LIGHT VEHICLE DRIVERS		39	0		0,00
MATERIAL-RECORDING AND TRANSPORT CLERKS		14	0		0,00
MESSENGERS PORTERS AND DELIVERERS		7	0		0,00

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA		4	0		0,00
MIDDLE MANAGER: ADMINISTRATIVE RELATED		6	0		0,00
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED		8	0		0,00
MIDDLE MANAGER: SOCIAL SCIENCE RELATED		3	0		0,00
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED		1	0		0,00
MOTOR VEHICLE DRIVERS		21	0		0,00
OCCUPATIONAL THERAPIST		2	0		0,00
OCCUPATIONAL THERAPY*		5	0		0,00
OFFICE CLEANER		51	0		0,00
OFFICE MACHINE OPERATOR		1	0		0,00
ORGANISATIONAL DEVELOPMENT PRACTITIONER		1	0		0,00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS		1670	0		0,00
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS		1	0		0,00
OTHER INFORMATION TECHNOLOGY PERSONNEL.		11	0		0,00
OTHER OCCUPATIONS	270	18265	2	9 174 986,29	33 981,40
PERSONAL ASSISTANT		1	0		0,00
PHYSIOTHERAPY		1	0		0,00
PROFESSIONAL NURSE		15	0		0,00
PROFESSIONALS NOT ELSEWHERE CLASSIFIED.		667	0		0,00
PRT.RES.SER.WRK&SOC&HLTH SCI.SUPL&SUP.PER.NT CLSFD		3	0		0,00
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS		22	0		0,00
PUBLIC/MEDIA RELATIONS MANAGER		1	0		0,00
QUANTITY SURVEYORS & RELA PROF NOT CLASS ELSEWHERE		1	0		0,00
REGISTERED NURSE (MEDICAL)		2	0		0,00
RISK MANAGEMENT AND SECURITY SERVICES		12	0		0,00
SAFETY HEALTH AND QUALITY INSPECTORS		3	0		0,00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS		14	0		0,00

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
SECRETARY (GENERAL)		6	0		0,00
SECURITY GUARDS		4	0		0,00
SECURITY OFFICERS		1	0		0,00
SENIOR MANAGERS		25	0		0,00
SOCIAL AUXILIARY WORKER		1	0		0,00
SOCIAL COUNSELLING WORKER		1	0		0,00
SOCIAL SERVICES MANAGER		1	0		0,00
SOCIAL WORK AND RELATED PROFESSIONALS		47	0		0,00
SOCIAL WORKER		5	0		0,00
SPEECH THERAPIST		1	0		0,00
STATISTICIANS AND RELATED PROFESSIONALS		1	0		0,00
STRATEGY/MONITORING &EVALUATION MANAGER		1	0		0,00
SUPPLY CHAIN PRACTITIONER		4	0		0,00
SWITCHBOARD OPERATOR		1	0		0,00
TEACHERS AIDE		13	0		0,00
TRANSPORT CLERK		4	0		0,00
Total	**273**	**34196**	**1**	**9 268 739,89**	**33 951,40**

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
  - (a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
  - (b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
  - (c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
  - (d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees;

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	0	23	0	0,00	0,00	0
Band B	0	3	0	0,00	0,00	0
Band C	0	1	0	0,00	0,00	0
Band D	0	2	0	0,00	0,00	0
Total	**0**	**29**	**0**	**0,00**	**0,00**	**0**

2.9 Foreign Workers

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

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

Salary band	01 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled (Levels 1-2)	2	1	1	0,5	-1	-20
Skilled (Levels 3-5)		0	1	0,5	1	20
Highly skilled production (Levels 6-8)	191	94,1	193	92,8	2	40
Highly skilled supervision (Levels 9-12)	9	4,4	12	5,8	3	60
Senior Management (Level 13-16)		0		0	0	0
Contract (Levels 1-2)		0		0	0	0
Contract (Levels 3-5)	1	0,5	1	0,5	0	0
Contract (Levels 6-8)		0		0	0	0
Contract (Levels 9-12)		0		0	0	0
Contract (Levels 13-16)		0		0	0	0
Total	**203**	**100**	**208**	**100**	**5**	**100**

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

Major occupation	01 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
ARCHITECT	1	0,5	1	1	0	0
CARETAKER/ CLEANER	1	0,5		0	-1	-20
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	1	0,5	1	1	0	0
FOOD TRADE ASSISTANT	0	0	1	1	1	20
OTHER CLERICAL SUPPORT WORKERS	1	0,5	1	1	0	0
OTHER OCCUPATIONS	199	98	204	98	5	100
Total	**203**	**100**	**208**	**100**	**5**	**100**

2.10 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 2025

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)	6647	88	1048	5	6	4 965 501,03
Skilled (Levels 3-5)	9584,5	86	1433	7	7	11 566 130,58
Highly skilled production (Levels 6-8)	88524	82	14087	71	6	174 957 036,70
Highly skilled supervision (Levels 9-12)	21361	87	3218	16	7	62 391 403,15
Senior management (Levels 13-16)	103	99	7	0	15	583 844,58
Total	**126219,5**	**84**	**19793**	**100**	**6**	**254 463 916,04**

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)	301	100	8	3	38	246 201,25
Skilled (Levels 3-5)	803	100	11	4	73	938 259,58
Highly skilled production (Levels 6-8)	12755	100	213	71	60	26 186 982,51
Highly skilled supervision (Levels 9-12)	4443	100	67	22	66	12 619 244,30
Senior management (Levels 13-16)	0	0	0	0	0	0,00
Total	**18302**	**100**	**299**	**100**	**61**	**39 990 687,64**

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

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

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	14167,17	1 312	11
Skilled (Levels 3-5)	22945,25	1 826	13
Highly skilled production (Levels 6-8)	8830	462	19
Highly skilled supervision (Levels 9-12)	14720	898	16
Senior management (Levels 13-16)	438	30	15
Total	**61100,42**	**4 528**	**13**

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)	5	1	5	0
Skilled (Levels 3-5)	25	5	5	5
Highly skilled production (Levels 6-8)	83	14	6	2
Highly skilled supervision (Levels 9-12)	361	43	8	28
Senior management (Levels 13-16)	0	0	0	26
Total	**474**	**63**	**8**	**7**

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 [LEAVE DISCOUNTING (UNUSED LEAVE CR)]	0,00	0	0,00
Capped leave payouts on termination of service for 2025/26 (LEAVE GRATUITY)	0,00	0	0,00
Current leave payout on termination of service for 2025/26 [LEAVE DISCOUNTING \ GRATUITY (UNUSED LEAVE CR)]	88 282 071,13	697	126 660,00
Total	**88 282 071,13**	**697**	**126 660,00**

2.11 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
N/A - No employees are dealing directly with HIV Infected employees. No pricking by the Professional Health Nurse is being done, as the clinic is no longer running due to office space issues.	No pricking conducted by the Occupational Health Nurse

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		Ms KMM Menong, Director: Employee Health and Wellness
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	Yes		▪ **32** Social Workers and Counsellors ▪ **1** Occupational Health Nurse ▪ **3** Occupational Health and Safety Practitioners ▪ **R1,1million** allocated
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	Yes		▪ Counselling ▪ Healthy Living and Lifestyle Programme ▪ Mental Health Personal Financial Management Programme
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.	Yes		Committee still to be established, Nominations to be done, including the Occupational Health and Safety Committee.
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	Yes		▪ HIV,TB & STI Management Policy ▪ SHERQ Management Policy ▪ Health and Productivity Management Policy Wellness Management Policy
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	Yes		▪ Through the HIV, TB and STI's Policy and Disclosure and De-Stigmatization Programme
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	Yes		**51 Males** **424 Females**
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	Yes		▪ Through Monthly and Quarterly Reports Use of Evaluation Forms

2.12 Labour Relations

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

Subject matter	Date
Resolution 1 of 2025 – Agreement on the increase of levies of the GPSSBC	28 July 2025
Resolution 2 of 2025 – Constitution of GPSSBC	29 September 2025
Resolution 3 of 2025 – GPSSBC governance rules for chambers	29 September 2025
Resolution 4 of 2025 – Agreement on the transfer and integration of staff in MBA	07 October 2025

Notes

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

Total number of Collective agreements	**04**

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

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2025 and 31 March 2026

Outcomes of disciplinary hearings	Number	% of total
Case/charges withdrawn	35	35,4
Counselling	02	2,02
Demotion	01	1,01
Deemed dismissed	22	22,2
Dismissal	12	12,1
Final Written Warning	04	4,04
Fine not exceeding one month's salary	01	1,01
Not guilty – no sanction	06	6,06
Suspended sanction	00	0,00
Suspension without pay	14	14,1
Written Warning	02	2,02
TOTAL	**99**	**100%**

Notes

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

Total number of Disciplinary hearings finalised	**70**

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
Abscondment	26	16,7
Absence from work without valid reason or permission	04	2,6
Assault GBH (Corporal punishment)	13	8,3
Assault or attempts to or threatens to assault another employee or person	02	1,3
Commits a common law or statutory offence	00	00
Commits an act of dishonesty	02	1,3
Displays disrespect towards others or displays abusive or insolent behaviour	04	2,6
Exam fraud, theft, bribery, etc	12	7,7
Failure to carry out a lawful order or routine instruction	16	10,3
Failure to comply or contravened an Act, statues, regulations or legal obligations	02	1,3
Falsification of records or other documentation	00	00
Financial misconduct (inclusive of wasteful and irregular expenditure)	16	10,3
Illegal possession of substance	00	00
Incites others to an unprocedural or unlawful conduct	02	1,3
Intimidates or victimizes others	16	10,3
Misuse his/her position in the school, AET or Department of Education	03	1,9
Performs poorly for reasons other than incapacity	00	00
Sexual assault on a learner or other employee	15	9,6
Sexual relationship with learner at the school where employed	08	5,1
Sleeps while on duty without permission	00	00
Unfairly discriminates against other persons on the basis of race, gender, etc	01	1.0
Unjustifiably prejudices the administration, discipline or efficiency of the Department	00	00
While on duty conducts himself/herself in an Improper, disgraceful manner	12	7,7
While on duty is under the influence of intoxicating substance	00	00
Wilfully, intentionally/negligently damages or causes loss to school/ State property	02	1,3
Without written approval of the employer, performs work for compensation for another organization outside working hours	00	00
Wrongful use of the property of the school/ State	00	00
TOTAL	**156**	**100**

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

Grievances	Number	% of Total
Number of grievances resolved	50	86%
Number of grievances not resolved	8	14%
Total number of grievances lodged	**58**	**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	2	1%
Number of disputes dismissed	45	29%
Number of disputes settled	0	0
Number of disputes not finalised	63	40%
Number of disputes withdrawn	49	30%
TOTAL NUMBER OF DISPUTES LODGED	**159**	**100%**

Table 3.12.6 Strike actions for the period 1 April 2025 and 31 March 2026

Total number of persons working days lost	0
Total costs working days lost	0
Amount recovered as a result of no work no pay	0

Table 3.12.7 Precautionary suspensions for the period 1 April 2025 and 31 March 2026

Number of people suspended	15
Number of people who's suspension exceeded 30 days	15
Average number of days suspended	60-120 Days
Cost of suspension(R'000)	R921 125.63

2.13 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 2025 and 31 March 2026

Occupational category	Gender	Number of employees as at 1 April 2025	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
ELEMENTARY OCCUPATIONS	Female	43		0		0
	Male	20		0		0
CLERICAL SUPPORT WORKERS	Female	59		200		200
	Male	31		174		174
MANAGERS	Female	26		31		6
	Male	11		31		6
PROFESSIONALS	Female	428		4311		4311
	Male	207		3444		3444
PLANT, MACHINE OPERATORS AND ASSEMBLERS	Female					
	Male					
PROTECTIVE AND RESCUE SERVICE WORKERS; SOCIAL AND HEALTH SCIENCES SUPPLEMENTARY AND SUPPORT PERSONNEL	Female	1				
	Male	1				
SKILLED AGRICULTURAL, FORESTRY, FISHERY, CRAFT AND RELATED TRADES WORKERS	Female					
	Male					
TECHNICIANS AND ASSOCIATE TECHNICAL OCCUPATIONS	Female	8		41		41
	Male	6		23		23
Sub Total	Female	**23 504**		4 583		4 583
	Male	**10 830**		3 647		3 647
Total		**34 334**				

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 2025	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
ELEMENTARY OCCUPATIONS	Female	43		**0**		**0**
	Male	20		**0**		**0**
CLERICAL SUPPORT WORKERS	Female	59		220		220
	Male	31		130		130
MANAGERS	Female	26		0		**0**
	Male	11		0		**0**
PROFESSIONALS	Female	428		3 881		3 881
	Male	207		3 239		3 239
PLANT, MACHINE OPERATORS AND ASSEMBLERS	Female					
	Male					
PROTECTIVE AND RESCUE SERVICE WORKERS; SOCIAL AND HEALTH SCIENCES SUPPLEMENTARY AND SUPPORT PERSONNEL	Female	1				
	Male	1				
SKILLED AGRICULTURAL, FORESTRY, FISHERY, CRAFT AND RELATED TRADES WORKERS	Female					
	Male					
TECHNICIANS AND ASSOCIATE TECHNICAL OCCUPATIONS	Female	8		**28**		**28**
	Male	6		**22**		**22**
Sub Total	Female	**23 504**		**4 129**		**4 129**
	Male	**10 830**		**3 391**		**3 391**
Total		**34 334**		**7 520**		**7 520**

2.14 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		0
Temporary Total Disablement		0
Permanent Disablement		0
Fatal		0
Total	**0**	**0**

2.15 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
NONE (GRANTS)			

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
NONE (GRANTS)			

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
NONE (GRANTS)			

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
NONE (GRANTS)			

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
NONE (GRANTS)			

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
NONE (GRANTS)			

2.16 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	**0**	**0**	**0**	**0**

PART E: PFMA COMPLIANCE REPORT

IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES

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	2 781 926	2 544 982
Adjustment to opening balance	71 383	1 938
Opening balance as restated	2 853 309	2 546 920
Add: Irregular expenditure confirmed	532 194	235 006
Less: Irregular expenditure condoned	0	0
Less: Irregular expenditure not condoned and removed	0	0
Less: Irregular expenditure recoverable[5]	0	0
Less: Irregular expenditure not recoverable and written off	0	0
Closing balance	**3 385 503**	**2 781 926**

Include discussion here where deemed relevant.

Reconciling notes

Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure that was under assessment	2 781 926	2 544 982
Irregular expenditure that relates to the prior year and identified in the current year	71 383	1 938
Irregular expenditure for the current year	532 194	235 000

[5] Transfer to receivables

Total	**3 385 503**	**2 781 926**

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

Description[6]	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure under assessment	0	0
Irregular expenditure under determination	0	0
Irregular expenditure under investigation	3 385 503	2 781 926
Total	**3 385 503**	**2 781 926**

Include discussion here where deemed relevant.

c) Details of irregular expenditure condoned

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

Include discussion here where deemed relevant.

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**

[6] Group similar items

Include discussion here where deemed relevant.

e) Details of irregular expenditure recoverable

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

Include discussion here where deemed relevant.

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**

Include discussion here where deemed relevant.

Additional disclosure relating to Inter-Institutional Arrangements

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

Description
None
Total

Include discussion here where deemed relevant.

h) Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution *is* responsible for the non-compliance)[7]

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

Include discussion here where deemed relevant.

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

Disciplinary steps taken
None still under investigation

Include discussion here where deemed relevant.

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2025/2026	2024/2025

[7] 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

	R'000	R'000
Opening balance	5 282	5 081
Adjustment to opening balance	0	0
Opening balance as restated	5 282	5 081
Add: Fruitless and wasteful expenditure confirmed	2 531	201
Less: Fruitless and wasteful expenditure recoverable[8]	0	0
Less: Fruitless and wasteful expenditure not recoverable and written off	0	0
Closing balance	**7 813**	**5 282**

Include discussion here where deemed relevant.

Reconciling notes

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	5 282	5 081
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	0	0
Fruitless and wasteful expenditure for the current year	235	201
Total	**5 517**	**5 282**

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

Description[9]	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure under assessment	0	0
Fruitless and wasteful expenditure under determination	0	0
Fruitless and wasteful expenditure under investigation	5 517	5 282
Total	**5 517**	**5 282**

[8] Transfer to receivables
[9] Group similar items

Include discussion here where deemed relevant.

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**

Include discussion here where deemed relevant.

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
Total	**0**	**0**

Include discussion here where deemed relevant.

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

Disciplinary steps taken
None still under investigation
Total

Include discussion here where deemed relevant.

1.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	151 859	151 859
Adjustment to opening balance	0	0
Opening balance as restated	151 859	151 859
Add: unauthorised expenditure confirmed	23 699	0
Less: unauthorised expenditure approved with funding	0	0
Less: unauthorised expenditure approved without funding	0	0
Less: unauthorised expenditure recoverable[10]	0	0
Less: unauthorised not recoverable and written off[11]	0	0
Closing balance	**175 558**	**151 859**

Include discussion here where deemed relevant.

Reconciling notes

Description	2025/2026	2024/2025
	R'000	R'000
Unauthorised expenditure that was under assessment	151 859	151 859
Unauthorised expenditure that relates to the prior year and identified in the current year	0	0
Unauthorised expenditure for the current year	23 699	0
Total	**175 558**	**151 859**

[10] Transfer to receivables
[11] This amount may only be written off against available savings

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

Description[12]	2025/2026	2024/2025
	R'000	R'000
Unauthorised expenditure under assessment	175 558	151 859
Unauthorised expenditure under determination	0	0
Unauthorised expenditure under investigation	0	0
Total	**175 558**	**151 859**

Include discussion here where deemed relevant.

1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))[13]

a) Details of material losses through criminal conduct

Material losses through criminal conduct	2025/2026	2024/2025
	R'000	R'000
Theft	0	0
Other material losses	0	0
Less: Recoverable	0	0
Less: Not recoverable and written off	0	0
Total	**0**	**0**

Include discussion here where deemed relevant.

[12] Group similar items
[13] Information related to material losses must be disclosed in the annual financial statements.

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)	0	0
	0	0
	0	0
	0	0
	0	0
Total	**0**	**0**

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

c) Other material losses recoverable

Nature of losses	2025/2026	2024/2025
	R'000	R'000
(Group major categories, but list material items)	0	0
	0	0
	0	0
	0	0
	0	0
Total	**0**	**0**

Include discussion here where deemed relevant.

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)*	0	0
	0	0
	0	0
	0	0
	0	0
Total	**0**	**0**

Include discussion here where deemed relevant.

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	40 991	4 882 605
Invoices paid **within** 30 days or agreed period	36 822	3 926 335
Invoices paid **after** 30 days or agreed period	4 169	956 270
Invoices older than 30 days or agreed period (***unpaid and without dispute***)	774	52 177
Invoices older than 30 days or agreed period (***unpaid and in dispute***)	0	0

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

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
None				
Total				

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
None						
Total						

PART F: ANNUAL FINANCIAL STATEMENTS

1. REPORT OF THE AUDITOR-GENERAL

Report of the auditor-general to the Northwest Provincial Legislature on vote no. 8: NW Department of Education

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Department of Education set out on pages 284 to 345, which comprise the appropriation statement, statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net assets, and the cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, except for the effects of the matters described in the basis for qualified opinion section of the auditor's report, the financial statements present fairly, in all material respects, the financial position of the Department of Education as at 31 March 2026 and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standard (MCS) prescribed by National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act No.02 of 2025 (Dora).

Basis for qualified opinion

Immovable tangible capital assets — capital-work-in progress

3. During 2025, the department did not appropriately account for immovable assets in accordance with MCS Chapter 11, *Capital assets* as the tangible immovable assets were not valued correctly. Consequently, corresponding amount of capital-work-in progress is overstated by R282 571 792. My audit opinion on the financial statements for the period ended 31 March 2025, was modified accordingly. My opinion on the current year's financial statements is also modified because of the possible effect of this matter on the comparability of the capital-work-in progress for the current period.

Context for opinion

4. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.

5. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants *(including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

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

Emphasis of matters

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

Restatement of corresponding figures

8. As disclosed in note 43 to the annual financial statements, the corresponding figures for 2025 were restated as a result of an error in the financial statements of the department, and for the year ended 31 March 2026.

Irregular expenditure

9. As disclosed in note 31 to the financial statements, irregular expenditure of R532 31 1 000 was incurred, due to non-compliance with procurement regulations.

Other matter

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

Unaudited supplementary schedules

11. The supplementary information as set out on pages 158 to 273 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

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

13. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the department or to cease operations or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

14. 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.

15. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page xx to page xx, forms part of my auditor's report.

Report on the audit of the annual performance report

16. 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.

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

Programme	Page numbers	Purpose
Programme 2: Public ordinary schools	97-108	To provide public ordinary education from Grades 1 to 12, in accordance with the South African Schools Act and White Paper 6 on Inclusive Education (E-leaming is also included)
Programme 5: Early childhood development	122-124	To provide Early Childhood Development (ECD) at the Grade R and Pre-Grade R in accordance with white paper 5 (E-teaming included)
Programme 6: Infrastructure development	126-134	To provide and maintain infrastructure facilities for schools and non-schools

18. I evaluated the reported performance information for the selected programmes against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the department's planning and delivery on its mandate and objectives.

19. I performed procedures to test whether:
    - the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives
    - all the indicators relevant for measuring the department's performance against its primary mandated and prioritised functions and planned objectives are included
    - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements

- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets

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

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

Programme 2: Public ordinary schools

POI 2.14: Number of school-based teachers trained on other interventions excluding POIS 2.4 to 2.7

22. An achievement of 2 869 was reported against a target of 3 000. 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.

POI 2.15: Percentage of focus schools implementing Technical stream

23. An achievement of 11% was reported against a target of 11%. However, the audit evidence showed the actual achievement to be only 9.04%. Consequently, the target was not achieved.

POI 2.18: Number of learners with disabilities enrolled in Public Ordinary schools

24. An achievement of 1 706 was reported against a target of 1 600. However, some supporting evidence was not provided for auditing or, where it was, I identified material differences between the actual and reported achievements. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Various indicators

25. Under achievements or 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 name	Target	Reported achievement	Reported reason
POI 2.6: Number of teachers trained in Mathematics content and methodology	920	885	After consolidation of the three quarters' output, the output was reduced by 35, (920-35), which was a result of 35 teachers being trained in Mathematics programmes across the T-IREE quarters. The overall training reported after duplicates are identified was 885.
POI 2.7: Number of teachers trained in language content and methodology	1 200	1 111	After consolidating the three quarters' output, the output was reduced by 89 (1200-89), resulting from 89 teachers being trained in various programmes across the THREE quarters. The overall training Reported after duplicates are identified is 111. This does not translate into underachievement because teachers were trained in various programmes.
POI 2.14: Number of school-based teachers trained on other interventions excluding POs 2.4 to 2.7	3 000	2 869	After consolidating the three quarters' output, the output was reduced by 74 (3000-131), resulting in 131 teachers being trained in various programmes across the THREE quarters. The overall training reported after duplicates are identified was 2869. This does not translate into underachievement because teachers were trained in various programmes.
POI 2.18: Number of leamers with disabilities enrolled in Public Ordinary schools	1 600	1 706	The target was set using the previous year as baseline. It was not possible to determine the actual number of leamers with disabilities in public ordinary schools.

Missing indicator

26. In terms of the Constitution of the Republic of South Africa 1996, the department is responsible for basic education, including the provision of basic nutrition to learners. However, an indicator to measure performance on this responsibility was omitted from the approved planning documents. The department indicated that the reason for the omission was that the programme was planned, budgeted for and implemented through the Dora conditional grant framework and would be reported in Part C of the Annual Report in accordance with the grant framework. Consequently, the achievement of this legislative mandate was not planned or accounted for, which is likely to result in it not being delivered and whether undermines transparency and accountability for delivery on mandate.

Programme 5: Early childhood development

Various indicators

27. I could not determine whether 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 whether the targets had been achieved.

Indicator	Target	Reported achievement
POI 5.1: Number of children accessing registered ECD Programmes	50 000	50 000
POI 5.2: Number of children benefiting from the ECD subsidy	45 846	46 620

POI 5.4: Number of practitioners trained on ECD NQF Level 4 and or above

28. An achievement of 0 was reported against a target of 140. The reason reported for the underachievement was that service providers could not meet all the training requirements. (i.e., Accreditation). However, the audit evidence showed the reason to be that the procurement process to appoint a suitable service provider was unsuccessful as no responsive bid meeting the mandatory requirements was received. Consequently, the reported reasons were not useful for informed decision-making.

Missing indicators

29. In terms of the Constitution of the Republic of South Africa, 1996, the department is responsible for the provision and support of Early Childhood Development (ECD), including the registration of ECD programmes and the provision of Grade R in public ordinary schools. However, various indicators to measure performance on the mandate were omitted from the approved planning documents. Consequently, achievement against the mandate was neither planned nor accounted for, which is likely to result in it not being delivered and which undermines transparency and accountability for delivery on the mandated responsibilities.

Mandated responsibility	Reason provided by management for non-inclusion
To provide and support ECD, including the registration of ECD programmes and the provision of Grade Rin public ordinary schools.	SOI 502 — Number of registered ECD programmes: The Department did not include this indicator, as it was not adequately defined in the TID during the 2025-26 Heads of Education Departments Committee (Hedcom) meeting. In its place, the province introduced an alternative indicator focused on ECD centres.
To provide and support ECD, including the registration of ECD programmes and the provision of Grade Rin public ordinary schools.	SOI 504 — Number of public schools that offer Grade R: The department has moved this indicator to operational plan since this indicator is not strategic is more of statistic. Department decided to remain with "Number of schools provided with Grade R resources" to ensure that our schools can implement Bela Act effectively and efficiently.

Programme 6: Infrastructure development

POI 6.6: Number of additional classrooms provided in existing public schools (including new and replacement schools)

30. An achievement of 382 was reported against a target of 350. The reason reported for the overachievement was that the variance arose due to limitations in the current reporting process, where corporate services rely on the submission of delivery documentation together with invoicing to confirm completed infrastructure outputs. Although the mobile classrooms were physically delivered in March 2025 (Q4 of the 2024/25 financial year), payments were made in the 2025-26 financial year and subsequently reported under POI 6.6. However, adequate supporting evidence was not provided for auditing. Consequently, I could not confirm the reliability of the reported reasons.

Other matters

31. I draw attention to the matters below.

Achievement of planned targets

32. 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.

33. The tables that follow provide information on the achievement of planned targets and list the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages xx to xx.

Programme 2: Public ordinary schools

Targets achieved: 74% Budget spent: 100%		
Key indicator not achieved	**Planned target**	**Reported achievement**
POI 2.1: Number of schools provided with multimedia resources	30	26
POI 2.6: Number of teachers trained in Mathematics content and methodology	920	885
POI 2.7: Number of teachers trained in language content and methodology	1200	111
POI 2.12: Percentage of public ordinary schools that received their textbooks by January	100%	61 .65%
POI 2.14: Number of school-based teachers trained on other interventions excluding POIS 2.4 to 2.7	3000	2869

Programme 5: Early childhood development

Targets achieved: 80% Budget spent 99%		
Key indicator not achieved	**Planned target**	**Reported achievement**
POI 5.4: Number of practitioners trained on ECD NQF Level 4 and or above	140	0

Programme 6: Infrastructure development

Targets achieved: 73% Budget spent: 94%		
Key indicator not achieved	**Planned target**	**Reported achievement**
POI 6.1 : Number of public schools provided with water infrastructure	32	30

Material misstatements

34. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for programme 2: public ordinary schools, programme 5: early childhood development and programme 6: infrastructure development. Management did not correct all of the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

35. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.

36. 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.

37. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

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

Annual financial statements

39. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework, as required by section 40(1) (a) of the PFMA. Material misstatements on expenditure identified by the auditors in the submitted financial statements were corrected, but the uncorrected material misstatements resulted in the financial statements receiving a qualified opinion.

Expenditure management

40. 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 extension of an expired contract.

41. 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.

Asset management

42. Proper control systems were not in place at the department to ensure the management of assets, as required by section 38(1)(d) of the PFMA.

Consequence management

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

Strategic planning and performance management

44. 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 and (iii).

Other information in the annual report

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

46. 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.

47. 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.

48. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact.

49. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required

to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

50. 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.

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

52. Management did not adequately address the asset records and exercise oversight, as there were insufficient processes in place to ensure regular and complete reconciliations of asset records resulting in repeat material findings.

53. Management did not adequately review and exercise oversight over compliance and in the preparation of the annual performance reports and there was insufficient lack of reviews on the credibility of the reported performance reports resulting in numerous findings raised in the current year.

Material irregularities

54. 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 identified during the audit

55. The material irregularities identified are as follows:

Appropriate actions not taken to deal with the irregular expenditure incurred

56. The PFMA Compliance and Reporting Framework issued through National Treasury Instruction No. 4 of 2022/2023, outlines the necessary steps for detection, assessment, determination, investigation and recovery when unauthorised expenditure, irregular expenditure or fruitless and wasteful expenditure is incurred. Furthermore, in terms of the PFMA section 38(1)(h)(iii) the accounting officer for a department, trading entity or constitutional institution must take effective and appropriate disciplinary steps against any official in the service of the department, trading entity or constitutional institution who makes or permits an unauthorised expenditure, irregular expenditure or fruitless and wasteful expenditure.

57. We were unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(iii) of the PFMA. The majority of the irregular expenditure was caused by noncompliance with supply chain regulations, and the irregular expenditure has been reported in the annual financial statements. Furthermore, there were contracts that the department participated in and did not comply with treasury regulations, there was also procurement of goods without obtaining the required no. of quotations and awards where there was noncompliance with PPPFA2(1)(f)

58. The department could not provide evidence of ongoing or concluded determinations to determine the root causes for the irregular expenditure incurred, identify officials who were responsible, any losses that were incurred, whether there are allegations of fraud, corrupt or other criminal conduct

and any breakdowns in internal controls over the past financial years. Not performing determinations as required, prevents the department from taking effective and appropriate disciplinary steps against the officials involved and preventing future transgressions.

59. The non-compliance has caused harm to the department as failure to conduct irregular expenditure determinations and take appropriate disciplinary steps undermines accountability and allows systemic issues to persist. This exposes the department to increased risks, including repeated non-compliance, more severe future transgressions, tolerance of misconduct, and heightened vulnerability to fraud and corruption. Proper determinations and disciplinary processes provide critical information for implementing corrective actions and mitigating risks. Without these, the department's leadership lacks the insights required to make informed and timely interventions. Such inaction contributes to a culture of impunity.

60. The accounting officer was notified of this material irregularity on 13 January 2026 and invited to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer's written submission in response to being notified was received on 12 February 2026.

61. I have considered the written submissions made by the accounting officer and concluded that appropriate action is not being taken to address the material irregularity. I notified the accounting officer on 28 July 2026 of the following recommendation, which should be implemented by 1 March 2027 with progress report by 29 October 2026:

62. Appropriate action should be taken to investigate the non-compliance with section 38(1)(h)(iii) of the PFMA, read together with the Compliance and Reporting Framework, to determine the circumstances that led to the non-compliance for the purpose of taking appropriate corrective actions and to address control weaknesses.

63. Based on the root causes identified, appropriate action should be taken to develop and commence with the implementation of an action plan to address the historic irregular expenditure balance and to ensure that instances of alleged irregular expenditure are dealt with in accordance with the Compliance and Reporting Framework. The plan should at a minimum include the following:

    I. Maintaining a complete and accurate irregular expenditure register. The register should be regularly updated and subjected to management oversight.
    II. Clear timelines and milestones for assessments, determinations, investigations, condonement applications, disciplinary processes, recovery actions and write-off processes, in respect of historic irregular expenditure that has not been dealt with in line with the Compliance and Reporting Framework.
    III. Training and awareness initiatives to address recurring areas of non-compliance.
    IV. Standard operating procedures to deal with irregular expenditure as prescribed in the Compliance and Reporting Framework. The standard operating procedures should clearly assign responsibility to specific officials to implement and monitor each required action.
    V. Processes to report to the South African Police Service where the department has suffered losses through criminal acts or possible criminal acts or omissions, as required by TR 12.5.1.

    (c) Effective and appropriate disciplinary steps should be initiated without undue delay, against any official that the investigation found to be responsible, as required by section 38(1 of the PFMA and in accordance with treasury regulation 9.1.3.

64. I will follow up on the implementation of the recommendations at the stipulated due date.

Material irregularities in progress

65. I identified a material irregularity during the audit and notified the accounting officer, as required by material irregularity regulation 3(2). By the date of this auditor's report, the response of the accounting officer was not yet due. This material irregularity will be included in next year's auditor's report.

Status of previously reported material irregularities

Salary overpayments to persons no longer in the employment of Northwest Department of Education (2022-23)

66. The department had employees who had left the employment that were not removed from the human resources and payroll systems in a timely manner. This resulted in the department approving and processing salary payments to persons who were no longer in the employment of the department. The non-compliance is likely to result in a material financial loss for the Department of Education for staff debt balance of RI 14 million financial year-end 31 March 2023, as disclosed in note 14 to the financial statements, if the overpaid salaries are not recovered.

67. Furthermore, a provision for debt impairment of R94 million (82%) was made against the staff debt balance in respect of doubtful debts as disclosed in the sub note 14.6 of the financial statement for the year ending 31 March 2023 as evidence that some overpayment was not going to be recovered by the department. In the financial year ending 31 March 2024, the staff debt amount disclosed in the note 13 amounted to R122 million. For the financial year ending 31 March 2025, the amount disclosed in note 14 reduced to R120 million being the cumulative amount of the likely financial loss, as the actions planned by the department of education did not prevent further likely financial losses.

68. The accounting officer was notified of the material irregularity on 31 July 2023 and invited to make a written submission on the actions taken or to be taken to address the matter. The accounting officer's written submission in response to being notified was received on 31 October 2023.

69. The accounting officer determined the circumstances/category for each staff debt i.e. resignations, temporary teachers, deceased, and any other instances where there are overpayments. All 4 districts were visited in November 2023, and practical exercises were performed, and advice was provided to ensure a uniform approach is followed in terms of: identification of debts, recovery of debt firstly via leave gratuity and then pension. In the current year, staff debt balance increased even though the department indicated that they are in the process of recovery.

70. The accounting officer has not performed a detailed investigation of the specific deficiencies that led to this overpayment to formulate or strengthen internal controls for all circumstances that give rise to these overpayments.

71. I determined that the accounting officer was not taking appropriate actions to resolve the MI. I notified the accounting officer on 08 April 2025 of the following recommendations to address the material irregularity, which should have been implemented by 8 August 2025:

    a. Appropriate action should be taken to conclude the investigations into the noncompliance with Treasury Regulation 8.1.1 in order to determine if any official should be held responsible. The investigation must also determine the reasons and circumstances that led to the non-compliance for the purpose of taking corrective action and to address control weaknesses identified.
    b. The financial loss must be quantified.
    c. All person(s) liable for the losses must be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
    d. Effective and appropriate disciplinary steps must be initiated, without undue delay, against any official that the investigation found to be responsible, as required by section 38(1)(h) of the PFMA.
    e. If it appears that the department suffered financial loss through criminal acts or possible criminal acts or omissions, this must be reported to the South African Police Service, as required by Treasury regulation 12.5.1.

f. Reasonable steps must be taken to implement internal controls to prevent payments to unsubstantiated payments. The controls should as a minimum, include:

- Verification of the payroll at sub-district and district level i.e. confirming where there are resignations, deaths etc.
- Regular review and updating of PERSAL in order to timeously identify instances of overpayment; and
- Training of HR personnel in terms of the process to be followed in the reversal of salaries.

72. The accounting officer was required to provide a progress report on the implementation of the recommendations by 9 June 2025, which was duly received at the due date. I assessed the progress report and noted shortcomings which were duly communicated to the accounting officer on 1 1 July 2025 to address with the final response due on 8 August 2025.

73. The accounting officer's final response and substantiating documentation on the implementation of the recommendations were received on 8 August 2025 and 12 August 2025, respectively. I duly considered the response and substantiating documentation submitted by the accounting officer and concluded that the recommendations were not adequately implemented and appropriate actions were not taken to address the material irregularity. I issued a directive on 23 October 2025 to the accounting officer to determine the amount of the financial loss and recover such loss, or make progress with the recovery of the loss, from the responsible person(s) by 23 May 2026. In addition, I notified the accounting officer of the following remedial action to address the material irregularity, which had been implemented by the same date, with progress report by 23 February 2026:

a. Appropriate action must be taken to continue with the investigations into the noncompliance with Treasury Regulation 8.1.1 to determine if any official should be held responsible. The investigation must also determine the reasons and circumstances that led to the non-compliance for the purpose of taking corrective action and to address control weaknesses identified.

b. The financial loss must be quantified.

c. All person(s) liable for the losses must be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.

d. Effective and appropriate disciplinary steps must be initiated, without undue delay, against any official that the investigation found to be responsible, as required by section 38(1)(h of the PFMA.

e. If it appears that the department suffered financial loss through criminal acts or possible criminal acts or omissions, this must be reported to the South African Police Service, as required by Treasury regulation 12.5.1.

f. Reasonable steps must be taken to implement internal controls to prevent payments to unsubstantiated payments. The controls must as a minimum, include:

- Verification of the payroll at sub-district and district level i.e. confirming where there are resignations, deaths etc.
- Regular review and updating of PERSAL to timeously identify instances of overpayment; and
- Training of HR personnel in terms of the process to be followed in the reversal of salaries.

74. A progress report with substantiating documentation was received on 23 January 2026. Based on the outcome of the assessment, shortcomings were identified that were duly communicated to the accounting officer on 4 March 2026 and that had to be addressed with the final response that were due on 23 May 2026.

75. The final response and substantiating documentation on the implementation of the remedial actions were received on 25 May 2026. Additional documentation was requested on 8 June 2026 to complete the assessment which was received on 26 June 2026. Based on the assessment of the final response and substantiating documentation, I noted that the accounting officer has made notable progress with the implementation of the remedial actions and execution of the but some actions committed to by the accounting officer to address the material irregularity are still in progress and not yet completed.

76. I notified the accounting officer on 26 July 2026 that I have decided to grant additional time up to 27 February 2027 for the implementation of the remedial action and execution of the directive. The accounting officer is required to provide a progress report on the status of the actions being taken to implement the remedial action and execute the directive on 24 October 2026.

77. I will follow-up on the implementation of the remedial action and execution of the directive at the revised due date.

Failure to comply with the grant conditions of the national school nutrition programme (2022-23)

78. The department did not ensure proper oversight over the allocation and spending of the national school nutrition programme (NSNP) grant according to the business plans of the province to ensure the schools adhere to all components of the programme, including establishing hygienic conditions of food premises and equipment and serving balanced, healthy meals. The department failed to ensure oversight that schools are carrying out their responsibilities as guided by the NSNP grant framework and section 16(1) of Dora, which exposes learners to health risks that might result in sickness and other related defects caused by unhygienic spaces and the unhygienic manner in which food is served.

79. The non-compliance is likely to result in substantial harm to the learners in the NSNP due to continued exposure to these serious health risks and unhygienic conditions where food is prepared, stored, and handled at the schools, and the short and long-term impact of not providing the required balanced healthy meals. The non-compliance is expected to continue causing the harm to the learners until the health requirements as outlines in the Dora and Grant framework are adhered to.

80. The accounting officer was notified of the material irregularity on 1 1 December 2023 and invited to make a written submission on the actions taken or to be taken to address the matter. The accounting officer's response was received on 17 January 2024.

81. The accounting officer developed and implemented a monitoring plan with monthly targets which aims to ensure that each school is visited unannounced and supported at least twice in a year. The district NSNP officials use a monitoring tool to capture findings to determine if the school is compliant. However, it was noted that monitors did not capture complete feedback of all findings identified which affected the completeness of proposed recommendations for corrective actions to be taken by the schools. Furthermore, the tool was implemented from 01 April 2024 and all findings raised have not yet been reported to the district and province office for consolidation to ensure that the province office further analyses the report and intervenes where necessary. As part of implementing the recommendations, the accounting officer revised the monitoring tool in July 2025 to ensure that the finding can be recorded and subsequently followed up for the corrective action recommended by the inspectors.

82. The accounting officer requested an investigation into the failure of compliance with Dora and the NSNP framework in November 2022 however, the progress of the investigation was not provided nor has there been any identification of an official who was involved in this material irregularity, to ensure that effective appropriate disciplinary steps are initiated against the responsible officials.

83. I determined that the accounting officer is not taking appropriate action to resolve the material irregularity. I notified the accounting officer on 31 July 2024 of the following recommendations to address the material irregularity, which had to be implemented by 31 January 2025 with a progress report by 31 October 2024:

84. Appropriate action should be taken to investigate the non-compliance to determine the circumstances that led to the non-compliance for the purpose of taking appropriate corrective actions and to determine if any official should be held responsible.

85. Appropriate action should be taken to commence with the implementation of the plan to address the non-compliance with the grant conditions of the NSNP. The plan should include anticipated timeframes and address the following key areas as a minimum:

- Enhance the review process to ensure proper completion of all identified findings and recommendations captured in the monitoring tool.
- Processes to ensure that recommendations to address findings identified by the monitoring tool are implemented and that there is continuous monitoring of their progress.
- Effective and appropriate disciplinary steps should be initiated, without undue delay, against any official that the investigation found to be responsible.

86. The accounting officer submitted the progress report on 30 October 2024 and based on my assessment I identified shortcomings that was duly communicated to the accounting officer on 28 January 2025 to address with the final response that was due by 31 January 2026.

87. The final response and substantiating documentation on the implementation of the recommendations was received on 31 January 2025. Based on my assessment of the final response, I noted shortcomings on 3 June 2025 and 11 June 2025, I engaged the accounting officer on these shortcomings and the expectations in addressing these shortcomings. Supplementary responses and substantiating documentation were received from the accounting officer between 11 June 2025 and 23 June 2025 to address the shortcomings.

88. Based on my assessment of the responses and substantiating documentation received, I concluded that all the recommendations were not yet appropriately implemented although notable progress had been demonstrated. I granted the accounting officer on 25 July 2025, additional time up to 25 October 2025 to complete the actions in progress and not yet completed, with a progress due by 25 August 2025.

89. The accounting officer provided a progress report and substantiating documentation on 7 August 2025 on the progress being made with the implementation of recommendations. During an engagement held on 11 September 2025, I provided feedback to the accounting officer on the outcome of the assessment of the progress report and on the same date also issued formal feedback on the shortcomings to be addressed with the final response. A final response and substantiating documentation on the implementation of the recommendations were received on 27 October 2025.

90. The AGSA considered the representations made and the substantiating documentation provided on the implementation of the recommendations. To implement the recommendations and to address the material irregularity, the accounting officer introduced an enhanced monitoring tool, expanded monitoring to 556 schools, applied escalation procedures, provided training to principals and food handlers, and implemented consequence management in cases of persistent non-compliance.

91. The actions taken to implement the recommendations are deemed appropriate and have addressed the material irregularity. The matter is therefore resolved.

Other reports

92. 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.

93. The South African Police Service are conducting several investigations into the awarding of tenders and allegations of fraud and theft prompted by the accounting officer. These investigations were still on going at the date of this report.

Auditor General

Rustenburg

31 July 2026

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

2. ANNUAL FINANCIAL STATEMENTS

NORTH WEST: EDUCATION
Notes to the Annual Financial Statements

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

1 Basis of preparation

The financial statements have been prepared in accordance with the Modified Cash Standard.

2 Going concern

The financial statements have been prepared on a going concern basis.

3 Presentation currency

Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.

4 Rounding

Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).

5 Foreign currency translation

6 Comparative information

6.1 Prior period comparative information

Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.

6.2 Current year comparison with budget

A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the Appropriation Statement.

7 Revenue

7.1 Appropriated funds

Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation, which are direct charges against the Revenue Fund authorised in terms of enabling legislation).

Appropriated funds are recognised as revenue in the Statement of Financial Performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the Statement of Financial Performance on the date those adjustments become effective.

Appropriated funds are measured at the amounts receivable.

The net amount of any appropriated funds due to / from the relevant Revenue Fund at the reporting date is recognised as a payable / receivable in the Statement of Financial Position.

7.2 Departmental revenue

Departmental revenue is recognised in the Statement of Financial Performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.

Departmental revenue is measured at the cash amount received.

In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value.

Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the Statement of Financial Position.

7.3 Accrued departmental revenue

Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:

- it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and
- the amount of revenue can be measured reliably.

The accrued revenue is measured at the fair value of the consideration receivable.

Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.

Write-offs are made according to the department’s debt write-off policy.

8 Expenditure

8.1 Compensation of employees

8.1.1 Salaries and wages

Salaries and wages are recognised in theStatement of Financial Performance on the date of payment.

8.1.2 Social contributions

Social contributions made by the department in respect of current employees are recognised in the Statement of Financial Performance on the date of payment.

Social contributions made by the department in respect of ex-employees are classified as transfers to households in the Statement of Financial Performance on the date of payment.

8.2 Other expenditure

Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the Statement of Financial Performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.

Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.

8.3 Accruals and payables not recognised

Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.

8.4 Leases

8.4.1 Operating leases

Operating lease payments made during the reporting period are recognised as current expenditure in the Statement of Financial Performance on the date of payment. Operating lease payments received are recognised as departmental revenue.

The operating lease commitments are recorded in the notes to the financial statements.

8.4.2 Finance leases

Finance lease payments made during the reporting period are recognised as capital expenditure in the Statement of Financial Performance on the date of payment. Finance lease payments received are recognised as departmental revenue.

The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.

At commencement of the finance lease term, finance lease assets acquired are recorded and measured at:

- the fair value of the leased asset; or if lower,
- the present value of the minimum lease payments.

Finance lease assets acquired prior to 1 April 2024, are recorded and measured at the present value of the minimum lease payments.

9 Aid assistance

9.1 Aid assistance received

Aid assistance received in cash is recognised in the Statement of Financial Performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.

CARA Funds are recognised when receivable and measured at the amounts receivable.

Aid assistance not spent for the intended purpose and any unspent funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the Statement of Financial Position.

9.2 Aid assistance paid

Aid assistance paid is recognised in the Statement of Financial Performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the Statement of Financial Position.

10 Cash and cash equivalents

Cash and cash equivalents are stated at cost in the Statement of Financial Position.

Bank overdrafts are shown separately on the face of the Statement of Financial Position as a current liability.

For the purposes of the Cash Flow Statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.

11 Prepayments and advances

Prepayments and advances are recognised in the Statement of Financial Position when the department receives or disburses the cash.

Prepayments and advances are initially and subsequently measured at cost.

Prepayments and advances expensed before 1 April 2024 are recorded until the goods, services, or capital assets are received, or the funds are utilised in accordance with the contractual agreement.

12 Loans and receivables

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

13 Investments

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

14 Financial assets

14.1 Financial assets (not covered elsewhere)

A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.

At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written off.

14.2 Impairment of financial assets

Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.

15 Payables

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

16 Capital assets

16.1 Immovable capital assets

Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value value [or R1000 for specific assets per MCS 11.72A] where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.

16.2 Movable capital assets

Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.

Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.

Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

Biological assets are subsequently carried at fair value.

Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.

16.3 Intangible capital assets

Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.

Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.

Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.

Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

16.4 Project costs: Work-in-progress

Expenditure of a capital nature is initially recognised in the Statement of Financial Performance at cost when paid.

Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.

Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.

17 Provisions and contingents

17.1 Provisions

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

The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

17.2 Contingent liabilities

Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.

17.3 Contingent assets

Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.

17.4 Capital commitments

Capital commitments are recorded at cost in the notes to the financial statements.

18 Unauthorised expenditure

Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.

Unauthorised expenditure is recognised in the Statement of Changes in Net Assets until such time as the expenditure is either:

- approved by Parliament or the Provincial Legislature with funding and the related funds are received; or
- approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or
- transferred to receivables for recovery.

Unauthorised expenditure recorded in the notes to the financial statements comprise of

- unauthorised expenditure that was under assessment in the previous financial year;
- unauthorised expenditure relating to previous financial year and identified in the current year; and
- unauthorised expenditure incurred in the current year.

19 Fruitless and wasteful expenditure

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

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of:

- fruitless and wasteful expenditure that was under assessment in the previous financial year;
- fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and
- fruitless and wasteful expenditure incurred in the current year.

20 Irregular expenditure

Losses emanating from irregular expenditure are recognised as a receivable in the Statement of Financial Position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written off as irrecoverable.

Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:

- irregular expenditure that was under assessment in the previous financial year;
- irregular expenditure relating to previous financial year and identified in the current year; and
- irregular expenditure incurred in the current year.

21 Changes in accounting policies, estimates and errors

Changes in accounting policies are applied in accordance with MCS requirements.

Changes in accounting estimates are applied prospectively in accordance with MCS requirements.

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

22 Events after the reporting date

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

23 Principal-Agent arrangements

The department is party to a principal-agent arrangement for [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.

24 Departures from the MCS requirements

[Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]

25 Capitalisation reserve

The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the Statement of Financial Position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.

26 Recoverable revenue

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

27 Related party transactions

Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.

The full compensation of key management personnel is recorded in the notes to the financial statements.

28 Inventories

At the date of acquisition, inventories are recognised at cost in the Statement of Financial Performance.

Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition.

Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value.

The cost of inventories is assigned by using the weighted average cost basis.

29 Public-Private Partnerships

Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies.

A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.

30 Employee benefits

The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note.

Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date.

The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

31 Transfer of functions

Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer.

Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.

32 Mergers

Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger.

Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.

NORTH WEST: EDUCATION
Appropriation Statement
for the year ended 31 March 2026

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
Voted funds and Direct charges	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. ADMINISTRATION	1 553 721	-	(8 000)	1 545 721	1 543 651	2 070	99,9%	1 195 513	1 194 952
2 PUBLIC ORDINARY SCHOOL EDUCATION	17 342 427	-	132 536	17 474 963	17 499 331	(24 368)	100,1%	16 481 495	16 480 167
3 INDEPENDENT SCHOOL SUBSIDIES	54 305	-	-	54 305	54 109	196	99,6%	56 181	53 750
4 PUBLIC SPECIAL SCHOOL EDUCATION	1 054 085	-	(16 300)	1 037 785	1 031 715	6 070	99,4%	984 087	980 014
5 EARLY CHILDHOOD DEVELOPMENT	1 181 811	-	(85 500)	1 096 311	1 089 703	6 608	99,4%	973 630	968 142
6 INFRASTRUCTURE DEVELOPMENT	1 450 572	-	-	1 450 572	1 358 052	92 520	93,6%	1 409 416	1 333 352
7 EXAMINATION AND EDUCATION RELATED SERVICES	720 933	-	(22 736)	698 197	691 286	6 911	99,0%	951 450	944 972
Programme sub total	**23 357 854**	-	-	**23 357 854**	**23 267 847**	**90 007**	**99,6%**	**22 051 772**	**21 955 349**
TOTAL	**23 357 854**	-	-	**23 357 854**	**23 267 847**	**90 007**	**99,6%**	**22 051 772**	**21 955 349**
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				6 566				2 457	
Actual amounts per Statement of Financial Performance (Total revenue)				**23 364 420**				**22 054 229**	
Actual amounts per Statement of Financial Performance (Total expenditure)					**23 267 847**				**21 955 349**

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	**19,858,959**	**-**	**-**	**19,858,959**	**19,787,132**	**71,827**	**99.6%**	**18,899,582**	**18,845,474**
Compensation of employees	18,096,677	164,000	38,500	18,299,177	18,279,898	19,279	99.9%	17,177,142	17,170,214
Salaries and wages	15,819,406	197,400	(3,956)	16,012,850	15,501,572	511,278	96.8%	15,004,995	14,578,236
Social contributions	2,277,271	(33,400)	42,456	2,286,327	2,778,326	(491,999)	121.5%	2,172,147	2,591,978
Goods and services	1,762,282	(164,000)	(38,500)	1,559,782	1,504,703	55,079	96.5%	1,722,440	1,675,059
Administrative fees	732	-	-	732	716	16	97.8%	1,341	1,384
Advertising	2,559	572	-	3,131	2,668	463	85.2%	4,346	3,905
Minor assets	23,799	(6,800)	-	16,999	15,892	1,107	93.5%	17,526	19,715
Audit costs: External	23,095	-	-	23,095	23,095	-	100.0%	20,111	19,935
Bursaries: Employees	7,830	-	-	7,830	7,545	285	96.4%	9,930	9,803
Catering: Departmental activities	36,625	(647)	(1,600)	34,378	32,211	2,167	93.7%	41,314	39,723
Communication (G&S)	41,234	(1,282)	-	39,952	36,831	3,121	92.2%	54,343	52,904
Computer services	24,671	(1,354)	-	23,317	9,241	14,076	39.6%	31,834	30,644
Consultants: Business and advisory services	105,708	(393)	-	105,315	101,794	3,521	96.7%	113,393	104,390
Legal services	43,475	-	-	43,475	9,450	34,025	21.7%	15,876	16,193
Contractors	1,882	-	-	1,882	1,534	348	81.5%	2,066	1,901
Agency and support / outsourced services	1,867	-	-	1,867	2,063	(196)	110.5%	17,908	18,678
Fleet services (including government motor transport)	28,900	-	-	28,900	26,612	2,288	92.1%	27,580	27,554
Inventory: Clothing material and accessories	180	-	-	180	182	(2)	101.1%	4,866	4,734
Inventory: Farming supplies	90	-	-	90	81	9	90.0%	-	-
Inventory: Fuel, oil and gas	100	(93)	-	7	7	-	100.0%	265	189
Inventory: Learner and teacher support material	709,388	(113,280)	(38,813)	557,295	553,434	3,861	99.3%	471,774	464,826
Inventory: Materials and supplies	3,179	-	-	3,179	2,486	693	78.2%	3,441	4,004
Inventory: Other supplies	80,356	(1,000)	(10,336)	69,020	76,788	(7,768)	111.3%	61,506	56,089
Consumable supplies	7,203	(2)	-	7,201	4,920	2,281	68.3%	14,206	12,471
Consumable: Stationery, printing and office supplies	14,938	(1,135)	-	13,803	11,283	2,520	81.7%	19,344	17,386
Operating leases	15,581	(3,097)	-	12,484	11,557	927	92.6%	14,826	12,748
Property payments	202,070	(10,694)	-	191,376	184,898	6,478	96.6%	284,062	252,058
Transport provided: Departmental activity	16,521	(1,300)	-	15,221	15,238	(17)	100.1%	22,459	21,998
Travel and subsistence	82,603	(14,859)	13,606	81,350	98,870	(17,520)	121.5%	108,915	119,284
Training and development	4,715	-	(850)	3,865	3,495	370	90.4%	6,728	6,516
Operating payments	230,959	(8,532)	-	222,427	222,960	(533)	100.2%	285,913	290,836
Venues and facilities	50,819	(104)	(507)	50,208	48,060	2,148	95.7%	65,400	64,156
Rental and hiring	1,203	-	-	1,203	792	411	65.8%	1,167	1,035
Interest and rent on land	-	-	-	-	2,531	(2,531)	-	-	201
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	2,531	(2,531)	-	-	201
Transfers and subsidies	**2,256,033**	**-**	**-**	**2,256,033**	**2,321,377**	**(65,344)**	**102.9%**	**2,015,985**	**2,025,271**
Provinces and municipalities	420	-	-	420	375	45	89.3%	-	-
Provinces	420	-	-	420	375	45	89.3%	-	-
Provincial Revenue Funds	420	-	-	420	375	45	89.3%	-	-
Departmental agencies and accounts	21,829	-	-	21,829	21,829	-	100.0%	21,269	21,212
Departmental agencies	21,829	-	-	21,829	21,829	-	100.0%	21,269	21,212
Public corporations and private enterprises	300	-	-	300	20	280	6.7%	-	-
Private enterprises	300	-	-	300	20	280	6.7%	-	-
Other transfers to private enterprises	300	-	-	300	20	280	6.7%	-	-
Non-profit institutions	2,205,957	-	(28,700)	2,177,257	2,172,184	5,073	99.8%	1,919,158	1,909,187
Households	27,527	-	28,700	56,227	126,969	(70,742)	225.8%	75,558	94,872
Social benefits	27,527	-	28,700	56,227	92,950	(36,723)	165.3%	75,558	94,872
Other transfers to households	-	-	-	-	34,019	(34,019)	-	-	-
Payments for capital assets	**1,242,862**	**-**	**-**	**1,242,862**	**1,159,338**	**83,524**	**93.3%**	**1,136,205**	**1,084,604**
Buildings and other fixed structures	1,209,882	-	-	1,209,882	1,130,129	79,753	93.4%	1,078,543	1,043,784
Buildings	1,209,882	-	-	1,209,882	1,130,129	79,753	93.4%	1,078,543	1,043,784
Machinery and equipment	32,980	-	-	32,980	29,209	3,771	88.6%	57,662	40,820
Transport equipment	3,999	-	-	3,999	3,410	589	85.3%	7,467	5,501
Other machinery and equipment	28,981	-	-	28,981	25,799	3,182	89.0%	50,195	35,319
TOTAL	**23,357,854**	**-**	**-**	**23,357,854**	**23,267,847**	**90,007**	**99.6%**	**22,051,772**	**21,955,349**

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**	13,822	-	-	13,822	12,008	1,814	86.9%	13,214	11,888
2. **CORPORATE SERVICES**	1,078,553	-	21,506	1,100,059	1,104,843	(4,784)	100.4%	699,840	705,844
3. **EDUCATION MANAGEMENT**	438,653	-	(29,506)	409,147	408,706	441	99.9%	459,138	461,004
4. **HUMAN RESOURCE DEVELOPMENT**	10,506	-	-	10,506	10,306	200	98.1%	11,670	6,921
5. **EDUCATION MANAGEMENT SYSTEMS**	12,187	-	-	12,187	7,788	4,399	63.9%	11,651	9,295
TOTAL	**1,553,721**	**-**	**(8,000)**	**1,545,721**	**1,543,651**	**2,070**	**99.9%**	**1,195,513**	**1,194,952**
Economic classification									
Current payments	**1,548,035**	**-**	**(9,000)**	**1,539,035**	**1,528,171**	**10,864**	**99.3%**	**1,181,670**	**1,177,342**
Compensation of employees	1,372,439	-	(29,506)	1,342,933	1,336,017	6,916	99.5%	970,980	968,779
Salaries and wages	1,258,339	-	(29,506)	1,228,833	1,148,498	80,335	93.5%	870,294	829,345
Social contributions	114,100	-	-	114,100	187,519	(73,419)	164.3%	100,686	139,434
Goods and services	175,596	-	20,506	196,102	189,623	6,479	96.7%	210,690	208,362
Administrative fees	458	-	-	458	462	(4)	100.9%	446	496
Advertising	823	-	-	823	760	63	92.3%	780	649
Minor assets	761	-	-	761	102	659	13.4%	1,289	764
Audit costs: External	23,095	-	-	23,095	23,095	-	100.0%	19,311	19,160
Bursaries: Employees	716	-	-	716	681	35	95.1%	716	700
Catering: Departmental activities	1,968	-	-	1,968	1,232	736	62.6%	3,225	2,946
Communication (G&S)	20,076	-	-	20,076	17,050	3,026	84.9%	20,664	20,148
Computer services	9,633	-	-	9,633	7,264	2,369	75.4%	5,877	4,711
Consultants: Business and advisory services	18,947	-	-	18,947	17,755	1,192	93.7%	7,993	7,360
Legal services	8,915	-	-	8,915	8,357	558	93.7%	13,876	14,236
Contractors	325	-	-	325	300	25	92.3%	866	854
Agency and support / outsourced services	-	-	-	-	-	-	-	-	329
Fleet services (including government motor transport)	26,469	-	-	26,469	23,779	2,690	89.8%	27,580	27,554
Inventory: Clothing material and accessories	46	-	-	46	46	-	100.0%	368	345
Inventory: Materials and supplies	22	-	-	22	-	22	-	667	444
Inventory: Other supplies	230	-	-	230	168	62	73.0%	394	394
Consumable supplies	3,069	-	-	3,069	1,705	1,364	55.6%	7,837	7,439
Consumable: Stationery, printing and office supplies	4,486	-	-	4,486	2,277	2,209	50.8%	6,071	5,239
Operating leases	2,806	-	-	2,806	1,958	848	69.8%	3,238	2,338
Property payments	16,480	-	-	16,480	14,518	1,962	88.1%	17,568	16,906
Transport provided: Departmental activity	-	-	-	-	-	-	-	89	72
Travel and subsistence	25,984	-	20,506	46,490	59,197	(12,707)	127.3%	51,090	55,174
Training and development	2,240	-	-	2,240	1,808	432	80.7%	3,874	3,466
Operating payments	490	-	-	490	457	33	93.3%	950	1,216
Venues and facilities	7,384	-	-	7,384	6,529	855	88.4%	15,541	15,041
Rental and hiring	173	-	-	173	123	50	71.1%	380	381
Interest and rent on land	-	-	-	-	2,531	(2,531)	-	-	201
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	2,531	(2,531)	-	-	201
Transfers and subsidies	**4,176**	**-**	**1,000**	**5,176**	**14,525**	**(9,349)**	**280.6%**	**8,186**	**13,726**
Provinces and municipalities	420	-	-	420	375	45	89.3%	-	-
Provinces	420	-	-	420	375	45	89.3%	-	-
Provincial Revenue Funds	420	-	-	420	375	45	89.3%	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	400	329
Departmental agencies	-	-	-	-	-	-	-	400	329
Households	3,756	-	1,000	4,756	14,150	(9,394)	297.5%	7,786	13,397
Social benefits	3,756	-	1,000	4,756	13,715	(8,959)	288.4%	7,786	13,397
Other transfers to households	-	-	-	-	435	(435)	-	-	-
Payments for capital assets	**1,510**	**-**	**-**	**1,510**	**955**	**555**	**63.2%**	**5,657**	**3,884**
Machinery and equipment	1,510	-	-	1,510	955	555	63.2%	5,657	3,884
Transport equipment	-	-	-	-	-	-	-	900	863
Other machinery and equipment	1,510	-	-	1,510	955	555	63.2%	4,757	3,021
Total	**1,553,721**	**-**	**(8,000)**	**1,545,721**	**1,543,651**	**2,070**	**99.9%**	**1,195,513**	**1,194,952**

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**	10,259,377	67,858	127,006	10,454,241	10,461,080	(6,839)	100.1%	9,766,933	9,896,962
2. **PUBLIC SECONDARY LEVEL**	6,264,180	(58,338)	(10,170)	6,195,672	6,219,016	(23,344)	100.4%	5,934,662	5,813,298
3. **HUMAN RESOURCE DEVELOPMENT**	31,987	(2,350)	-	29,637	28,673	964	96.7%	36,300	34,960
4. **SCHOOL SPORTS CULTURE AND MEDIA SERVICES**	43,562	(7,170)	15,700	52,092	47,608	4,484	91.4%	36,646	34,224
5. **CONDITIONAL GRANT NATIONAL SCHOOL NUTRITION PROGRAMME**	693,678	-	-	693,678	693,446	232	100.0%	664,104	663,979
6. **MATHS, SCIENCE AND TECHNOLOGY GRANT**	49,643	-	-	49,643	49,508	135	99.7%	42,850	36,744
TOTAL	**17,342,427**	**-**	**132,536**	**17,474,963**	**17,499,331**	**(24,368)**	**100.1%**	**16,481,495**	**16,480,167**
Economic classification									
Current payments	**15,922,351**	**-**	**102,536**	**16,024,887**	**15,991,729**	**33,158**	**99.8%**	**15,087,739**	**15,084,430**
Compensation of employees	15,141,249	124,400	114,306	15,379,955	15,379,887	68	100.0%	14,537,286	14,535,981
Salaries and wages	13,194,515	124,400	71,850	13,390,765	13,027,265	363,500	97.3%	12,674,068	12,344,512
Social contributions	1,946,734	-	42,456	1,989,190	2,352,622	(363,432)	118.3%	1,863,218	2,191,469
Goods and services	781,102	(124,400)	(11,770)	644,932	611,842	33,090	94.9%	550,453	548,449
Administrative fees	199	-	-	199	194	5	97.5%	877	871
Advertising	855	-	-	855	856	(1)	100.1%	1,720	1,516
Minor assets	11,072	(6,800)	-	4,272	4,121	151	96.5%	5,722	6,086
Bursaries: Employees	7,114	-	-	7,114	6,864	250	96.5%	9,214	9,106
Catering: Departmental activities	10,862	930	(1,600)	10,192	9,896	296	97.1%	13,554	12,929
Communication (G&S)	84	-	-	84	39	45	46.4%	30	49
Computer services	60	-	-	60	-	60	-	24,017	23,999
Consultants: Business and advisory services	4,987	-	-	4,987	4,987	-	100.0%	2,500	2,498
Legal services	33,560	-	-	33,560	93	33,467	0.3%	-	-
Contractors	852	-	-	852	812	40	95.3%	546	446
Agency and support / outsourced services	1,858	-	-	1,858	2,063	(205)	111.0%	1,234	1,700
Fleet services (including government motor transport)	2	-	-	2	-	2	-	-	-
Inventory: Clothing material and accessories	(50)	-	-	(50)	-	(50)	-	4,078	4,078
Inventory: Learner and teacher support material	647,240	(113,280)	(10,170)	523,790	520,341	3,449	99.3%	429,757	423,545
Inventory: Materials and supplies	3,157	-	-	3,157	2,486	671	78.7%	1,343	1,506
Consumable supplies	1,355	-	-	1,355	1,007	348	74.3%	2,085	1,883
Consumable: Stationery, printing and office supplies	2,116	-	-	2,116	1,978	138	93.5%	2,135	2,102
Operating leases	156	-	-	156	125	31	80.1%	96	27
Property payments	268	-	-	268	274	(6)	102.2%	371	316
Transport provided: Departmental activity	7,243	(1,300)	-	5,943	6,125	(182)	103.1%	6,179	5,850
Travel and subsistence	18,945	(2,850)	-	16,095	22,528	(6,433)	140.0%	18,034	23,834
Training and development	2	-	-	2	-	2	-	1,501	1,454
Operating payments	1,146	-	-	1,146	838	308	73.1%	481	785
Venues and facilities	27,204	(1,100)	-	26,104	25,759	345	98.7%	24,192	23,215
Rental and hiring	815	-	-	815	456	359	56.0%	787	654
Transfers and subsidies	**1,402,798**	**-**	**29,000**	**1,431,798**	**1,490,471**	**(58,673)**	**104.1%**	**1,362,990**	**1,372,694**
Public corporations and private enterprises	300	-	-	300	20	280	6.7%	-	-
Private enterprises	300	-	-	300	20	280	6.7%	-	-
Other transfers to private enterprises	300	-	-	300	20	280	6.7%	-	-
Non-profit institutions	1,382,608	-	300	1,382,908	1,382,931	(23)	100.0%	1,300,840	1,299,050
Households	19,890	-	28,700	48,590	107,520	(58,930)	221.3%	62,150	73,644
Social benefits	19,890	-	28,700	48,590	73,936	(25,346)	152.2%	62,150	73,644
Other transfers to households	-	-	-	-	33,584	(33,584)	-	-	-
Payments for capital assets	**17,278**	**-**	**1,000**	**18,278**	**17,131**	**1,147**	**93.7%**	**30,766**	**23,043**
Machinery and equipment	17,278	-	1,000	18,278	17,131	1,147	93.7%	30,766	23,043
Other machinery and equipment	17,278	-	1,000	18,278	17,131	1,147	93.7%	27,090	19,311
Total	**17,342,427**	**-**	**132,536**	**17,474,963**	**17,499,331**	**(24,368)**	**100.1%**	**16,481,495**	**16,480,167**

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	40,842	-	-	40,842	41,329	(487)	101.2%	43,200	38,043
2. SECONDARY LEVEL	13,463	-	-	13,463	12,780	683	94.9%	12,981	15,707
TOTAL	**54,305**	**-**	**-**	**54,305**	**54,109**	**196**	**99.6%**	**56,181**	**53,750**
Economic classification									
Transfers and subsidies	**54,305**	**-**	**-**	**54,305**	**54,109**	**196**	**99.6%**	**56,181**	**53,750**
Non-profit institutions	54,305	-	-	54,305	54,109	196	99.6%	56,181	53,750
Total	**54,305**	**-**	**-**	**54,305**	**54,109**	**196**	**99.6%**	**56,181**	**53,750**

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**	1,028,058	-	(16,300)	1,011,758	1,009,816	1,942	99.8%	958,380	956,144
2. **HUMAN RESOURCE DEVELOPMENT**	3,169	-	-	3,169	2,908	261	91.8%	3,006	2,923
3. **LEARNER WITH PROFOUND INTELLECTUAL DISABILITIES GRANT**	22,858	-	-	22,858	18,991	3,867	83.1%	22,701	20,947
TOTAL	**1,054,085**	**-**	**(16,300)**	**1,037,785**	**1,031,715**	**6,070**	**99.4%**	**984,087**	**980,014**
Economic classification									
Current payments	**792,396**	**-**	**(16,300)**	**776,096**	**770,224**	**5,872**	**99.2%**	**739,908**	**738,968**
Compensation of employees	778,114	(2,400)	(16,300)	759,414	755,098	4,316	99.4%	717,035	716,477
Salaries and wages	688,199	(2,400)	(16,300)	669,499	624,898	44,601	93.3%	637,747	594,838
Social contributions	89,915	-	-	89,915	130,200	(40,285)	144.8%	79,288	121,639
Goods and services	14,282	2,400	-	16,682	15,126	1,556	90.7%	22,873	22,491
Advertising	138	572	-	710	710	-	100.0%	741	740
Minor assets	2,432	-	-	2,432	2,403	29	98.8%	3,276	3,842
Catering: Departmental activities	210	-	-	210	85	125	40.5%	302	451
Communication (G&S)	-	-	-	-	-	-	-	-	299
Contractors	358	-	-	358	358	-	100.0%	124	124
Inventory: Farming supplies	90	-	-	90	81	9	90.0%	-	-
Inventory: Learner and teacher support material	1,429	-	-	1,429	917	512	64.2%	1,928	2,098
Inventory: Materials and supplies	-	-	-	-	-	-	-	611	1,399
Inventory: Other supplies	150	-	-	150	10	140	6.7%	5,338	903
Consumable supplies	763	-	-	763	762	1	99.9%	142	113
Consumable: Stationery, printing and office supplies	2,198	255	-	2,453	2,558	(105)	104.3%	1,917	1,836
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	369
Travel and subsistence	2,552	-	-	2,552	2,063	489	80.8%	3,919	4,064
Training and development	1,594	-	-	1,594	1,347	247	84.5%	1,110	1,409
Operating payments	36	-	-	36	-	36	-	163	201
Venues and facilities	2,164	1,573	-	3,737	3,664	73	98.0%	3,302	4,643
Rental and hiring	168	-	-	168	168	-	100.0%	-	-
Transfers and subsidies	**256,204**	**-**	**-**	**256,204**	**256,631**	**(427)**	**100.2%**	**237,689**	**235,583**
Non-profit institutions	254,429	-	-	254,429	254,132	297	99.9%	235,036	232,896
Households	1,775	-	-	1,775	2,499	(724)	140.8%	2,653	2,687
Social benefits	1,775	-	-	1,775	2,499	(724)	140.8%	2,653	2,687
Payments for capital assets	**5,485**	**-**	**-**	**5,485**	**4,860**	**625**	**88.6%**	**6,490**	**5,463**
Machinery and equipment	5,485	-	-	5,485	4,860	625	88.6%	6,490	5,463
Transport equipment	3,099	-	-	3,099	3,085	14	99.5%	2,550	906
Other machinery and equipment	2,386	-	-	2,386	1,775	611	74.4%	3,940	4,557
Total	**1,054,085**	**-**	**(16,300)**	**1,037,785**	**1,031,715**	**6,070**	**99.4%**	**984,087**	**980,014**

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	800,678	-	(23,497)	777,181	778,393	(1,212)	100.2%	734,368	736,899
2. GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTERS	11,550	-	(6,000)	5,550	5,099	451	91.9%	13,919	14,310
3. PRE-GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	99,650	-	(55,153)	44,497	43,682	815	98.2%	82,750	78,170
4. HUMAN RESOURCE DEVELOPMENT	1,591	-	(850)	741	728	13	98.2%	2,333	1,902
5. CONDITIONAL GRANT: SOCIAL SECTOR EPWP INCENTIVE GRANT FOR PROVINCES	-	-	-	-	-	-	-	4,281	4,201
6. CONDITIONAL GRANT EARLY CHILDHOOD DEVELOPMENT GRANT	268,342	-	-	268,342	261,801	6,541	97.6%	135,979	132,660
TOTAL	**1,181,811**	**-**	**(85,500)**	**1,096,311**	**1,089,703**	**6,608**	**99.4%**	**973,630**	**968,142**
Economic classification									
Current payments	**809,943**	**-**	**(60,500)**	**749,443**	**746,087**	**3,356**	**99.6%**	**729,169**	**726,933**
Compensation of employees	719,122	-	(30,000)	689,122	687,259	1,863	99.7%	648,187	646,790
Salaries and wages	634,742	-	(30,000)	604,742	581,299	23,443	96.1%	567,518	547,406
Social contributions	84,380	-	-	84,380	105,960	(21,580)	125.6%	80,669	99,384
Goods and services	90,821	-	(30,500)	60,321	58,828	1,493	97.5%	80,982	80,143
Administrative fees	15	-	-	15	-	15	-	5	-
Advertising	487	-	-	487	87	400	17.9%	41	-
Minor assets	8,354	-	-	8,354	8,319	35	99.6%	5,172	7,563
Bursaries: Employees	-	-	-	-	-	-	-	-	(3)
Catering: Departmental activities	692	-	-	692	100	592	14.5%	112	47
Communication (G&S)	50	-	-	50	-	50	-	100	-
Consultants: Business and advisory services	4,640	-	-	4,640	4,576	64	98.6%	-	-
Legal services	1,000	-	-	1,000	1,000	-	100.0%	2,000	1,957
Contractors	-	-	-	-	-	-	-	30	30
Agency and support / outsourced services	-	-	-	-	-	-	-	16,594	16,570
Inventory: Learner and teacher support material	60,719	-	(28,643)	32,076	32,176	(100)	100.3%	40,089	39,183
Inventory: Other supplies	37	-	-	37	-	37	-	722	714
Consumable supplies	92	-	-	92	31	61	33.7%	107	73
Consumable: Stationery, printing and office supplies	1,095	-	-	1,095	849	246	77.5%	528	400
Operating leases	192	-	-	192	144	48	75.0%	160	113
Property payments	8,114	-	-	8,114	8,319	(205)	102.5%	9,625	9,009
Travel and subsistence	1,681	-	(500)	1,181	1,042	139	88.2%	1,178	432
Training and development	535	-	(850)	(315)	-	(315)	-	225	187
Venues and facilities	3,118	-	(507)	2,611	2,185	426	83.7%	4,294	3,868
Transfers and subsidies	**367,137**	**-**	**(25,000)**	**342,137**	**340,090**	**2,047**	**99.4%**	**236,815**	**236,739**
Non-profit institutions	367,137	-	(25,000)	342,137	338,234	3,903	98.9%	236,815	234,816
Households	-	-	-	-	1,856	(1,856)	-	-	1,923
Social benefits	-	-	-	-	1,856	(1,856)	-	-	1,923
Payments for capital assets	**4,731**	**-**	**-**	**4,731**	**3,526**	**1,205**	**74.5%**	**7,646**	**4,470**
Machinery and equipment	4,731	-	-	4,731	3,526	1,205	74.5%	7,646	4,470
Transport equipment	900	-	-	900	325	575	36.1%	341	-
Other machinery and equipment	3,831	-	-	3,831	3,201	630	83.6%	7,305	4,470
Total	**1,181,811**	**-**	**(85,500)**	**1,096,311**	**1,089,703**	**6,608**	**99.4%**	**973,630**	**968,142**

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. PUBLIC ORDINARY SCHOOLS	1,248,146	-	-	1,248,146	1,179,500	68,646	94.5%	1,305,018	1,234,220
2. SPECIAL SCHOOLS	67,460	-	-	67,460	48,174	19,286	71.4%	71,025	71,040
3. EARLY CHILDHOOD DEVELOPMENT	134,966	-	-	134,966	130,378	4,588	96.6%	33,373	28,092
TOTAL	**1,450,572**	**-**	**-**	**1,450,572**	**1,358,052**	**92,520**	**93.6%**	**1,409,416**	**1,333,352**
Economic classification									
Current payments	**235,991**	**-**	**-**	**235,991**	**223,265**	**12,726**	**94.6%**	**330,873**	**289,553**
Compensation of employees	9,366	-	-	9,366	6,207	3,159	66.3%	8,024	7,214
Salaries and wages	9,366	-	-	9,366	6,207	3,159	66.3%	5,567	7,214
Social contributions	-	-	-	-	-	-	-	2,457	-
Goods and services	226,625	-	-	226,625	217,058	9,567	95.8%	322,849	282,339
Minor assets	-	-	-	-	-	-	-	-	105
Computer services	12,000	-	-	12,000	364	11,636	3.0%	-	-
Consultants: Business and advisory services	76,000	-	-	76,000	73,735	2,265	97.0%	102,000	93,720
Inventory: Other supplies	48,000	-	-	48,000	57,065	(9,065)	118.9%	27,000	26,579
Consumable: Stationery, printing and office supplies	30	-	-	30	30	-	100.0%	-	-
Property payments	90,251	-	-	90,251	85,524	4,727	94.8%	193,849	161,935
Training and development	344	-	-	344	340	4	98.8%	-	-
Transfers and subsidies	**4,699**	**-**	**-**	**4,699**	**4,658**	**41**	**99.1%**	**-**	**15**
Departmental agencies and accounts	-	-	-	-	-	-	-	-	15
Departmental agencies	-	-	-	-	-	-	-	-	15
Non-profit institutions	4,699	-	-	4,699	4,658	41	99.1%	-	-
Payments for capital assets	**1,209,882**	**-**	**-**	**1,209,882**	**1,130,129**	**79,753**	**93.4%**	**1,078,543**	**1,043,784**
Buildings and other fixed structures	1,209,882	-	-	1,209,882	1,130,129	79,753	93.4%	1,078,543	1,043,784
Buildings	1,209,882	-	-	1,209,882	1,130,129	79,753	93.4%	1,078,543	1,043,784
Total	**1,450,572**	**-**	**-**	**1,450,572**	**1,358,052**	**92,520**	**93.6%**	**1,409,416**	**1,333,352**

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	21,829	-	-	21,829	21,829	-	100.0%	20,869	20,868
2. PROFESSIONAL SERVICES	433,131	(57,831)	(19,736)	355,564	353,654	1,910	99.5%	766,802	764,471
3. EXTERNAL EXAMINATIONS	147,297	57,831	-	205,128	206,039	(911)	100.4%	121,813	121,262
4. SPECIAL PROJECTS	101,700	-	(3,000)	98,700	92,793	5,907	94.0%	25,764	22,166
5. CONDITIONAL GRANT PRO-HIV/AIDS(LIFE SKILLS EDUCATION)	16,976	-	-	16,976	16,971	5	100.0%	16,202	16,205
TOTAL	**720,933**	**-**	**(22,736)**	**698,197**	**691,286**	**6,911**	**99.0%**	**951,450**	**944,972**
Economic classification									
Current payments	**550,243**	**-**	**(16,736)**	**533,507**	**527,656**	**5,851**	**98.9%**	**830,223**	**828,248**
Compensation of employees	76,387	42,000	-	118,387	115,430	2,957	97.5%	295,630	294,973
Salaries and wages	34,245	75,400	-	109,645	113,405	(3,760)	103.4%	249,801	254,921
Social contributions	42,142	(33,400)	-	8,742	2,025	6,717	23.2%	45,829	40,052
Goods and services	473,856	(42,000)	(16,736)	415,120	412,226	2,894	99.3%	534,593	533,275
Administrative fees	60	-	-	60	60	-	100.0%	13	17
Advertising	256	-	-	256	255	1	99.6%	1,064	1,000
Minor assets	1,180	-	-	1,180	947	233	80.3%	2,067	1,355
Audit costs: External	-	-	-	-	-	-	-	800	775
Catering: Departmental activities	22,893	(1,577)	-	21,316	20,898	418	98.0%	24,121	23,350
Communication (G&S)	21,024	(1,282)	-	19,742	19,742	-	100.0%	33,549	32,408
Computer services	2,978	(1,354)	-	1,624	1,613	11	99.3%	1,940	1,934
Consultants: Business and advisory services	1,134	(393)	-	741	741	-	100.0%	900	812
Contractors	347	-	-	347	64	283	18.4%	500	447
Agency and support / outsourced services	9	-	-	9	-	9	-	80	79
Fleet services (including government motor transport)	2,429	-	-	2,429	2,833	(404)	116.6%	-	-
Inventory: Clothing material and accessories	184	-	-	184	136	48	73.9%	420	311
Inventory: Fuel, oil and gas	100	(93)	-	7	7	-	100.0%	265	189
Inventory: Materials and supplies	-	-	-	-	-	-	-	820	655
Inventory: Other supplies	31,939	(1,000)	(10,336)	20,603	19,545	1,058	94.9%	28,052	27,499
Consumable supplies	1,924	(2)	-	1,922	1,415	507	73.6%	4,035	2,963
Consumable: Stationery, printing and office supplies	5,013	(1,390)	-	3,623	3,591	32	99.1%	8,693	7,809
Operating leases	12,427	(3,097)	-	9,330	9,330	-	100.0%	11,332	10,270
Property payments	86,957	(10,694)	-	76,263	76,263	-	100.0%	62,649	63,892
Transport provided: Departmental activity	9,278	-	-	9,278	9,113	165	98.2%	16,191	15,707
Travel and subsistence	33,441	(12,009)	(6,400)	15,032	14,040	992	93.4%	34,694	35,780
Training and development	-	-	-	-	-	-	-	18	-
Operating payments	229,287	(8,532)	-	220,755	221,665	(910)	100.4%	284,319	288,634
Venues and facilities	10,949	(577)	-	10,372	9,923	449	95.7%	18,071	17,389
Rental and hiring	47	-	-	47	45	2	95.7%	-	-
Transfers and subsidies	**166,714**	**-**	**(5,000)**	**161,714**	**160,893**	**821**	**99.5%**	**114,124**	**112,764**
Departmental agencies and accounts	21,829	-	-	21,829	21,829	-	100.0%	20,869	20,868
Departmental agencies	21,829	-	-	21,829	21,829	-	100.0%	20,869	20,868
Non-profit institutions	142,779	-	(4,000)	138,779	138,120	659	99.5%	90,286	88,675
Households	2,106	-	(1,000)	1,106	944	162	85.4%	2,969	3,221
Social benefits	2,106	-	(1,000)	1,106	944	162	85.4%	2,969	3,221
Payments for capital assets	**3,976**	**-**	**(1,000)**	**2,976**	**2,737**	**239**	**92.0%**	**7,103**	**3,960**
Machinery and equipment	3,976	-	(1,000)	2,976	2,737	239	92.0%	7,103	3,960
Other machinery and equipment	3,976	-	(1,000)	2,976	2,737	239	92.0%	7,103	3,960
Total	**720,933**	**-**	**(22,736)**	**698,197**	**691,286**	**6,911**	**99.0%**	**951,450**	**944,972**

NORTH WEST: EDUCATION
Notes to the Appropriation Statement

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 name	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%

No program has material over/under spent

4.2 Per economic classification:

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Current expenditure				
Compensation of employees	18,299,177	18,279,898	19,279	0.1%
Goods and services	1,559,782	1,504,703	55,079	4%
Interest and rent on land	-	2,531	(2,531)	#DIV/0!
Transfers and subsidies				
Provinces and municipalities	420	375	45	11%
Departmental agencies and accounts	21,829	21,829	-	-
Public corporations and private enterprises	300	20	280	93%
Non-profit institutions	2,177,257	2,172,184	5,073	0.2%
Households	56,227	126,969	(70,742)	-126%
Payments for capital assets				
Buildings and other fixed structures	1,209,882	1,130,129	79,753	7%
Machinery and equipment	32,980	29,209	3,771	11%

There was no material variances per classification

4.3 Per conditional grant

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Early Childhood Development Grant (Basic Education)	281,869	272,976	8,893	3%
Education Infrastructure Grant (Basic Education)	1,430,606	1,340,466	90,140	6%
HIV and Aids (Life Skills Education) (Basic Education)	16,976	16,970	6	0%
Learners With Profound Intellectual Disabilities Grant (Basic Education)	22,858	18,990	3,868	17%
Maths, Science and Technology Grant (Basic Education)	49,644	49,509	135	0%
National School Nutrition Programme Grant (Basic Education)	693,678	693,445	233	0%
Expanded Public Works Programme Integrated Grant for Provinces - Education	6,438	6,413	25	0%

No conditional grant materially over/under spent

NORTH WEST: EDUCATION
Statement of Financial Performance

	Note	2025/26 R'000	2024/25 R'000
REVENUE			
Annual appropriation	1	23,357,854	22,051,772
Departmental revenue	2	6,566	2,457
TOTAL REVENUE		**23,364,420**	**22,054,229**
EXPENDITURE			
Current expenditure			
Compensation of employees	3	18,279,894	17,170,214
Goods and services	4	1,505,084	1,675,399
Interest and rent on land	5	2,531	201
Total current expenditure		**19,787,509**	**18,845,814**
Transfers and subsidies			
Transfers and subsidies	6	2,321,001	2,024,931
Total transfers and subsidies		**2,321,001**	**2,024,931**
Expenditure for capital assets			
Tangible assets	7	1,159,337	1,084,604
Total expenditure for capital assets		**1,159,337**	**1,084,604**
TOTAL EXPENDITURE		**23,267,847**	**21,955,349**
SURPLUS/(DEFICIT) FOR THE YEAR		**96,573**	**98,880**
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		90,007	96,423
Annual appropriation		-13,293	7,909
Conditional grants		103,300	88,514
Departmental revenue and NRF Receipts	11	6,566	2,457
SURPLUS/(DEFICIT) FOR THE YEAR		**96,573**	**98,880**

NORTH WEST: EDUCATION
Statement of Financial Position

	Note	2025/26 R'000	2024/25 R'000
ASSETS			
Current Assets		**132,873**	**268,554**
Cash and cash equivalents	8	-	143,516
Receivables	9	132,873	125,038
TOTAL ASSETS		**132,873**	**268,554**
LIABILITIES			
Current Liabilities		**301,095**	**414,918**
Voted funds to be surrendered to the Revenue Fund	10	266,237	371,388
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	11	4,788	3,613
Bank overdraft	12	8,223	-
Payables	13	21,847	39,917
TOTAL LIABILITIES		**301,095**	**414,918**
NET ASSETS		**-168,222**	**-146,364**
Represented by:			
Recoverable revenue		8,004	5,495
Unauthorised expenditure		-176,226	-151,859
TOTAL		**-168,222**	**-146,364**

NORTH WEST: EDUCATION
Cash Flow Statement

	Note	2025/26 R'000	2024/25 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		**23,392,504**	**21,981,626**
Annual appropriated funds received	1.1	23,357,854	21,951,772
Departmental revenue received	2	34,650	29,854
Net (increase)/ decrease in working capital		-25,905	30,953
(Surrendered to) / Received from the Revenue Fund	10.11	-253,574	-29,876
Current payments		-19,784,978	-18,845,613
Interest paid	5	-2,531	-201
Transfers and subsidies paid		-2,321,001	-2,024,931
Net cash flow available from operating activities	14	**1,004,515**	**1,111,958**
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	7	-1,159,337	-1,084,604
Proceeds from sale of capital assets	2.2	573	-
Net cash flows from investing activities		**-1,158,764**	**-1,084,604**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		2,509	-360
Net cash flows from financing activities		**2,509**	**-360**
Net increase/ (decrease) in cash and cash equivalents		-151,740	26,994
Cash and cash equivalents at beginning of period		143,516	116,522
Unrealised gains and losses within cash and cash equivalents		1	-
Cash and cash equivalents at end of period	12	**-8,223**	**143,516**

NORTH WEST: EDUCATION
Statement of Changes in Net Assets

NET ASSETS	*Note*	2025/26 R'000	2024/25 R'000
Recoverable revenue			
Opening balance		5,495	5,855
Transfers		**2,509**	**-360**
Debts recovered (included in departmental revenue)		-	-360
Debts raised		2,509	-
Closing balance		**8,004**	**5,495**
Unauthorised expenditure			
Opening balance		-151,859	-151,859
Unauthorised expenditure - current year		-24,367	-
Relating to overspending of the vote or main division within the vote		-24,367	-
Closing balance		**-176,226**	**-151,859**
TOTAL		**-168,222**	**-146,364**

NORTH WEST: EDUCATION
Statement of Changes in Net Assets

NET ASSETS	Note	2025/26 R'000	2024/25 R'000
Recoverable revenue			
Opening balance		5,495	5,855
Transfers		**2,509**	**-360**
Debts recovered (included in departmental revenue)		-	-360
Debts raised		2,509	-
Closing balance		**8,004**	**5,495**
Unauthorised expenditure			
Opening balance		-151,859	-151,859
Unauthorised expenditure - current year		-24,367	-
Relating to overspending of the vote or main division within the vote		-24,367	-
Closing balance		**-176,226**	**-151,859**
TOTAL		**-168,222**	**-146,364**

NORTH WEST: EDUCATION
Notes to the Annual Financial Statements

1

1.1	Annual Appropriation	2025/26			2024/25		
	Programmes	Final Budget R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Final Budget R'000	Appropriation Received R'000	Funds not requested/ not received R'000
1)	ADMINISTRATION	1,545,721	1,545,721	-	1,195,513	1,195,513	-
2)	PUBLIC ORDINARY SCHOOL EDUCATION	17,474,963	17,474,963	-	16,480,295	16,380,295	100,000
3)	INDEPENDENT SCHOOL SUBSIDIES	54,305	54,305	-	56,181	56,181	-
4)	PUBLIC SPECIAL SCHOOL EDUCATION	1,037,785	1,037,785	-	985,287	985,287	-
5)	EARLY CHILDHOOD DEVELOPMENT	1,096,311	1,096,311	-	973,630	973,630	-
6)	INFRASTRUCTURE DEVELOPMENT	1,450,572	1,450,572	-	1,409,416	1,409,416	-
7)	SERVICES	698,197	698,197	-	951,450	951,450	-
	Total	**23,357,854**	**23,357,854**	**-**	**22,051,772**	**21,951,772**	**100,000**

		Note	2025/26 R'000	2024/25 R'000
1.2	**Conditional grants****			
	Total grants received	29	2,502,069	2,295,533

		Note	2025/26 R'000	2024/25 R'000
2	**Departmental Revenue**			
	Sales of goods and services other than capital assets	2.1	20,985	18,442
	Sales of capital assets	2.2	573	-
	Transactions in financial assets and liabilities	2.3	13,665	11,412
	Total revenue collected		**35,223**	**29,854**
	Less: Own revenue included in appropriation	19	28,657	27,397
	Departmental revenue collected		**6,566**	**2,457**

		Note	2025/26 R'000	2024/25 R'000
2.1	**Sales of goods and services other than capital assets**	2		
	Sales of goods and services produced by the department		20,980	18,441
	Other sales		20,980	18,441
	Sales of scrap, waste and other used current goods		5	1
	Total		**20,985**	**18,442**

		Note	2025/26 R'000	2024/25 R'000
2.2	**Sales of capital assets**	2		
	Tangible capital assets		**573**	**-**
	Machinery and equipment		573	-
	Total		**573**	**-**

		Note	2025/26 R'000	2024/25 R'000
2.3	**Transactions in financial assets and liabilities**	2		
	Other Receipts including Recoverable Revenue		13,665	11,412
	Total		**13,665**	**11,412**

		Note	2025/26 R'000	2024/25 R'000
3	**Compensation of Employees**			
3.1	**Salaries and wages**			
	Basic salary		13,366,527	12,597,275
	Performance award		9,270	9,028
	Service Based		18,263	25,900
	Compensative/circumstantial		248,449	239,595
	Periodic payments		66,013	53,001
	Other non-pensionable allowances		1,793,047	1,653,444
	Total		**15,501,569**	**14,578,243**

		Note	2025/26 R'000	2024/25 R'000
3.2	**Social Contributions**			
	Employer contributions			
	Pension		1,695,919	1,601,666
	Medical		1,076,839	984,910
	UIF		9	37
	Bargaining council		1,414	1,301
	Official unions and associations		4,107	3,903
	Insurance		37	154
	Total		**2,778,325**	**2,591,971**
	Total compensation of employees		**18,279,894**	**17,170,214**
	Average number of employees		34,909	34,883

Include discussion where deemed relevant

			2025/26	2024/25
		Note	R'000	R'000
4	**Goods and services**			
	Administrative fees		716	1,385
	Advertising		2,667	3,905
	Minor assets	4.1	15,894	19,714
	Bursaries (employees)		7,545	9,803
	Catering		32,211	39,723
	Communication		36,832	52,906
	Computer services	4.2	9,242	30,645
	Consultants: Business and advisory services		101,794	104,391
	Legal services		9,450	16,193
	Contractors		1,534	1,900
	Agency and support / outsourced services		2,062	18,679
	Audit cost – external	4.3	23,095	19,934
	Fleet services		26,612	27,554
	Inventories	4.4	632,978	529,843
	Consumables	4.5	16,205	29,853
	Operating leases		11,558	12,749
	Property payments	4.6	184,896	252,058
	Rental and hiring		792	1,034
	Transport provided as part of the departmental activities		15,238	21,997
	Travel and subsistence	4.7	98,874	119,281
	Venues and facilities		48,061	64,155
	Training and development		3,495	6,518
	Other operating expenditure	4.8	223,333	291,179
	Total		**1,505,084**	**1,675,399**

		Note	2025/26 R'000	2024/25 R'000
4.1	**Minor assets**	4		
	Tangible capital assets		**15,894**	**19,714**
	Machinery and equipment		15,894	19,714
	Total		**15,894**	**19,714**

		Note	2025/26 R'000	2024/25 R'000
4.2	**Computer services**	4		
	SITA computer services		2,774	3,188
	External computer service providers		6,468	27,457
	Total		**9,242**	**30,645**

		Note	2025/26 R'000	2024/25 R'000
4.3	**Audit cost – external**	4		
	Regularity audits		23,095	19,934
	Total		**23,095**	**19,934**

		Note	2025/26 R'000	2024/25 R'000
4.4	**Inventories**	4		
	Clothing material and accessories		19,905	16,686
	Farming supplies		81	-
	Fuel, oil and gas		7	190
	Learning and teaching support material		553,434	464,825
	Other supplies	4.4.1	59,551	48,142
	Total		**632,978**	**529,843**

		Note	2025/26 R'000	2024/25 R'000
4.4.1	**Other Supplies**			
	Assets for distribution		59,551	48,142
	School furniture		57,065	44,138
	Sports and recreation		2,486	4,004
	Other		-	-
	Total	4.4	**59,551**	**48,142**

		Note	2025/26 R'000	2024/25 R'000
4.5	**Consumables**	4		
	Consumable supplies		4,086	12,416
	Uniform and clothing		7	-
	Household supplies		3,011	6,319
	Building material and supplies		62	895
	IT consumables		-	5,202
	Other consumables		1,006	-
	Stationery, printing and office supplies		12,119	17,437
	Total		**16,205**	**29,853**

		Note	2025/26 R'000	2024/25 R'000
4.6	**Property payments**	4		
	Municipal services		10,560	11,802
	Property maintenance and repairs		84,695	162,463
	Other		89,641	77,793
	Total		**184,896**	**252,058**

		Note	2025/26 R'000	2024/25 R'000
4.7	**Travel and subsistence**	4		
	Local		98,744	118,992
	Foreign		130	289
	Total		**98,874**	**119,281**

		Note	2025/26 R'000	2024/25 R'000
4.8	**Other operating expenditure**	4		
	Professional bodies, membership and subscription fees		42	44
	Resettlement costs		880	1,297
	Other		222,411	289,838
	Total		**223,333**	**291,179**

		Note	2025/26 R'000	2024/25 R'000
5	**Interest and Rent on Land**			
	Interest paid		2,531	201
	Total		**2,531**	**201**

		Note	2025/26 R'000	2024/25 R'000
6	**Transfers and Subsidies**			
	Departmental agencies and accounts	ANNEXURE 1A	21,829	20,869
	Non-profit institutions	ANNEXURE 1B	2,172,202	1,909,189
	Households	ANNEXURE 1C	126,970	94,873
	Total		**2,321,001**	**2,024,931**

		Note	2025/26 R'000	2024/25 R'000
7	**Expenditure for capital assets**			
	Tangible capital assets		**1,159,337**	**1,084,604**
	Buildings and other fixed structures		1,130,129	1,043,783
	Machinery and equipment		29,208	40,821
	Total		**1,159,337**	**1,084,604**

7.1 Analysis of funds utilised to acquire capital assets - 2025/26

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible capital assets	**1,159,337**	**-**	**1,159,337**
Buildings and other fixed structures	1,130,129	-	**1,130,129**
Machinery and equipment	29,208	-	**29,208**
Total	**1,159,337**	**-**	**1,159,337**

7.2 Analysis of funds utilised to acquire capital assets - 2024/25

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible capital assets	**1,084,604**	**-**	**1,084,604**
Buildings and other fixed structures	1,043,783	-	**1,043,783**
Machinery and equipment	40,821	-	**40,821**
Total	**1,084,604**	**-**	**1,084,604**

		Note	2025/26 R'000	2024/25 R'000
8	**Cash and Cash Equivalents**			
	Consolidated Paymaster General Account		-	143,516
	Total		**-**	**143,516**

			2025/26			2024/25		
			Current	Non-current	Total	Current	Non-current	Total
		Note	R'000	R'000	R'000	R'000	R'000	R'000
9	**Receivables**							
	Recoverable expenditure	9.1	7,797	-	7,797	4,385	-	4,385
	Staff debt	9.2	125,076	-	125,076	120,653	-	120,653
	Total		**132,873**	**-**	**132,873**	**125,038**	**-**	**125,038**

			2025/26	2024/25
		Note	R'000	R'000
9.1	**Recoverable expenditure**	9		
	SAL: RECOVERABLE		4,531	2,787
	SAL:DEDUCTION DISALL ACC:CA		993	-
	SAL:REVERSAL CONTROL:CA		1,615	-
	SAL:DISALLOWANCE ACCOUNT:CA		-	1,028
	SAL:TAX DEBT:CA		115	66
	SAL:MEDICAL AID:CL		471	432
	SAL:INSURANCE DEDUCTIONS:CL		15	15
	FRUITLESS EXP DEPT VOTE CA		57	57
	Total		**7,797**	**4,385**

			2025/26	2024/25
		Note	R'000	R'000
9.2	**Staff debt**	9		
	Staff Debt		125,076	120,653
	Total		**125,076**	**120,653**

		Note	2025/26 R'000	2024/25 R'000
10	**Voted Funds to be surrendered to the Revenue Fund / (Voted funds receivable)**			
	Opening balance		371,388	374,965
	As restated		371,388	374,965
	Transfer from Statement of Financial Performance (as restated)		90,007	96,423
	Add: Unauthorised expenditure for current year		24,368	-
	Voted funds not requested/not received	1.1	-	-100,000
	Received / (Paid) during the year		-219,526	-
	Closing balance		**266,237**	**371,388**

		Note	2025/26 R'000	2024/25 R'000
10.1	**Reconciliation of unspent conditional grants**			
	Opening balance		194,497	107,100
	Total conditional grants received	1.2	2,502,069	2,295,533
	Total conditional grants spent		-2,398,769	-2,208,136
	Unspent conditional grants to be surrendered		297,797	194,497
	Closing balance		**297,797**	**194,497**

		Note	2025/26 R'000	2024/25 R'000
11	**Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund**			
	Opening balance		3,613	3,635
	As restated		3,613	3,635
	Transfer from Statement of Financial Performance (as restated)		6,566	2,457
	Own revenue included in appropriation		28,657	27,397
	Paid during the year		-34,048	-29,876
	Closing balance		**4,788**	**3,613**

		Note	2025/26 R'000	2024/25 R'000
12	**Bank Overdraft**			
	Consolidated Paymaster General Account		8,223	-
	Total		**8,223**	**-**

		Note	2025/26 R'000	2024/25 R'000
13	**Payables - current**			
	Clearing accounts	13.1	21,847	39,917
	Total		**21,847**	**39,917**

		Note	2025/26 R'000	2024/25 R'000
13.1	**Clearing accounts**	13		
	(Identify major categories, but list material amounts)			
	SAL:ACB RECALLS:CA		7,716	7,131
	SAL:BARGAINING COUNCILS:CL		40	26
	PAYBLE:ADV:P/DEPT:NW ADV ACC:CL		2,846	20,803
	SAL:GEHS FUNDS		6,610	8,333
	SAL:INCOME TAX:CL		4,103	3,586
	SAL:OFFICIAL UNIONS:CL		11	5
	SAL:PENSION FUND:CL		496	9
	SAL : FINANCE OTHER INSTITUTIONS:CL		25	24
	Total		**21,847**	**39,917**

		Note	2025/26 R'000	2024/25 R'000
14	**Net cash flow available from operating activities**			
	Net surplus/(deficit) as per Statement of Financial Performance		96,573	98,880
	Add back non cash/cash movements not deemed operating activities		907,942	1,013,078
	(Increase)/decrease in receivables		-7,835	7,841
	Increase/(decrease) in payables – current		-18,070	23,112
	Proceeds from sale of capital assets		-573	-
	Expenditure on capital assets		1,159,337	1,084,604
	Surrenders to / Received from the Revenue Fund		-253,574	-29,876
	Voted funds not requested/not received		-	-100,000
	Own revenue included in appropriation		28,657	27,397
	Net cash flow generated by operating activities		**1,004,515**	**1,111,958**

		Note	2025/26 R'000	2024/25 R'000
15	**Reconciliation of cash and cash equivalents for cash flow purposes**			
	Consolidated Paymaster General account		-8,223	143,516
	Total		**-8,223**	**143,516**

			Note	2025/26 R'000	2024/25 R'000
16	**Contingent liabilities and contingent assets**				
16.1	**Contingent liabilities**				
	Liable to	**Nature**			
	Housing loan guarantees	Employees	Annex 2A	71	71
	Claims against the department		Annex 2B	275,074	298,952
	Total			**275,145**	**299,023**

		Note	2025/26 R'000	2024/25 R'000
17	**Capital commitments**			
	Buildings and other fixed structures		1,013,710	1,366,935
	Total		**1,013,710**	**1,366,935**

Prior year commitments increased from R963 398 to R1 366 934 due to inclusion of some projects that were ommitted.

				2025/26 R'000	2024/25 R'000
18	**Accruals and payables not recognised**				
18.1	**Accruals**				
	Listed by economic classification	**30 days**	**30+ days**	**Total**	**Total**
	Goods and services	120,140	2,551	122,691	41,081
	Transfers and subsidies	616	-	616	-
	Capital assets	-	-	-	49,192
	Total	**120,756**	**2,551**	**123,307**	**90,273**

18.2 Payables not recognised

Listed by economic classification	2025/26 30 days R'000	2025/26 30+ days R'000	2025/26 Total R'000	2024/25 Total R'000
Goods and services	-	52,163	52,163	7,187
Transfers and subsidies	-	2	2	-
Total	**-**	**52,165**	**52,165**	**7,187**

	Note	2025/26 R'000	2024/25 R'000
19 Employee benefits			
Leave entitlement		214,058	203,261
Service bonus		570,441	541,197
Capped leave		462,689	534,213
Other		142,078	26,444
Total		**1,389,266**	**1,305,115**

At this stage the department is not able to reliably measure the long term portion of the long service awards. Included in capped leave is a negative balance amounting to R2,636 million

20 Lease commitments

20.1 Operating leases

2025/26	Specialised 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	-	-	-	3,340	3,340
Later than 1 year and not later than 5	-	-	-	2,206	2,206
Total lease commitments	**-**	**-**	**-**	**5,546**	**5,546**

2024/25	Specialised 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	-	-	-	3,234	3,234
Later than 1 year and not later than 5	-	-	-	3,375	3,375
Total lease commitments	**-**	**-**	**-**	**6,609**	**6,609**

		Note	2025/26 R'000	2024/25 R'000
21	**Unauthorised, Irregular and Fruitless and wasteful expenditure**			
	Unauthorised expenditure		24,368	-
	Irregular expenditure		532,311	306,389
	Fruitless and wasteful expenditure		2,531	201
	Total		**559,210**	**306,590**

22 Related party transactions

	Note	2025/26 R'000	2024/25 R'000
In-kind goods and services (provided)/received			
List in kind goods and services between department and related party			
The department occupies a building owned by department of public works roads and the building is provided free of charge. Furthermore, all North West		-	-
Provincial departments, trading entities, schedule 3C and 3D public entities as well as the provincial legislature, in the provincial sphere of government are a related party to the department.		-	-
Total		**-**	**-**

List related party relationships and the nature thereof

Dept of Education is occupying building praparties owned by Dept of Public Works and Roads free of charge.

	2025/26	2024/25
	R'000	R'000
Key management personnel		
Political office bearers (provide detail below)	2,306	2,278
Officials:	-	-
DDG'S & SG	6,702	7,932
CHIEF DIRECTORS	8,146	10,757
DIRECTORS	36,467	34,568
Family members of key management personnel	5,434	5,520
Total	**59,055**	**61,055**

		2025/26	2024/25
	Note	R'000	R'000
Provisions			
Retention of capital projects		128,281	116,898
Total		**128,281**	**116,898**

Provision's were increased after identifing that some retentions were ommitted from the 2024/25 retention register

24.1 Reconciliation of movement in provisions - 2025/26

	Provision 1	Provision 2	Provision 3	Provision 4	Total provisions
	R'000	R'000	R'000	R'000	R'000
Opening balance	116,898	-	-	-	116,898
Increase in provision	22,242	-	-	-	22,242
Settlement of provision	-10,859	-	-	-	-10,859
Closing balance	**128,281**	**-**	**-**	**-**	**128,281**

Reconciliation of movement in provisions - 2024/25

	Provision 1	Provision 2	Provision 3	Provision 4	Total provisions
	R'000	R'000	R'000	R'000	R'000
Opening balance	34,505	-	-	-	34,505
Increase in provision	91,063	-	-	-	91,063
Settlement of provision	-8,670	-	-	-	-8,670
Closing balance	**116,898**	**-**	**-**	**-**	**116,898**

Provision's were increased after identifing that some retentions were ommitted from the 2024/25 retention register

25 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
MACHINERY AND EQUIPMENT	259,648		29,208	26,534	262,322
Transport assets	98,684		3,410	1,407	100,687
Computer equipment	83,158		6,256	6,125	83,289
Furniture and office equipment	73,934		346	15	74,265
Other machinery and equipment	3,873		19,196	18,987	4,082
ASSETS	**259,648**	**-**	**29,208**	**26,534**	**262,322**

25.1 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
MACHINERY AND EQUIPMENT	246,431	1,175	41,976	29,934	259,648
Transport assets	91,024	1,175	6,485	-	98,684
Computer equipment	80,774	-	12,086	9,702	83,158
Furniture and office equipment	70,409	-	3,969	444	73,934
Other machinery and equipment	4,225	-	19,436	19,788	3,873
CAPITAL ASSETS	**246,431**	**1,175**	**41,976**	**29,934**	**259,648**

25.1.1 Prior period error

	Note	2024/25 R'000
Nature of prior period error		
Relating to 2024/25 (affecting the opening balance)		**1,175**
		1,175
Total		**1,175**

Donated vehicles to the value of R1 175 million were ommitted and added to the asset register therefore the open balance increased

25.2 Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Finance lease assets R'000	Total R'000
Opening balance	-	-	-	30,399	-	-	30,399
Additions	-	-	-	15,893	-	-	15,893
Disposals	-	-	-	15,985	-	-	15,985
ASSETS	**-**	**-**	**-**	**30,307**	**-**	**-**	**30,307**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	17,193	-	-	17,193
Number of minor assets at cost	-	-	-	20,565	-	-	20,565
ASSETS	**-**	**-**	**-**	**37,758**	**-**	**-**	**37,758**

Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Finance lease assets R'000	Total R'000
Opening balance	-	-	-	29,541	-	-	29,541
Additions	-	-	-	19,714	-	-	19,714
Disposals	-	-	-	18,856	-	-	18,856
ASSETS	**-**	**-**	**-**	**30,399**	**-**	**-**	**30,399**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	17,361	-	-	17,361
Number of minor assets at cost	-	-	-	20,671	-	-	20,671
ASSETS	**-**	**-**	**-**	**38,032**	**-**	**-**	**38,032**

26 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
STRUCTURES	4,724,800	1,018,172	-	5,742,972
Non-residential buildings	4,724,800	1,018,172	-	5,742,972
ASSETS	4,724,800	1,018,172	-	5,742,972

Include discussion here where deemed relevant

Movement for 2024/25

26.1 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
STRUCTURES	4,798,594	-230,535	481,495	324,754	4,724,800
Non-residential buildings	4,798,594	-230,535	481,495	324,754	4,724,800
ASSETS	**4,798,594**	**-230,535**	**481,495**	**324,754**	**4,724,800**

26.1.1 Prior period error

	Note	2024/25 R'000
Nature of prior period error		
Relating to 2024/25 (affecting the opening balance)		**230,535**
		230,535
Total		**230,535**

Immovable tangible capital assets: Capital Work-in-progress

26.2 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 3	R'000	R'000	R'000	R'000
Buildings and other fixed structures		4,100,898	1,052,305	1,018,172	4,135,031
TOTAL		**4,100,898**	**1,052,305**	**1,018,172**	**4,135,031**

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2025

	Note	Opening Balance	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2025
	Annexure 3	R'000	R'000	R'000	R'000	R'000
Buildings and other fixed structures		2,618,458	955,873	861,350	334,783	4,100,898
TOTAL		**2,618,458**	**955,873**	**861,350**	**334,783**	**4,100,898**

WIP opening balance was increased as ommitted projects were included.

				2025/26	2024/25
26.3	**Immovable capital assets (additional information)**		***Note***		
	c Facilities on unsurveyed land	**Duration of use**	Annexure 9	**Number**	**Number**
	Schools			1,980	1,089

27 Principal-agent arrangements

27.1 Department acting as the principal

	2025/26	2024/25
	R'000	**R'000**
IDT	38,414	58,152
DBSA	15,750	20,542
SITA	-	-
DPWR	-	-
Total	**54,164**	**78,694**

The department procures from the sita tenders but no fees are paid to the.Department of Public works implements some schools on our behalf and to fees is paid to them.IDT charges a fee of 8% on cost of a project.DBSA is implementing projects on behalf of the department and is charged between 6%-9% fee and the current % charged was 7%. The implementing agents are implementing capital projects on behalf of the the department. There was not significant changes in the terms and conditions in the contracts.
The department procures ICT equipments via the SITA contract and does not pay any fees.
DPWR builds schools on behalf of the department of which no fees are charged.

There will be no ternination cost on termination of the principal agent and the retention will be disclosed in the departments books as it is due.

For the above mentioned agents the assets held by them a bank accounts held by the agent and disclosed in there books.

Prior period errors

		Note	2024/25 Amount bef error correction R'000	Prior period error R'000	Restated amount R'000
28.1	**Correction of prior period errors**				
	departmental revenue, Movable tangible capital				
	Movable Assets	**25**	258,473	1,175	259,648
	Immovable Assets	**26**	4,955,335	-230,535	4,724,800
	WIP	**26.2**	3,145,025	954,235	4,099,260
	Net effect		**8,358,833**	**724,875**	**9,083,708**

Ommitted assets and projects were added to ensure completeness

		Note	Amount bef error correction R'000	Prior period error R'000	Restated amount R'000
	to be surrendered, Commitments, Provisions,				
	Commitments	**17**	963,398	403,536	1,366,934
	Provisions	**24**	61,152	55,746	116,898
	Net effect		**1,024,550**	**459,282**	**1,483,832**

Ommitted capital projects were added to ensure completeness

		Note	Amount bef error correction R'000	Prior period error R'000	Restated amount R'000
	expenditure, fruitless and wasteful expenditure,				
	Irregular Expenditure	**21**	2,781,926	71,383	2,853,309
	Net effect		**2,781,926**	**71,383**	**2,853,309**

Irregular expenditure ommitted was added.

NORTH WEST: EDUCATION
Notes to the Annual Financial Statements

29 STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF GRANT	GRANT ALLOCATION					SPENT				2024/25	
	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
Early Childhood Development Grant (Basic Education)	173,858	4,001	104,010	-	281,869	281,869	272,976	8,893	96.8%	147,328	139,744
Education Infrastructure Grant (Basic Education)	1,359,284	71,322	-	-	1,430,606	1,430,606	1,340,466	90,140	93.7%	1,396,043	1,324,721
HIV and Aids (Life Skills Education) (Basic Education)	16,976	-	-	-	16,976	16,976	16,970	6	100.0%	16,202	16,212
Learners With Profound Intellectual Disabilities Grant (Basic Education)	22,858	-	-	-	22,858	22,858	18,990	3,868	83.1%	22,701	20,947
Maths, Science and Technology Grant (Basic Education)	44,054	5,590	-	-	49,644	49,644	49,509	135	99.7%	42,850	36,744
National School Nutrition Programme Grant (Basic Education)	693,678	-	-	-	693,678	693,678	693,445	233	100.0%	664,104	664,035
Expanded Public Works Programme Integrated Grant for Provinces - Education	6,438	-	-	-	6,438	6,438	6,413	25	99.6%	2,024	1,532
Social Sector Expanded Public Works Programme Incentive Grant for Provinces - Education	-	-	-	-	-	-	-	-		4,281	4,201
	2,317,146	80,913	104,010	-	2,502,069	2,502,069	2,398,769	103,300		2,295,533	2,208,136

Departments are reminded of the DORA requirement to certify that all transfers in terms of this Act were deposited into the primary bank account of the province or, where appropriate, into the CPD account of a province.

NORTH WEST: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 1A
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENTAL AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2024/25	
	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
SKILLS DEVELOPMENT LEVY	21,829	-	-	21,829	21,829	100.0%	20,869	20,869
Total	21,829	-	-	21,829	21,829		20,869	20,869

ANNEXURE 1B
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2024/25	
	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								
SECT-21 SCHOOLS: NSNP	691,078	-	-	691,078	690,946	100.0%	653,023	653,022
MEGA FARM SCHOOLS	66,238	-	-	66,238	65,273	98.5%	79,476	78,904
PUBLIC ORDINARY SCHOOLS SECTION 21	675,909	-	-	675,909	675,782	100.0%	642,817	641,028
MATHS & SCIENCE GRANT	16,221	-	-	16,221	16,221	100.0%	5,000	5,000
INDEPENDENT SCHOOLS	54,305	-	-	54,305	54,110	99.6%	56,181	53,751
PUBLIC SPECIAL SCHOOLS	254,429	-	-	254,429	254,132	99.9%	235,036	232,896
EARLY CHILDHOOD DEVELOPMENT	234,126	4,001	104,010	342,137	338,233	98.9%	236,815	234,817
SPECIAL PROJECTS	72,541	-	-	72,541	72,847	100.4%	10,810	9,771
EPWP	4,699	-	-	4,699	4,658	99.1%	-	-
				-				
Total	2,069,546	4,001	104,010	2,177,557	2,172,202		1,919,158	1,909,189

NORTH WEST: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 1C
STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2024/25	
	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								
H/H EMPL S/BEN:INJURY ON DUTY	-			-	2,207		-	1,897
H/H EMPL S/BEN:LEAVE GRATUITY	56,227			56,227	90,743	161.4%	75,558	92,976
H/H:CLAIMS AGAINST STATE(CASH)	-			-	34,020		-	-
Total	56,227	-	-	56,227	126,970		75,558	94,873

NORTH WEST: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 2A
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2026 - LOCAL

GUARANTOR INSTITUTION	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2025	Guarantees draw downs during the year	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								
SA HOME LOANS (PTY) LTD		-	71	-	-	-	71	-	-
	Total	-	71	-	-	-	71	-	-

NORTH WEST: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 2B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2026

NATURE OF LIABILITY	Opening balance 1 April 2025	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2026
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Assault on a learner	60,870	6,030	-	-	66,900
Learner injured at school	146,631	6,750	47,505	-	105,876
Non-payment of suppliers	26,368	4,683	537	-	30,514
Other	65,083	6,731	30	-	71,784
TOTAL	298,952	24,194	48,072	-	275,074

NORTH WEST: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 3
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	4,100,898	1,052,305	1,018,172	4,135,031
Non-residential buildings	4,100,898	1,052,305	1,018,172	4,135,031
TOTAL	4,100,898	1,052,305	1,018,172	4,135,031

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	2,618,458	955,873	861,350	334,783	4,100,898
Non-residential buildings	2,618,458	955,873	861,350	334,783	4,100,898
TOTAL	2,618,458	955,873	861,350	334,783	4,100,898

ANNEXURE D
BLACK ECONOMIC EMPOWERMENT

3. REPORT ON BROAD-BASED BLACK ECONOMIC EMPOWERMENT ACT 53 OF 2003 AS AMENDED BY ACT 46 OF 2013

Name of Sphere of Government / Public Entity / Organ of State :	North West Department of Education
Registration Number (If Applicable):	N/A
Physical Address:	Garona Building, East Wing, Ground floor, Mmmabatho, 2735
Type of Sphere of Government / Public Entity / Organ of State:	Department of Education
Organisation Industry / Sector	Public Sector

Has the Sphere of Government / Public Entity / Organ of State applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	**Circle relevant answer**	**Attachment**
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law	**No**	If Yes, please attach Qualification Criteria as well as the compliance report of implementation thereof in the Annual Report
Developing and implementing a preferential procurement policy	**Yes**	If Yes, please attach Preferential Procurement Policy as well as the compliance report of implementation thereof in the Annual Report
Determining qualification criteria for the sale of state-owned enterprises	**No**	If Yes, please attach Qualification Criteria as well as the compliance report of implementation thereof in the Annual Report
Developing criteria for entering into partnerships with the private sector	**No**	If Yes, please attach Qualification Criteria as well as the compliance report of implementation thereof in the Annual Report

Has the Sphere of Government / Public Entity / Organ of State applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad-Based Black Economic Empowerment	**No**	If Yes, please attach Qualification Criteria as well as the compliance report of implementation thereof in the Annual Report

APPROVED BY:

Mr. L.J. Bogatsu
Accounting Officer
Department of Education
Date: 27/08/2026