

ANNUAL REPORT 2025



"Inspiring Individuals"



higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA



TSHWANE NORTH TVET COLLEGE
Technical and Vocational Education and Training College



ABBREVIATIONS AND LIST OF ACRONYMS PART A

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ABBREVIATIONS & ACRONYMS

ARMCO	Audit & Risk Management Committee
AET	Adult Education & Training
AFS	Annual Financial Statements
APP	Annual Performance Plan
CAA	Career Advisory Ambassadors
CBMT	Competency-Based Modular Training
CET Act	Continuing Education and Training Act, No: 16 of 2006 (as amended from time to time)
CFO	Chief Finance Officer
CEI	Center for Entrepreneurship and Incubation
CoS	Center of Specialisation
DDG	Deputy Director General
DG	Director General
DHET	Department of Higher Education & Training
DP	Deputy Principal
E&A	Examination & Assessment
ETQA	Education and Training Quality Assurance
EXCO	Executive Committee
FINCO	Finance Committee
GETC	General Education and Training Certificate
GPSSBC	General Public Service Sector Bargaining Council
GRAP	Generally Recognised Accounting Practice
HE	Higher Education
HEI	Higher Education Institution
HESA	Higher Education South Africa
HRRC	Human Resources and Remuneration Committee
HRDS-SA	Human Resource Development Strategy for South Africa
ICT	Information Communication Technology
IDP	Integrated Development Plans
INDLELA	Institute for the National Development of Learnerships, Employment Skills and Labour Assessments
IRM	Installation, Maintenance and Repairs Programme
LAN	Local Area Network
M&E	Monitoring and Evaluation MIS Management Information System
MOA	Memorandum of Agreement MOU Memorandum of Understanding
MTEF	Medium Term Expenditure Framework MTSF Medium Term Strategic Framework
NBI	National Business Initiative
NC(V)	National Certificate (Vocational) Qualification at NQF levels 2–4
NDP	National Development Plan
NEET	Not in employment nor in education and training (youth)
NQF	National Qualifications Framework
NSDS	National Skills Development Strategy
NSDASIII	National Skills Development Strategy III
NSF	National Skills Fund
NSFAS	National Student Financial Aid Scheme
OLC	Open Learning Centre
PME	Performance Management and Evaluation
PERSAL	Personal Salary System
PRC	Planning and Resources Committee
POA	SRC Programme of Action
PQM	Programme Qualification Mix
PSET	Post-School Education and Training

QCTO	Quality Council for Trades and Occupations
QMS	Quality Management System
RO	Regional Office: Free State and Gauteng
SAQA	South African Qualifications Authority
SETA	Sector Education and Training Authority
SMME	Small, Medium & Micro Enterprise
SNE	Special Needs Education
SO	Strategic Objective
SP	Strategic Plan
SSP	Sector Skills Plan
SARS	South African Revenue Services
SRC	Student Representative Council
SSS	Student Support Services
SWOT	Strengths, Weaknesses, Opportunities, Threats
TUT	Tshwane University of Technology
TVET	Technical and Vocational Education and Training
UMALUSI	Council for Quality Assurance in General and Further Education and Training
VPN	Virtual Private Network
WAN	Wide Area Network
WIL	Work Integrated Learning
WBE	Work-Based Exposure



GENERAL OVERVIEW PART B

OVERVIEW OF TSHWANE NORTH TVET COLLEGE

Tshwane North TVET College (hereinafter “the college”) was established in 2004 following the merger of Mamelodi, Soshanguve, and Pretoria Colleges, with Temba Campus incorporated thereafter. Strategically located within the City of Tshwane Metropolitan Municipality, the College operates across a Central Office and six campuses: Mamelodi, Pretoria, Rosslyn, Soshanguve North, Soshanguve South, and Temba, serving approximately 18,000 students annually, supported by around 686 staff members. Its geographical positioning within a diversified economic hub—anchored by automotive manufacturing, construction, tourism, public administration, retail, and knowledge sectors places the College at the centre of regional skills development.

The college consists of a Corporate (Central) Office situated in the inner city of Pretoria and 6 Campuses, thus, Mamelodi (Engineering, Business, and Utility Studies), Pretoria (Business & Utility Studies), Rosslyn (Engineering Studies), Soshanguve North (Engineering Studies), Soshanguve South (Business Studies), and Temba (Engineering and Business Studies). Of note, the college is transitioning towards being purely occupation-driven.

This transition aims to ensure that the college remains responsive to the training needs and, inadvertently, the economic needs of the country. To ensure that this transition is realised, the college has endorsed a five-year strategic plan and a 10-year master plan (both aligned with the ideals of the National Plan for Post-School Education and Training: 2021 – 2030), forward-looking policies, and capable human resources.

The College operates under the Continuing Education and Training Act (2006, as amended) and is mandated to deliver quality, responsive vocational education aligned to South Africa’s socio-economic priorities.

During the 2025 reporting period, the College advanced its transformation agenda by implementing its Strategic Plan, aligned with key national imperatives. Central to this agenda is the transition towards an occupationally directed, demand-led programme offering, aimed at addressing scarce and critical skills, improving employability, and strengthening articulation within the PSET system.

The College is actively repositioning its Programme Qualification Mix (PQM) to align with labour market demand and regional economic drivers.

This shift enhances the College’s contribution to inclusive economic growth, youth employment, and industry competitiveness. In support of a modernised TVET system, the college has made targeted investments within limited resources in:

- Green energy solutions, including solar installations,
- Digital infrastructure, with high-speed connectivity across campuses,
- ICT laboratories and digital learning platforms, and
- Engineering workshops for practical training.

These initiatives support the vision of developing smart, sustainable, and self-reliant campuses, aligned with the 4IR and JET agendas. Recognising that transformation cannot be achieved in isolation, the college continues to strengthen partnerships with industry and employers, SETAs and government institutions, and higher education and community stakeholders. These partnerships enable work-integrated learning, curriculum responsiveness, and improved graduate employability.

Tshwane North TVET College is steadily transitioning into a responsive, industry-aligned, and digitally enabled institution, positioned to support South Africa’s economic transformation. While significant progress has been made, the College requires enhanced investment, strengthened partnerships, and sustained policy support to fully realise its vision of delivering high-quality, future-fit TVET education.

Further, the college aspires to establish smart and self-reliant campuses across all its delivery sites. To this effect, the college has made deliberate investments (albeit with limited resources) in green energy (solar at Mamelodi Campus), digital infrastructure across all campuses, which includes high-speed connectivity, modern ICT laboratories, engineering workshops, and digital learning platforms. The college will appreciate support to expand on this aspiration.

Moreover, the college has a staff turnover of about 686, thus, 378 Lecturers and 308 support staff with a student population of about 18,000.00. The main drivers of the local economy (City of Tshwane Metropolis) are the Automotive Industry, the Construction and Building Industry, Tourism and Hospitality, Government and Private Business office parks, Wholesale and Retail Parks, and academia. Hence, the college is gearing towards offering occupationally directed programmes that will respond directly to these economic needs.

However, the college cannot achieve this goal on its own. Hence, a clarion call for all these strategic partners to join the college in its endeavours to respond to their challenges.

THE COLLEGE DELIVERY SITES ARE DEPICTED BELOW:

CENTRAL OFFICE:

Situated at **No. 52 Cnr. Kgoši Mampuru St, Pretoria Central**, the Central Office is mainly responsible for supporting the six (06) delivery sites of the college.



PRETORIA CAMPUS:

Situated at **420 Helen Joseph Street, Pretoria**, the campus offers Skills Programmes, Nated and NC(V) Programmes in Business and Utilities studies, for both full- and part-time students. For more information, please visit this link: <https://tnc.edu.za/pretoria-campus>.



MAMELODI CAMPUS:

Situated at **19403 Serapeng Road, Mamelodi East**, the Campus offers a wide range of programmes, including Business and Utility Studies, Pre-Vocational Learning, and Engineering Studies. For more information, please follow this link: <https://tnc.edu.za/mamelodi-campus>.



SOSHANGUVE SOUTH CAMPUS:

Situated at **1973 Phirima Road, Block G, Soshanguve**, the campus offers a range of programmes, including but not limited to Nated and NC(V) Programmes. For more information on this campus, please follow this Link: <https://tnc.edu.za/soshanguve-south>.



SOSHANGUVE NORTH CAMPUS:

This campus is located at **3165 College Road, Block L, Soshanguve**. The Campus offers Skills Programmes, Pre-Vocational Programme, Nated and NC(V) for selected Engineering Studies. For more information on the campus, please follow this Link: <https://tnc.edu.za/soshanguve-north>.



ROSSLYN CAMPUS:

The campus is located at **Ernest Oppenheimer Street, Rosslyn**. The campus offers Nated Engineering Programmes. For more information on this campus, please follow this link: <https://tnc.edu.za/rosslyn-campus>.



TEMBA CAMPUS:

The campus is located at **3744 Jubilee Road, Temba**. The campus offers a Pre-Vocational Programme, Utility Studies, Business and Engineering Studies at Nated and NC(V) levels. For more on the campus, please follow this link: <https://tnc.edu.za/temba-campus>.



VISION, MISSION, AND VALUES OF THE COLLEGE



VISION

To be a transformative hub of inclusive innovation and futuristic skills development



MISSION

To empower diverse students with future ready competencies rooted in global knowledge and indigenous wisdom to lead in a just and resilient economy



VALUES

- Accountability
- Integrity
- Communication
- Transparency and
- Agile Leadership

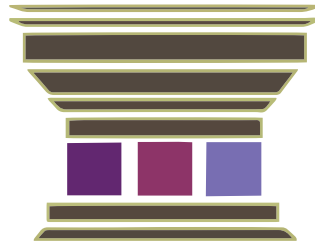
TSHWANE NORTH TVET COLLEGE KEY 2025 STRATEGIC OBJECTIVES

- Expand access to TVET opportunities
- Improve success and efficiency of the TVET system
- Improve the quality of TVET provision
- Improve the responsiveness of the TVET College to the world of work

LOGO SYMBOLISM

With the TNC logo, people must give it their own meaning and interpretation, making it their own. Acceptance and implementation are the goals to which the College strives. However, the logo has definite symbolism and was scientifically designed to communicate, amongst others, the following messages:

The pillar:



- Embodies heritage, learning, support, and attainment of goals.
- The 3 squares connecting the base of the pillar with the top part indicate security, balance, performance, strength, and stability.

The three outstretched figures and their postures, as well as the three ovals, refer to the following:



As the figures are intertwined, it symbolizes the important part that cooperative functioning and unity play in TNC.

- Achievement/celebration/happiness and satisfaction.
- Embracing the future and challenges.
- Openness/inviting /poised to be receptive to education.
- Growth.
- Confidence and interaction.
- Accomplishment.
- All stakeholders of TNC.

Colours:



- The different shades of purple symbolize moral values and dignity. Purple has a direct correlation to the Greater Tshwane Metropolis, "The Purple City" (Jacaranda City).

Other colours are:

- **Shades of green:** represent growth, development, energy, life, power, and authority.
- **Shades of blue:** represent intellectual enhancement and commitment.
- **Yellow:** merit, wisdom, and enlightenment.
- **Black:** The foundation of any logo, anchors, and establishes a design.



MESSAGE FROM THE CHAIRPERSON OF THE COUNCIL TSHWANE NORTH TVET COLLEGE

It is my privilege to present this message on behalf of the Council of Tshwane North TVET College as we reflect on the 2025 academic and financial year. This period has been marked by both significant achievements and notable challenges, which have collectively strengthened our resolve to advance the College's mandate of delivering quality technical and vocational education and training. The Council remains committed to providing strategic oversight, ensuring sound governance, and upholding the highest standards of accountability and ethical leadership. In fulfilling our responsibilities, we have continued to align the College's strategic objectives with national priorities, particularly those articulated by the Department of Higher Education and Training in the National Plan for Post-School Education & Training 2021 – 2030, in advancing skills development, employability, and inclusive economic growth.

In the year under review, the council made commendable progress on matters relating to governance in that the council was fully constituted, all statutory documents (five-year strategic plan, 2026 Annual Performance Plan, the 2026 Funding Grid, 2026 College Budget and Fees, Policies, to name just a few), and all the mandatory sub-committees were fully functional. All these commendable achievements inadvertently contributed to enhanced programme delivery, improved student support services, and strengthened partnerships with industry and other stakeholders. These efforts are critical in ensuring that our graduates are equipped with relevant skills that respond to the evolving demands of the labour market.

Of note is that the year 2025 marked the first year of the implementation of the college's five-year strategic plan (2025 – 2029), aligned with the aspirations of the Department of Higher Education and Training and the college's 10-year master plan. In achieving the objectives as set out in the five-year strategic plan, the council provided stringent oversight on:

- The transition from the Ministerial Programmes to occupational programmes.
- The financial viability of the college, that has a bearing on the quality and success of our students' academic achievements and certification rates.
- Expansion of strategic partnerships and linkages with industry, the SETAs, professional bodies, and institutions of Higher Learning in an endeavour to adequately prepare our students for entry to the world of work or access to institutions of higher learning.
- Strengthened institutional governance, management, and leadership through sub-committees that are adequately resourced to demand accountability from management and report promptly to the council.
- Enhanced monitoring and evaluation of the performance of the college by aligning the Annual Workplans of the sub-committees with the strategic intents of the college.

The council will continue to provide oversight and support to the management to realise the strategic objectives of the college as stipulated in the five-year strategic plan. The council supports the endeavours by the management to cultivate strategic partnerships with external stakeholders, both locally and internationally. The council extends its deepest gratitude to the dedication and resilience of the college Principal, Senior Management, Staff, SRC, and students. Despite operational pressures and resource constraints, their commitment has ensured continuity in teaching and learning and the successful implementation of key institutional initiatives. As we look ahead, the council is confident that the college is well-positioned to build on its achievements and further strengthen its role as a leading institution in the TVET sector. We remain committed to fostering an environment that supports excellence, innovation, and transformation.

On behalf of Council, I extend my sincere appreciation to all stakeholders, including government, industry partners, staff, and students, for their continued support and contribution to the success of the College.

General Information

Mr. T Phidane
Council Chairperson



THE ACCOUNTING OFFICE'S FOREWORD

It is my privilege to present the 2025 Annual Report of Tshwane North TVET College, reflecting on a year marked by resilience, progress, and a renewed commitment to excellence in teaching, learning, and institutional governance.

During the year under review, the College continued to advance its mandate of providing quality technical and vocational education and training that is responsive to the socio-economic needs of our country. Anchored in our vision of being a transformative hub of innovation and skills development, we remained focused on equipping our students with relevant, future-ready competencies.

We are particularly proud of the milestones achieved in strengthening governance, financial management, and compliance. The attainment of an unqualified audit outcome for the 2024 financial year stands as a testament to the collective commitment of council, management, and staff to accountability, transparency, and sound financial stewardship. This achievement reinforces stakeholder confidence and affirms our dedication to responsible management of public resources.

Academically, the College has continued to prioritise student success through targeted interventions, improved curriculum delivery, and strengthened student support services. Our efforts to integrate work-integrated learning, industry partnerships, and entrepreneurial development initiatives are yielding positive outcomes in enhancing graduate employability.

We also acknowledge the challenges that persist within the sector, including student retention, infrastructure constraints, and the evolving demands of the labour market. In response, the College has intensified its focus on innovation, digital transformation, and strategic partnerships to ensure that we remain adaptive and responsive to change.

Our students remain at the centre of everything we do. Their resilience, determination, and pursuit of excellence continue to inspire us. As an institution, we are committed not only to academic development but also to nurturing responsible, ethical, and capable citizens who will contribute meaningfully to the economy and society. I wish to express my sincere appreciation to the College Council for its strategic leadership and oversight, to management and staff for their unwavering dedication, and to our stakeholders and partners for their continued support. Together, we are building a sustainable institution that is responsive, accountable, and future-focused.

As we look ahead, we remain steadfast in our commitment to strengthening institutional performance, expanding access to quality education, and contributing to the broader national agenda of skills development and economic growth.

TE Tsibogo (Ms.)
Principal

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY

To the best of my knowledge, I hereby confirm that:

1. All the information and figures disclosed in this Annual Report are true, correct, and consistent throughout.
2. This Annual Report has been prepared in accordance with the Department of Higher Education and Training guidelines.
3. The Annual Financial Statements have been prepared in accordance with the relevant standards, frameworks, and guidelines issued by the National Treasury.
4. The Principal, as the accounting officer, is responsible for the preparation of the Annual Financial Statements and for the judgments made in this Annual Report.
5. The Principal, as the accounting officer, is responsible for establishing a system of internal control that has been designed to provide reasonable assurance to the integrity and reliability of the performance information, the human resources information, and the annual financial statements.
6. The Auditor-General of South Africa expresses an independent opinion on the annual financial statements.
7. In my opinion, this Annual Report fairly reflects the operations, performance information, Human Resources Information, and Financial Affairs of the Tshwane North TVET College for the financial year ended 31 December 2025.



TE Tsibogo (Ms)
Principal

LEGISLATION AND POLICY MANDATE

CONSTITUTIONAL MANDATE

South Africa is a constitutional democracy. Hence, the Constitution of the Republic of South Africa, 1996 (hereinafter referred to as “the Constitution”), is regarded as the supreme law of the land. Consequently, any law, rule, or conduct that is inconsistent with the provisions of the Constitution will, by application before a competent court of law, be declared unconstitutional and therefore invalid; and the state must fulfil the obligations imposed by the Constitution in the Bill of Rights. Further, the Bill of Rights in section 29(1) enshrines the right to education, guaranteeing everyone the right to a basic education (including adult basic education) and to further education, which the state must make progressively available and accessible. Further, section 29(2) of the Constitution enjoins everyone with the right to receive education in the official language of their choice at public educational institutions, where reasonably practicable. In summation, the college exists to deliver on this constitutional mandate, subject to the availability of resources.

LEGISLATIVE AND POLICY MANDATE

Pursuant to the provisions of section 29 of the Constitution, as alluded to above, the Continuing Education and Training Act (the Act), 16 of 2006 (as amended from time to time) was promulgated as an act of Parliament to pursue the educational aspirations of the Republic progressively. The Act makes provisions for Tshwane North TVET College to operate as a public Technical and Vocational Education and Training College. As a public TVET College, Tshwane North TVET College operates under the auspices of the Department of Higher Education and Training, and its operations are guided by the provisions of the Act. Of note, over and above the Act, there are sets of legislation that have an impact on the TVET sector, thus shaping its strategic and national imperatives. Key amongst such are:

- General and Further Education and Training Quality Assurance Act (No 58 of 2001);
- National Student Financial Aid Scheme (NSFAS) Act (No 56 of 1999);
- National Qualifications Framework (NQF) Act (No 67 of 2008);
- Public Service Regulations (2016);
- Public Finance Management Act (1999);
- Skills Development Act (No 97 of 1998);
- Skills Development Levies Act (No 9 of 1999);
- Disaster Management Act (No 57 of 2022);
- Occupational Health and Safety Act (No 85 of 1993);
- Quality Council for Trades and Occupations Act (97 of 1998);
- In addition, the White Paper for Post-School Education and Training mandates delivery and strategic priorities in the

TVET college sector. Other policy mandates include:

- National Norms and Standards for funding TVET Colleges;
- National Trade Testing Regulations;
- National Skills Development Strategy;
- Public TVET College Attendance and Punctuality Policy, and
- Policy on the Conduct of National Examinations and Assessment;
- Workplace-Based Learning Programme Agreement Regulations;
- SETA Grant Regulations; and
- National Skills Development Strategy.

INSTITUTIONAL POLICIES AND STRATEGIES OVER THE FIVE-YEAR PLANNING PERIOD

Tshwane North TVET College, as a public TVET College operating within the auspices of the DHET, is committed to advancing a coherent, responsive, and future-oriented policy and strategy framework. The College's policy and strategic trajectory is informed by key national frameworks, including the National Development Plan (NDP) 2030, the National Plan for Post-School Education and Training (NP-PSET), the Economic Reconstruction and Recovery Plan (ERRP), the Just Energy Transition (JET) agenda, and the Fourth Industrial Revolution (4IR) strategy.

MEDIUM TERM FORECAST

- Develop policies in a wide range of areas in an endeavour to ensure operational efficiency, more so on matters relating to teaching and learning.
- Stabilise the cash flow of the college, given the impact of the NSFAS overfunding, which resulted in the college incurring a liability of about R30 million, exacerbated by reduced funding.
- Smooth transition from the Ministerial or legacy projects to occupational programmes.
- Develop an HR Strategy that signifies the change to occupational programmes.
- Develop a Digitisation Strategy in an endeavour to establish smart and self-reliant campuses.
- Develop systems and structures for managing linkages with strategic partnerships.
- Mobilise support to ensure that teaching and learning are supported by industry-standard technology and learning environments.
- Enhance teaching and learning infrastructure through SETA funding.
- Financial growth through the development of income-generating programmes – i.e., cafeteria, farming, and short skills programmes.
- Improve our Maturity Levels across all the units of the college.

LONG-TERM FORECAST

- Enhanced infrastructure, Digitization, and the establishment of fully fledged Smart Campuses.
- Ensure that our programme offerings (PQM) are fully responsive and transformed to respond to the needs of the modern economy.
- Develop policies, strategies, and structures that support entrepreneurship, generation of third-stream income, and innovation within the college.
- Mobilise strategic partnerships and linkages that support our curriculum transformation trajectory and Work Integrated Learning tactics.
- Deepen and leverage the existing strategic partners.
- Become a responsible corporate citizen within communities where our campuses are located by creating working relationships with those communities.
- Enhance governance in all its facets.



GOVERNANCE PART C



COUNCIL CHAIRPERSON'S REPORT

The Tshwane North TVET College Council (college council) is established pursuant to section 9(1) of the CET Act, which, among others, mandates every public TVET college to establish a council. Consequently, the college council is a creature of statute. It thus derives its existence, powers, and functions from the CET Act. The 2025 academic year saw the college council being fully constituted with all 16 members as required by the Act. This full composition of the college council led to its sub-committees, established in line with the aspirations of section 12 of the Act, also being fully constituted to assist in performing its functions. Only one resignation from a section 10(6) of the Act member was reported in the period under review. Processes are at an advanced stage to replace the said member.

The college council's approach to governance is, in the main, influenced and modelled around a quote from **Sun Tzu, The Art of War**, which reads as follows:

*"If you **know the enemy and know yourself**, you need not fear the result of a hundred battles. If you know yourself but not the enemy, for every victory gained you will also suffer a defeat. If you know neither the enemy nor yourself, you will succumb in every battle."*

The college council, together with the management, identified the environmental scan as a common enemy. Having agreed on the common enemy, the council then set out the strategic direction of the battle through a focused five-year Strategic Plan. It then allocated the necessary resources and governed the performance of the college towards the achievement of the stated incremental strategic intentions through the 2025 Annual Performance Plan.

The agenda of the college council for the period under review was mainly focused on ensuring stability and enhanced performance of the governance functionaries, modernization, and the agility of administration through the review of policies, strategic projects, and stakeholder management in an endeavour to drum up funding for the college and improve its revenue streams, governance of the college-wide risk through the Audit and Risk Management Committee and curriculum transformation as the college reposition itself to offer responsive and relevant occupations in high demand.

As reported, for the period under review, the college council remains fully constituted with one vacancy. Of note is that the skills of the college council membership are diverse, as required by the CET Act, and council committees are in place and executing their respective mandates as delegated by the council through the charters. Council and subcommittee meetings were held in compliance with section 9 of the Standard College Statute.

Notwithstanding the fact that the college council is not divested of the responsibility for the performance of any function delegated to a committee as provided for in section 12(3) of the Act, the following were the council sub-committees for the period ending 31 December 2025:

- Academic Board,
- Audit & Risk Management Committee,
- Executive Committee (EXCO),
- Finance Committee (Finco),
- Human Resources & Remuneration Committee (HR&RC), and
- Planning & Resources Committee (PRC).

All these sub-committees (except the EXCO) managed to convene their four meetings as required. The EXCO was revived late in the year (Quarter 2) to assist the council in sifting governance matters that require council attention. Hence, it only convened one ordinary meeting and one special meeting in the period under review. Processes are underway to ensure that the governance mandate of the EXCO is outlined and understood by members of the college council.

The college council is also proud to announce that, for the period under review, there were no conflicts of interest from its members for all governance matters, which were discussed in meetings. This demonstrates an ethical culture preserved by the college council. For the prior year (2024), the Auditor-General of South Africa issued an unqualified opinion to the college.

The college council is humbled by this achievement and wishes to congratulate management and all staff members for their contribution towards this great achievement. The college council is committing to continue observing the principles of good governance and holding the management to account in its endeavours to govern the performance of the college.

The college council is also proud to report that it has complied with the demands of section 9 of the CET Act, more so section 9 (c) – (9A – 9C) in relation to the management of conflict-of-interest by council members. For the period ending 31 December 2025, all council members signed their Annual Financial Declarations, and at every governance meeting, all members declared no conflict of interest. Further, in line with the provisions of section 9(E) of the CET Act, the college council has developed and approved a Code of Conduct that all members abide by.

Moreover, in line with the spirit of good governance, the college council hereunder discloses the following:

- its membership,
- its sub-committees,
- meetings convened by the council, and
- attendance of such council meetings for the period ending 31 December 2025.

COMPOSITION OF THE COUNCIL FOR THE PERIOD ENDING 31 DECEMBER 2025

NO.	TITLE	INITIALS & SURNAME	NATURE APPOINTMENT (CET ACT)	DESIGNATION
1.	Prof.	NC Mazibuko	External – sec 10(4)(b)	Council Chairperson and the EXCO
2.	Prof.	F Nemavhola	External – sec 10(4)(b)	Deputy Council Chairperson
3.	Mr.	T Phidane	External – sec 10(4)(b)	External Council Member
4.	Mrs.	M Phiri	External – sec 10(4)(b)	External Council Member (Chair of the ARMCO)
5.	Ms.	P Maleho	External – sec 10(4)(b)	External Council Member (Chair of the PRC)
6.	Ms.	S Maqoqa	External – sec 10(6)	Resigned: 28 May 2025
7.	Mr.	U Mkiva	External – sec 10(6)	External Council Member (Chair of the Finco)
8.	Mr.	MS Molewa	External – sec 10(6)	External Council Member
9.	Adv.	VN Mgwenya	External – sec 10(6)	External Council Member (Chair of the HR&RC)
10.	Mr.	ND Khoza	External – sec 10(4)(d)	External Member Representing the Donor Community
11.	Mrs.	T.E Tsibogo	Internal – sec 10(4)(a)	Principal
12.	Mr.	T.C Masithi	Internal – sec 10(4)(c)	Internal Member of the Council: Representing the Academic Board in the Council
13.	Mr.	T Modibane	Internal – sec 10(4)(e)	Internal Member of the Council: Representing the Lecturing Staff (Council Secretary)
14.	Mr.	T Motlogelwa	Internal – sec 10(4)(f)	Internal Member of the Council: Representing the Support Staff
15.	Ms.	T. Nchabeleng	Internal – sec 10(4)(h)	SRC President
16.	Ms.	N. Kekana	Internal – sec 10(4)(h)	SRC Secretary General
PARTICIPATING INVITEES				
	Mr.	Matsobane Lebeso	Invitee	DP: Corporate Services
	Mr.	Magaisa Mapulanka	Invitee	DP: Finance
COUNCIL SECRETARIAT TEAM				
	Mr.	M Lamola	Administrator	Office of the Principal
	Mr.	M Somo	Administrator	Office of the Principal

COLLEGE COUNCIL MEETINGS DATES AND ATTENDANCE

NO	COLLEGE COUNCIL MEMBERS	MEETING DATES								
		14/02/2025	30/03/2025	31/03/2025	13/05/2025	30/05/2025	01/08/2025	06/03/2025	11/12/2025	
1.	Prof. NC Mazibuko	Present	Present	Present	Present	Present	Present	Present	Present	
2.	Prof. F Nemavhola	Present	Present	Present	Present	Present	-	Present	Present	
3.	Mr. T Phidane	Present	Present	Present	Present	Present	Present	Present	-	
4.	Ms. M Phiri	Present	Present	Present	Present	Present	Present	Present	Present	
5.	Ms. P Maleho	Present	Present	Present	Present	Present	Present	Present	Present	
6.	Ms. S Maqoqa		Present	Present	Present	Present	Present	Present	Present	
7.	Mr. U Mkiva		Present	Present	Present	-	Present	Present	Present	
8.	Mr. MS Malewa		Present	Present	Present	Present	Present	Present	Present	
9.	Adv. VN Mgwanya		Present	Present	Present	Present	Present	Present	Present	
10.	Mr. ND Khoza	Present	Present	Present	Present	Present	Present	Present	-	
11.	Ms. T.E Tsibogo	Present	Present	Present	Present	Present	-	Present	Present	
12.	Mr. T.C Masithi	Present	Present	Present	Present	-	Present	Present	Present	
13.	Mr. T Modibane	Present	Present	Present	Present	Present	Present	Present	Present	
14.	Mr. T Motlogelwa	Present	Present	Present	Present	Present	Present	Present	Present	
15.	Ms. T. Nchabeleng					-	-	Present	Present	
16.	Ms. N. Kekana					-	-	Present	-	

CONCLUSION:

From the table above, one may deduce that the council had eight (08) meetings in the 2025 academic year – thus, 04 ordinary meetings and four special meetings. The four special council meetings are attributed to the finalisation of the 2024 AFS (which took council 02 meetings to finalise), and the remaining two (02) were convened to deal with urgent matters that cannot wait for the ordinary sitting of the council. The college council remains committed to limiting the number of special meetings to at least 02 (two per academic year going forward).

Mr. T Phidane
Chairperson of the Council

EXECUTIVE COMMITTEE OF THE COUNCIL REPORT

The Executive Committee of the Council (EXCO) was reactivated in quarter 2 of the 2025 academic year through a council resolution. The EXCO of Tshwane North TVET College comprises the Chairperson and Deputy Chairperson of the Council, acting as the Chair and Deputy Chair, respectively; the chairpersons of all the Council's sub-committees; the Principal; the SRC President/Secretary General; and the council secretariat. The EXCO charter delineates its mandate as, amongst others, preparing for the council meetings by deliberating on the reports to be tabled so as to limit the debates or engagements at a full council meeting by focusing on the resolutions taken thereof.

As it was resuscitated in Q2 of the 2025 academic year, the EXCO only managed to convene three meetings, thus, two ordinary meetings and one special meeting. Of note is that the council resolved to re-examine the mandate of the EXCO in the 2026 academic year in an endeavour to make it more focused and impactful in assisting the council to discharge its mandate.

The following table depicts the meetings held by the EXCO for the period under review:

No.	EXCO Members	Meeting Dates		
		28/07/2025	31/10/2025	04/12/2025
1.	Prof. NC Mazibuko (Chairperson)	Present		
2.	Prof. F Nemavhola (Deputy Chair)	Present	–	Present
3.	Mr. T Phidane (Chairperson)	Present	Present	Present
4.	Ms. M Phiri (Chair of the ARMCO)	–	Present	Present
5.	Ms. P Maleho (Chair of the PRC)	Present	Present	Present
6.	Adv. VN Mgwenya (Current Chair of the HRRC)	Present	Present	Present
7.	Mr. U Mkiva (Chair of the Finco)	Present	Present	Present
8.	Ms. TE Tsibogo (Principal)	Present	Present	Present
9.	Mr. T Modibane (Council Secretary)	Present	Present	Present
10.	Ms. T Nchabeleng (SRC President)	Present	Present	Present
11.	Ms. N Kekana (SRC Secretary)	–	Present	–

By the end of the 2025 academic year, the EXCO has assisted the council in approving some of the strategic documents that enabled the college to function effectively and efficiently, such as the 2025/30 Adjusted Strategic Plan, 2026 Annual Performance Plan, 2026 College Budget, a wide range of policies, 2026 Fee Structure, and the 2026 College-Paid Structure, just to name a few.

The current generation of council members of Tshwane North TVET College intends to revise the charter of the EXCO to make it more effective and effective in assisting the council to carry on its mandate.

Mr. T Phidane
Chairperson: EXCO

REPORT OF THE FINANCE COMMITTEE

OVERVIEW

The Finance Committee (hereinafter referred to as the FINCO) is a sub-committee of the college council established in terms of section 12(1)(a) of the CET Act, read with clause 14(c) of the college Statute. In summation, the primary mandate of the FINCO is to assist the college council in performing oversight over the financial and procurement management of the college. For the period under review, the FINCO was fully constituted and met the quorum requirements for purposes of decision-making. The FINCO has, for the period under review, assisted the council in approving the 2025 Annual Budget, 2025 Fees Structure, Finance Policies, and 2025 draft AFS.

COMPOSITION

The composition of the FINCO is determined by the council in line with the committee charter. For the period ending 31 December 2025, the FINCO was comprised as follows:

NO.	FINCO MEMBERS	DESIGNATION
1.	Mr. U Mkiva	Chairperson
2.	Mr. M Molewa	External Member
3.	Mr. D Khoza	External Member
4.	Mr. T Motlogelwa	Internal Council Member
5.	Ms. T.E Tsibogo	Ex Officio/Principal
6.	Mr. M Mapulanka	Internal Member/DP: F
7.	Ms. E Selolo	Internal Member (Permanent Invitee)
8.	Mr. MD Lebeso	Invitee
9.	Mr. TC Masithi	Internal Member (Permanent Invitee)

MANDATE

As reported, the mandate of the FINCO is to assist the college council to, amongst others, maintain robust oversight on financial and procurement matters, which includes, but is not limited to, Fiscal Discipline, Financial Reporting, the implementation of the Annual Procurement Plan, Contract Management, Cashflow Management, and the management of Third-stream Income Programmes. The FINCO achieves all these strategic focal areas through holding management to account every quarter.

GOVERNANCE

In line with the provisions of section 12(2) of the CET Act, the Chairperson of the FINCO is an external council member with the requisite set of financial skills and experience. For the period ending 31 December 2025, the FINCO convened 06 (six) meetings – thus, 04 (four) ordinary meetings and 02 (two) special meetings. The two special meetings dealt with finance policies and statutory documents that fall within the purview of the FINCO. The plan is to limit special meetings to 01 per academic year.

COMPLIANCE & OVERSIGHT

Due to the late appointments of section 10(6) (of the CET Act) members of the council, the FINCO was only fully constituted in quarter 2 of the 2025 academic year. Consequently, from Q2 of the 2025 academic year, the FINCO complied with its charter, and all its decisions were supported by a required quorum. For the period under review, the FINCO has provided oversight over the implementation of the council-approved budget, the Procurement Plan, the preparation of the AFS, and the revision of finance policies.

FINCO Meetings & Attendance for the Period Ending 31 December 2025:

NO.	FINCO MEMBERS	05/02/25	30/04/25	23/07/25	15/10/25	27/11/25	28/11/25
1.	Mr. U Mkiva (current chairperson)			Present	Present	Present	Present
2.	Ms. M Phiri (former Inter. Chair)	Present	Present				Present
3.	Mr. M Molewa			Present	Present	Present	Present
4.	Mr. D Khoza				Present	Present	Present
5.	Mr. T Motlogelwa			Present	Present	Present	Present
6.	Ms. T.E Tsibogo	Present	Present	Present	Present	Present	Present
7.	Mr. M Mapulanka	Present	Present	Present	Present	Present	Present
8.	Ms. E Selolo	Present	Present	Present	Present	Present	Present
9.	Mr. MD Lebeso					Present	Present
10.	Mr. TC Masithi	Present	Present	Present	Present	Present	Present

PERFORMANCE OF THE FINCO FOR THE PERIOD ENDING 31 DECEMBER 2025:

The Finance Committee is instrumental in ensuring the college's financial resources are used to meet its strategic objectives as informed by the strategic plan. The committee plans and monitors the college's financial activities to support the college's overall strategic objectives. This is achieved through the committee's oversight roles of overseeing the college's budget, monitoring financial performance, and reviewing financial policies.

The committee strives to ensure optimal utilisation of the college's financial resources in the face of shrinking government grant funding. Emphasis has been placed on aligning the budget with the college's strategic goals. In this regard, teaching and learning have been the priority of the college's budget allocations.

The single largest item of the college's operational expenditure budget (excluding compensation of employees) has been the procurement of Learner and Teaching Support Material (LTSM).

As the college moves towards digitalisation, the focus of its capital expenditure programmes has been on the procurement of equipment and infrastructure that enable this objective. A project to modernise the college's ICT network infrastructure, which began in 2023, was completed in 2025 with all college sites being upgraded.

Infrastructure projects for teaching and learning are mostly funded by the Capital Infrastructure and Efficiency Grant (CIEG). During the year, R32m was received in CIEG funding from the Department of Higher Education and Training. The funds will be used to refurbish workshops and classrooms.

The committee continuously reviews policies to ensure alignment with changes in legislation, good governance practices, and improving operational efficiency. During the year under review, 23 finance-related policies were reviewed.

The committee has, over the years, been instrumental in strengthening the control environment at the college. As a result, the college has seen a steady improvement in audit outcomes.

In conclusion, the committee is committed to ensuring that the college remains a going concern in the face of budget cuts and other economic challenges. In line with the college's strategic objectives and the government of national unity's priorities, the committee is striving to ensure that the college gets more revenue streams and reduces reliance on government grant funding.

Mr U Mkiva
Finance Committee Chairperson



REPORT OF THE AUDIT & RISK MANAGEMENT COMMITTEE

OVERVIEW

Audit & Risk Management Committee (ARMCO) is constituted as a sub-committee of the council pursuant to the provisions of section 12(1)(b) of the CET Act, read clause 14(b) of the College Statute. In essence, the ARMCO functions to, among others, assist the college council to comply with the demands of section 25(1)(c) of the CET Act, which requires TVET colleges to implement internal audit and risk management systems that are not inferior to the standards contained in the Public Finance Management Act (1 of 1999). The ARMCO accounts to the college council in terms of performing its delegated functions as outlined in the Charter.

MANDATE

As a sub-committee of the council, the ARMCO assists the college council to provide oversight on matters relating to Financial Reporting, Risk Management, Internal Audit, ICT Governance, Internal Controls, Legal and Regulatory Compliance, External Audits, and Ethics. To provide oversight over all these performance indicators, the committee meets quarterly to interrogate management reports and provide the necessary support and guidance.

COMPOSITION

The composition of the ARMCO was determined by the council in line with the provisions of section 12(4) of the CET Act, read with clause 7.2 of the committee Charter. The ARMCO was only fully constituted in quarter 4 of the 2025 academic year by the appointment of an independent member to the committee as required by clause 7.2.3 of the committee charter. The said member was only appointed in November 2025.

COMPLIANCE AND OVERSIGHT

The ARMCO has, in the 2025 academic year, performed all its delegated functions as provided for in the Charter. Further, as reported, the ARMCO is now fully constituted and able to perform its oversight functions with the required quorum. For the period under review, the ARMCO has among others, reviewed its Charter, which was later approved by the council, approved the Internal Audit Charter, provided oversight over the implementation of sound risk management and control systems, monitored issues of ethics within the college, dealt with matters relating to ICT Governance, revised the draft 2025 AFS, assisted the college council in conducting ad hoc investigations in an endeavour to strengthen good corporate governance, and maintained a robust oversight over the management of the fraud hotline.

GOVERNANCE

The ARMCO is fully constituted with no vacancies. The Chairperson of the ARMCO is an external member of the council with the requisite qualifications, skills, and experience as required by section 12(1)(b) of the CET Act, read with clause 7.2.4 of the Charter. For the period ending 31 December 2025, the ARMCO was composed as follows (the composition is disclosed with the qualifications of the members as required by clause 7.4.10.2(g) of the ARMCO Charter):\

INDEPENDENCE OF THE EXTERNAL AUDITOR

The 2025 Annual Financial Statements of the college were audited by the Auditor General of South Africa (AGSA). The AGSA is a chapter 9 entity of the Republic of South Africa, thus independent from the college. This independence is further outlined in paragraph 5 of the Audit Report.

2025 ANNUAL FINANCIAL STATEMENTS

The 2025 unaudited Annual Financial Statements were reviewed by a joint committee of the Audit and Risk Management and Finance Committees and thereafter recommended to the council for approval. The said financials were then approved by the council and handed over to the AGSA auditing.

THE EFFECTIVENESS OF THE COLLEGE'S INTERNAL CONTROL ENVIRONMENT

The College's system of internal control is designed to provide reasonable assurance regarding the achievement of strategic objectives, the safeguarding of assets, compliance with applicable legislation and policies, as well as the reliability and integrity of financial and operational information.

During the 2025 financial year, the College obtained a qualified audit opinion with findings, which indicates that certain internal controls were not operating effectively throughout the period under review. The findings identified weaknesses in financial management, record keeping, compliance monitoring, and review controls. Management acknowledges the deficiencies identified and remains committed to strengthening the internal control environment.

To address the identified shortcomings, management has implemented and continues to implement corrective action plans aimed at improving governance, enhancing financial oversight, strengthening consequence management, and ensuring compliance with relevant policies and legislative requirements. Progress on the implementation of corrective measures is monitored by Management, Internal Audit, and the Audit and Risk Management Committee on a continuous basis.

The College further recognises the importance of maintaining an ethical and accountable control environment and will continue to promote sound governance practices across all operational areas.

THE INTERNAL AUDIT CHARTER

The College has an approved Internal Audit Charter that defines the purpose, authority, responsibility, and accountability of the Internal Audit Function. The Charter is aligned with the Global Internal Audit Standards issued by IIASA and was reviewed and approved during the 2025 financial year to ensure continued relevance and compliance with best practices.

The Charter formally authorises the Internal Audit Unit to have unrestricted access to all records, personnel, and physical properties relevant to the performance of audit engagements. It further outlines the role of Internal Audit in providing independent and objective assurance as well as advisory services designed to add value and improve the College's operations.

The Internal Audit Function assists the College in accomplishing its objectives by applying a systematic and disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes. Internal Audit executes its approved risk-based audit plan and reports significant findings, recommendations, and progress on corrective actions to the Audit and Risk Management Committee and Management.

WORKING RELATIONSHIP WITH THE INTERNAL AUDIT

The Internal Audit Unit maintains an independent and professional working relationship with Management, the Audit and Risk Management Committee, external auditors, and other relevant stakeholders. This relationship is essential in promoting effective governance, accountability, and transparency within the College.

In accordance with the approved Internal Audit Charter, the Internal Audit Function reports functionally to the Audit and Risk Management Committee and administratively to the Principal or delegated official. The Audit and Risk Management Committee provides oversight over the activities of Internal Audit, including the approval of the annual risk-based audit plan, review of audit reports, monitoring of corrective actions, and assessment of the effectiveness of the Internal Audit Function.

Management continues to cooperate with Internal Audit by providing the necessary information, documentation, and support required during audit engagements. Regular engagements between Internal Audit, Management, and the Audit and Risk Management Committee contribute to improved communication, enhanced internal controls, and timely resolution of identified findings and risks.

The College remains committed to strengthening collaboration amongst all assurance providers to ensure the effective management of risks and continuous improvement of governance and control processes.

RECOMMENDATION OF THE 2025 AFS AND ANNUAL REPORT TO THE COUNCIL FOR APPROVAL

As reported, the joint committee of both the ARMCO & FINCO recommended the draft 2025 AFS and associated Annual Report to the council for approval. Both sets of documents were then approved by the council.

Ms. M Phiri
Chairperson of the ARMCO



REPORT OF THE HUMAN RESOURCES & REMUNERATION COMMITTEE

OVERVIEW

The Human Resource and Remuneration Committee (HRRC) is a sub-committee of the college council established in line with the provisions of section 12(1)(a) of the CET Act, read with clause 14(1)(d) of the College Statute. Thus, the HRRC accounts to the college council in terms of its delegated functions as outlined in its Charter. The committee is composed of both external and internal council members with the requisite skills, qualifications, and experience to carry out its delegated mandate. In the main, the committee is responsible for assisting the college council in governing HR related matters.

MANDATE

In essence, the HRRC functions to assist the college council in providing oversight on HR related governance matters, such as the college staff establishment as contemplated in section 20(1)(b) read with section 20(4)(a) – (e) of the CET Act, the implementation of the HR Strategy, revision and development of the HR related policies, Staff Retention, College-paid Staff Grievances, College-paid Staff Remuneration, Staff Development and Transformation Programmes, and make recommendations to the council for approval any structural human resources related changes recommended by the management of the college. In an endeavour to achieve all these performance indicators, the HRRC convenes every quarter to receive, interrogate, and provide guidance where necessary.

COMPOSITION

The membership of the HRRC was determined by the council in line with section 12(4)(a) of the CET Act, read with clause 7.3 of the committee Charter. For the period ending 31 December 2025, the HRRC was composed as follows:

NO.	MEMBERS OF THE HRRC	DESIGNITION
1.	Prof. N Mazibuko	Chairperson until July 2025
2.	Adv. VN Mgwenya	Current Chairperson
3.	Ms. P Maleho	External Member
4.	Ms. M Phiri	External Member
5.	Mr. T Modibane	Internal Council Member
6.	Ms. TE Tsibogo	Ex Officio/Principal
7.	Mr. MD Lebeso	Internal Member: DP: CS
8.	Mr. TC Masithi	Invitee: DP: AA
9.	Mr. M Mapulanka	Invitee: DP: F
10.	Mr. TH Ngubane	Internal Member: Acting ASD: HR

GOVERNANCE

For the period under review, the HRRC was only fully constituted in the second quarter of the 2025 academic year due to the late appointments of section 10(6) of the CET Act members of the council. As required by section 12(2) of the CET Act, the Chairperson of the HRRC is an external member of the council. For the period ending 31 December 2025, the HRRC convened four (04) ordinary meetings. The meetings were held as follows:

NO.	HRRC MEMBERS	MEETING DATES			
		27/01/25	07/04/25	14/07/25	07/10/25
1.	Prof. NC Mazibuko (Chairperson until July 2025)	Present	Present	Present	
2.	Adv. VN Mgwenya (Current Chairperson)		Present	Present	Present
3.	Ms. M Phiri				Present
4.	Ms. P Maleho			Present	Present
5.	Mr. T Modibane	Present	Present	Present	Present
6.	MS. TE Tsibogo (Invitee)	Present	-	Present	Present
7.	Mr. MD Lebeso	Present	Present	Present	Present
8.	Mr TC Masithi (Invitee)	Present	Present	-	Present
9.	Mr. M Mapulanka (Invitee)				
10.	Mr. TH Ngubane (member: Acting HR Manager)			Present	Present

2025 HRRC PERFORMANCE REPORT

For the period ending 31 December 2025, the HRRC achieved the following:

- Provided oversight over the filling of 96% of the 2025 approved college-paid structure and the reduction of the PERSAL vacancy rate to 15%.
- supported a working task team to mop up outstanding cases for the Post Provisional Norm (PPN) placement and matching structure, which has successfully attended to all cases.
- Monitored the successful implementation of financial incentives for the 2025 integrated quality management system (IQMS) and 2024/25 performance management and development system (PMDS), including payment of incentives.
- Oversaw the resolution of most grievances and misconduct cases, which were finalised within the stipulated time.
- Oversaw the facilitation of over 10 Occupational programmes (Hairdressing, Welding, Chef, Robotics, Solar Photovoltaic, Early Childhood development, Fitter and Turner) in preparation for 2026, from which 80 Lecturers benefited.
- Supported the development of 28 officials on Digital training (Digital leadership, Huawei, Cisco), which supported the college's aspirations of digitalisation and building a smart college.
- Monitored compliance on leave, overtime, and acting appointments was elevated.
- Supported the reduction of Lecturers without professional teaching qualifications from 25 in 2024 to 15.
- Provided support over the successful attainment of professional qualifications for 8 Lecturers through partnership with ETDPSETA, which funded 6 and 2 through the college's financial assistance.
- Provided oversight over the facilitation of quarterly wellness screening management sessions, which focus on communicable and non-communicable diseases, was undertaken in all delivery sites, coupled with focused workshops which assisted employees in dealing with key presenting issues (financial literacy, Bullying and victimisation, stress and anxiety in the workplace).
- In support of transformation and gender mainstreaming programmes, the Committee is pleased to report that the college trained 245 staff on gender-based violence and other acts of feminism.
- Oversaw the attainment of 98% implementation of the 2025 council-approved college-paid structure.
- Two college-wide hiking sessions were held, which attracted around 250 staff members.
- An inaugural staff award ceremony was held, which honoured 25 deserving staff members across various categories.

The above-mentioned milestones inevitably co-existed with some of the challenges, which were: Low cost of employees (COE) deterred the college from filling some critical positions. Lack of capacity within the HR Division – thus, capacity issues within HR that contributed to the lack of an HR Plan and obsolete policies.

Austerity measures that compromised the training and development budget (staff bursaries). In conclusion, the HRRC has performed in line with its expectations as outlined in its Charter and is looking forward to working together with the management of the college to achieve the HR related strategic objectives in the ensuing year.

Adv. VN Mgwenya
Chairperson: HRRC

REPORT OF THE PLANNING & RESOURCES COMMITTEE

OVERVIEW

The Planning & Resources Committee (PRC) is a sub-committee of the college council established pursuant to section 12(1)(a) of the CET Act, read with clause 14(1)(e) of the College statute, to assist the council in college council in performing some of its functions. As a sub-committee, the PRC reports to the college council in performing its functions as outlined in its charter. In the main, the PRC is responsible for ensuring fair and equitable distribution of resources to support the council to achieve its intended objectives as outlined in the 05-year strategic plan. To achieve this expectation, the PRC convenes quarterly meetings wherein matters relating to planning and resources are ventilated.

MANDATE

In line with clause 7.2 of the PRC Charter, the committee is responsible for providing oversight over the development and maintenance of college infrastructure to support the strategic outcomes of the college, ensure that both human and physical resources of the college are adequately protected and secured, ensure compliance with the Health and Safety regulatory requirements, ensure that structures and systems are in place to deal with disasters, oversee the approval of major building projects and the acquisition of new infrastructure, and monitor the sourcing of additional funds to support the attainment of the approved strategic outcomes of the college.

COMPOSITION

For the period under review, the PRC was composed as follows:

NO.	MEMBERS OF THE PRC	DESIGNATION
1.	Ms. P Maleho	External Council Member: Chairperson
2.	Prof. F Nemavhola	External Council Member
3.	Ms. Maqoqa (resigned in May 2025)	External Council Member
4.	Mr. T Phidane (until October 2025)	External Council Member
5.	Mr. T Motlogelwa	Internal Council Member
6.	Ms. TE Tsibogo	Internal Council Member /Principal
7.	Mr. MD Lebeso	Internal Member: DP: CS
8.	Mr. TC Masithi	Internal Member: DP: AA
9.	Mr. M Mapulanka	Internal Member: DP: F
10.	Ms. L Hlongwane	Internal Member: OHS Officer
11.	Mr. E Mbokane	Internal Member: Estate
12.	Mr. R Tshitangano	Internal Member: CIEG & Special Projects

GOVERNANCE

As required by section 12(20) of the CET Act, read with clause 7.3.1 of the PRC Charter, the Chairperson of the committee is an external council member. The committee was fully constituted in quarter 02 of the 2025 academic year after the appointment of additional external council members. Of note is that no conflict of interest was declared or flagged by the PRC for the period ending 31 December 2025. For the period ending 31 December 2025, the PRC convened 04 ordinary meetings as per the table below:

NO.	PRC MEMBERS	MEETING DATES			
		29/01/25	15/04/25	11/07/25	14/10/25
1.	Ms. P Maleho	Present	Present	Present	
2.	Prof. F Nemavhola	-	Present	Present	-
3.	Ms. Maqoqa (resigned in May 2025)		Present		
4.	Mr. T Phidane (until October 2025)				Present
5.	Mr. T Motlogelwa	Present	-	Present	Present
6.	Ms. TE Tsibogo	Present	-	Present	Present
7.	Mr. MD Lebeso	Present	Present	Present	Present
8.	Mr. TC Masithi	Present	-	Present	Present
9.	Mr. M Mapulanka	-	Present	Present	Present
10.	Ms. L Hlongwane	-	Present	-	Present
11.	Mr. E Mbokane	Present	Present	Present	-
12.	Mr. KR Tshitangano	Present	Present	Present	Present

PRC PERFORMANCE REPORT

In line with its mandate, for the period ending 31 December 2025, the PRC has achieved the following:

- 3 main maintenance projects were done through the college budget, and 7 projects were handled through the CEIG budget, and overall, the projects fared at a region of 75-95% completion rate.
- Purchasing and mounting of 2025 labour law posters for all delivery sites.
- Procurement of Regulation 7 first aid box refill kits for all delivery sites.
- Assessment of supply and Installation of hydrants to comply with SANS 10400 Building and fire regulation, at 3 delivery sites was done.
- OHS equipment was installed for the preparation of the Food and Beverage SETA accreditation Audit at Pretoria Campus, to comply with QCTO Audit checklist requirements and standards.
- 53 staff members were trained on Stacking and storage, 15 evacuation chairs were procured across all delivery sites, which was followed by training of 23 officials, and 39 staff and students had their medical examinations done in preparation for placement.
- Pest control was done in 4 delivery sites, an OHS awareness session was conducted for the OHS committee, and 26 officials were trained on SHE rep, 42 on firefighting, and 36 on first aid programmes, respectively.
- COIDA certificate of good standing was renewed and issued by the Department of Employment and Labour, accordingly.
- Risk assessment conducted in Pretoria campus for the accreditation of occupational programmes, including Early Childhood Development, Hair Salon, and stress clinic.
- First aid refill equipment was procured in all 7 delivery kits, advancement of maintenance through students who were supervised by their lecturers, which not only assisted in skills development but also in job creation and entrepreneurship.
- Significant reduction of OHS audit findings, security breaches throughout, particularly during the recess phase.

Inevitably, the above-mentioned milestones co-existed with the following pitfalls:

- Withdrawal of the Chinese project, which was intended to refurbish college infrastructure.
- Capacity issues in OHS deterred the college from achieving its mandate fully.
- Infrastructure that is not fit for purpose (teaching and learning) and dilapidated.
- Inactive OHS committee.
- Community disruptions in infrastructure projects that delay the envisaged completion of projects.

In conclusion, the PRC has performed in line with its delegated functions as outlined in the committee charter. Further, the committee reassures the council that it will continue to work tirelessly together with the management to ensure fair and equitable allocation of resources to meet the strategic outcomes of the college in the 2026 academic year.

Ms. P Maleho
Chairperson of the PRC



REPORT OF THE ACADEMIC BOARD

OVERVIEW

Section 9(1) of the CET Act (Act) lists the Academic Board as one of the three governance structures of a public TVET college. Consequently, the Academic Board is a creature of statute. Thus, its establishment, composition, powers, and functions are determined by the Act. Though a creature of statute, the Academic Board accounts to the college council in terms of its mandate as per the dictates of section 11(1) of the Act. In the main, the Academic Board is responsible for the academic functions of the college. In achieving this objective, the Academic Board convenes quarterly meetings to deal with the academic matters of the college. Of note is that the Academic Board is also empowered by the Act (sec 12(6)) to establish sub-committees to assist in performing some of its functions.

MANDATE

The Academic Board exists to:

- promote the participation of women and the disabled in the college learning programmes,
- establish internal academic monitoring and quality promotion mechanisms,
- ensure that the requirements of accreditation to provide learning against the standards and qualifications registered on NQF are met,
- determine the learning programmes, and
- determine the language and admission policies subject to the provisions of the CET Act.

COMPOSITION

Membership of the Academic Board is outlined in section 11(3) of the CET Act, which states, among others, that the majority of the members of the Academic Board must be lecturers. For the period ending 31 December 2025, the Academic Board was composed as per the table below:

NO.	MEMBERS OF THE ACADEMIC BOARD	DESIGNITION
1.	Ms. TE Tsibogo	Chairperson Principal
2.	Prof. F Nemavhola	External Council Member
3.	Mr. ND Khoza	External Council Member
4.	Mr. T Phidane (Only in Q4)	External Council Member
5.	Mr. T Modibane	Internal Council Member
6.	Mr. TC Masithi	Internal Council Member: DP: AA Deputy Chairperson
7.	Ms. ME Masemola	Internal Member: Campus Manager
8.	Mr. M Moru	Internal Member: Campus Manager
9.	Mr. E Modiba	Internal Member: Acting Campus Manager
10.	Mr. H Mnisi	Internal Member: Acting Campus Manager
11.	Mr. E Mbokane	Internal Member: Acting Campus Manager
12.	Mr. JKS Toba	Internal Member: Acting Campus Manager
13.	Mr. RM Dladla	Manager: Partnerships & Linkages

NO.	MEMBERS OF THE ACADEMIC BOARD	DESIGNITION
14.	Mr. TA Thambe	Manager: Curriculum Implementation
15.	Mr. TJ Tsoeu	Manager: Special Projects
16.	Mr. MD Sefala	Manager: Center for Entrepreneurship & Incubation
17.	Mr. A Motlhatlhedi	Acting Manager: Student Support Services
18.	Mr. T Motokolo	Acting Campus Manager: Temba Campus
19.	Ms. P Mogale	Senior Lecturer: Examination & Assessments
20.	Ms. L Nukere	HOD Business Studies: Pretoria Campus
21.	Ms. LL Hlahla	Lecturer: Rosslyn Campus
22.	Ms EPT Vilakazi	Senior MIS Officer
23.	Ms.NP Kekana	Lecturer
24.	Ms. KI Mokoena	Lecturer
25.	Mr. T Modibane	Lecturer: Pretoria Campus
26.	Ms. M Nonyana	HOD: Engineering Studies: Temba Campus

GOVERNANCE & COMPLIANCE

For the better part of the 2025 academic year, the Academic Board operated in terms of its Charter, which was later (quarter 3) amended to accord with the provision of section 11(3) of the CET Act. The Charter was approved by the council in the same quarter, and the Academic Board was by the end of the 2025 academic year, fully compliant with the expectations of the Act. Its membership, as alluded to in the table above, now aligns with the legislative requirements.

For the period ending 31 December 2025, the Academic Board convened 05 (five) meetings – thus, 04 ordinary meetings and 01 special meeting to revise academic-related policies.

THE TABLE BELOW DEPICTS THE MEETINGS CONVENED BY THE ACADEMIC BOARD IN THE PERIOD UNDER REVIEW

NO.	ACADEMIC BOARD MEMBERS	MEETING DATES				
		31/01/25	25/04/25	21/07/25	21/10/25	28/11/25
1.	Ms. TE Tsibogo	Present	-	Present	Present	-
2.	Prof. F Nemavhola	-	-	-	-	-
3.	Mr. ND Khoza	-	Present	-	Present	-
4.	Mr. T Phidane (Only in Q3)	-	-	-	-	Present
5.	Prof. N Mazibuko	-	Present	Present	-	-
6.	Mr. TC Masithi	Present	Present	Present	Present	Present
7.	Ms. ME Masemola	Present	Present	Present	Present	-
8.	Mr. M Moru	Present	-	Present	Present	Present
9.	Mr. E Modiba	Present	-	Present	Present	Present
10.	Mr. H Mnisi	Present	-	Present	Present	Present
11.	Mr. E Mbokane	-	-	Present	Present	-
12.	Mr. JKS Toba	Present	Present	Present	Present	Present
13.	Mr. RM Dladla	-	-	-	Present	-
14.	Mr. TA Thambe	-	-	Present	Present	Present

NO.	ACADEMIC BOARD MEMBERS	MEETING DATES				
		31/01/25	25/04/25	21/07/25	21/10/25	28/11/25
15.	Mr. TJ Tsoeu	Present	-	Present	Present	Present
16.	Mr. MD Sefala	Present	-	-	Present	-
17.	Mr. A Motlhatlhedhi	-	-	Present	Present	Present
18.	Mr. T Motokolo	-	Present	-	Present	Present
19.	Ms. P Mogale	Present	Present	Present	Present	Present
20.	Ms. L Nukere	-	Present	-	Present	-
21.	Ms. LL Hlahla	Present	Present	Present	Present	-
22.	Ms EPT Vilakazi	-	-	Present	Present	Present
23.	Ms.NP Kekana	-	Present	-	Present	-
24.	Ms. KI Mokoena	-	Present	Present	Present	-
25.	Mr. T Modibane	-	-	-	-	-
26.	Ms. M Nonyana	Present	-	-	-	
27.	Ms. A Zungu	-	-	-	-	Present

2025 PERFORMANCE OF THE ACADEMIC BOARD

The Academic Board is a statutory structure accountable to Council for oversight of:

- Teaching and learning,
- Academic governance and quality assurance,
- Programme relevance and accreditation, and
- Student success and support.

The Board ensures alignment of academic functions with the College Strategic Plan (2025–2030), Annual Performance Plan (APP), and national priorities.

Strategic Performance Overview (2025)

a) Access and Enrolment (APP Outcome 1)

In 2025, the College exceeded enrolment targets in key programmes, i.e., National Certificate Vocational (NCV) and Occupational Programmes. However, underperformance was noted in the Pre-Learning Program (PLP) and some NATED programmes. A total of 16 812 students were enrolled across all programme types, surpassing the initial target of 12 329. The overall assessment indicates strong expansion of access and growing institutional attractiveness. However, this growth places pressure on teaching and learning systems and requires alignment with capacity and student success interventions.

b) Student Success and Throughput (APP Outcome 2)

The College's academic performance also showed considerable improvements in the NATED Semester programmes, especially in the N5 results, achieving 86%. The NCV performance remained stable at 84%. Whereas the Trimester programmes showed a significant decline as low as 46%. Overall, there's moderate performance with systemic inefficiencies in trimester delivery impacting the overall college throughput.

The NCV throughput rate for the 2025 academic year is 18% against the target of 12%. The overall student retention rate was recorded at 99% for PLP, with a subject pass rate of 71% for Report 191.

The throughput rate for NCV Level 4 reached 18%, well above the 12% target. Certification rates were reported at 37% for Trimester and 51% for Semester programmes, reflecting a decline/steady academic progress across programme types. While notable improvements were observed in throughput and retention, underperformance in NCV completions and progression rates indicates systemic inefficiencies in the academic pipeline. This suggests a need to strengthen academic support and improve student progression mechanisms.

c) Quality, Governance and Compliance (APP Outcome 3)

To strengthen governance and quality assurance, the Academic Board reviewed and updated 25% key policies, demonstrating strengthened QMS-driven policy review and reporting systems. The overall assessment indicates a strong governance and compliance environment, though it has not yet fully translated into improved academic outcomes. The college is rated 99% for governance compliance and 96% for examination compliance.

Lecturer development was prioritised through targeted training interventions in Occupational Programmes. A few lecturers received training as Master Facilitators in Baker, Chef, and Automotive & Diesel. These lecturers trained facilitators across TVET colleges in their respective trades.

Assessment and examination processes were conducted with integrity and efficiency. The College achieved an average of 96% for examinations. Gaps were noted in the Occupational Health and Safety certification, requiring urgent attention.

d) Responsiveness to Labour Market (APP Outcome 4)

In pursuit of implementing the Programme Qualification Mix (PQM) Strategy to ensure a more responsive curriculum, the college received accreditation for at least 06 occupational programs to be introduced in the 2026 academic year, supporting the college's transition from legacy qualifications to occupational programmes and enabling the generation of third-stream income.

The introduction of new occupational programs like Solar Photovoltaic Technician, Fitter & Turner, Chef, Welder, Electrician, Automotive Mechanic, and Plumber indicates a positive trajectory towards labour-aligned responsiveness.

The teach-out of NATED programs from 2026 resulted in the college reducing the enrolment targets in 2026. The College also made commendable strides in promoting workplace exposure. A total of 421 students were placed in Work-Based Learning (WBE) opportunities against a target of 350, and 320 students participated in Work-Integrated Learning (WIL) programmes against a target of 250, thereby achieving and exceeding both targets.

This performance reflects improved industry partnerships and alignment with labour market needs. Therefore, continued strengthening of employer engagement and placement systems is critical to sustain and scale this performance.

Key Strategic Achievements

- Development and implementation of PQM Strategy aligned to 10-Year Master Plan,
- Advancement of curriculum transformation and phasing out of legacy programmes,
- Establishment of Student Support Sub-Committee,
- Strengthening of student support services (SNE, psychosocial, career guidance),
- Improved strategic planning integration (SP, APP, Funding Grid), and
- Sustained compliance with governance and examination standards.

Key Performance Challenges

- Declining performance in trimester programmes,
- Weak throughput and certification rates relative to enrolments,
- Underperformance in PLP and selected NATED programmes,
- Limited lecturer industry exposure (WIL),
- Inconsistent student retention and progression, and
- Capacity constraints in scaling occupational programmes.

Maturity and System Performance

The College maintained a Maturity Level 2–3, indicating functional and embedded systems and adequate compliance and governance practices.

Performance Against Strategic Outcomes

The Academic Services Programme contributed to the institutional mandate of improving access, success, quality, and responsiveness of TVET provision.

During the 2025 academic year, the college assessed performance across four strategic outcomes aligned to DHET priorities:

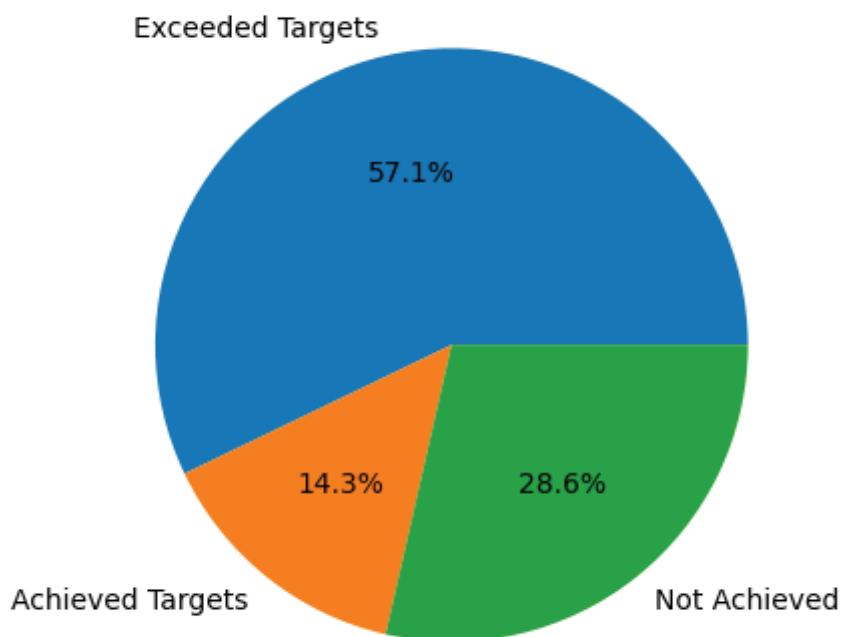
1. Expanded access to TVET opportunities,
2. Improved success and efficiency of TVET systems,
3. Improved quality of TVET provision, and
4. Improved responsiveness to the world of work.

Overall, the college achieved 71.4% of its performance targets, 57.1% of the targets were exceeded, while 14.3% of the targets were not achieved, and achieved, with 28.6% of the targets were not achieved, indicating strong institutional performance with areas requiring targeted intervention.

The College tracked 21 output indicators as part of its 2025 Annual Performance Plan.

The pie chart below provides the Annual Performance Plan (APP) Outcome Summary.

APP Performance Against Targets (2025)



The 2025 performance profile indicates a high growth but uneven performance pattern, characterised by:

- Strong performance in access, programme expansion, and selected innovation areas.
- Moderate performance in student success and academic efficiency.
- Underperformance in lecturer development and digital transformation

This reflects a transition phase where the institution is expanding access while working to stabilise and improve academic outcomes.

Ms TE Tsibogo
Chairperson of the Academic Board



REPORT OF THE STUDENT REPRESENTATIVE COUNCIL (SRC)

OVERVIEW

As per the dictates of section 9(1) of the CET Act, THE SRC is one of the three governance structures of a public TVET College. The establishment, composition, manner of election, term of office, functions, and privileges of the SRC are determined by the council in consultation with the students at the college, subject to a policy determined by the Minister as provided for in terms of section 14 of the CET Act. In sum, the SRC is the highest decision-making body on all matters related to student governance.

MANDATE

Established in terms of section 9(1) of the CET Act, the SRC acts as the official, statutory body representing the interests of the student body. It further serves as a bridge between the council, management, and the student body of the college.

COMPOSITION

For the period ending 31 December 2026, the SRC was composed as follows:

No.	MEMBER OF THE SRC	GENDER	DESIGNITION
1.	Tamia Nchabeleng	Female	President
2.	Angel Nkosi	Female	Deputy President
3.	Nompumelelo Kekana	Female	Secretary General
4.	Mokgethoa Mashegoane	Female	Deputy Secretary General
5.	Sina Seabi	Female	Treasurer General
6.	Keabetswe Mokoena	Female	Academic and Transformation Officer
7.	Omphemetse Simango	Male	Sports, Recreation, and Culture Officer
8.	Matemo Chauke	Female	Health & Welfare Officer
9.	Silas Sebogo	Male	Public Relations and Media Officer
10.	Felicia Mokone	Female	Constitutional & Gender Officer

GOVERNANCE & COMPLIANCE

For the period ending 31 December 2025, the SRC remained fully constituted with delegated representatives in Campus Management Teams, the Academic Board, and the college council. The SRC had several engagements with the senior management of the college, as per their approved annual schedule of meetings. Of note is that there were very few student protests for the period under review. This state of affairs derives from the exemplary but also resolute leadership of the SRC. The SRC also had an approved Plan of Action with funding allocated to implement its activities.



Second SRC Training (internally)



Student-Driven TVET Academic Conference



SRC Policy Review



SRC Training and Inauguration



SRC Training and Inauguration

2025 SRC POA KEY EVENTS

EVENT	REMARKS
SRC Elections	Elections were successfully conducted fairly and peacefully, with no objections to the results.
SRC Training and Inauguration	A 3-day event (14 – 16 March 2025) took place following the elections, aimed to equip student leaders with essential leadership, governance, and communication skills. The induction culminated in the official inauguration of the SRC, strengthening their readiness to effectively execute their roles.
Second SRC Training (internally)	The two-day SATVETSA induction hosted by our college on 27–28 June 2025 introduced newly elected student leaders to the structure, clarified roles, and prepared them for effective representation at the institutional and provincial levels.
SRC governance and compliance, Benchmarking Engagements	Mopani TVET College requested to benchmark good SRC practices from our institution in July as part of inter-college collaboration. The engagement reflected strong external recognition of our SRC governance, compliance, and operational effectiveness.
Minister's Leadership Camp	The Mandela–Sobukwe Leadership Camp, hosted by the Minister from 24–27 September at UJ Island, Free State, formed part of SRC capacity building, with three SRC members invited to participate in leadership, entrepreneurship, wellness, and skills development.
Student-Driven TVET Academic Conference	Three SRC members (President, Secretary-General, and Academic Officer) attended the DHET and SATVETSA Student-Driven TVET Academic Conference (11–15 December 2025) as part of capacity building, focusing on student leadership, innovation, and TVET alignment to industry needs.
SRC Policy Review	The three-day SRC Policy Review in November 2025 was successful, with seven policies reviewed to strengthen governance.

In conclusion, student funding and accommodation remain challenging for the student leadership. These are issues that the current SRC would like the incoming SRC, together with the management, to strive to find lasting solutions. The SRC would like to thank the council, management, and student body for their support throughout the 2025 academic year.

Ms. T Nchabeleng
President of the SRC



PERFORMANCE INFORMATION PART D



REPORT OF THE PRINCIPAL ON MANAGEMENT AND ADMINISTRATION PERFORMANCE OF TSHWANE NORTH TVET COLLEGE

ACCOUNTING OFFICER'S OVERVIEW

Section 13 of the CET Act provides that the principal of a public TVET College is responsible for the management and administration of the College. In line with this legislative requirement, the principal of the Tshwane North TVET College hereunder presents the management and administrative report for the period ending 31 December 2025. The Report is further aligned with the requirements of section 44(2) of the CET Act and thus delineates issues relating to the overall performance of the college (in terms of its strategic outcomes) and how the college used its available resources to pursue its strategic outcomes.

Section 13 of the Continuing Education and Training (CET) Act, 2006 (Act 16 of 2006) assigns the responsibility for the effective management and administration of a public TVET college to the Principal, who also serves as the Accounting Officer. In compliance with Section 44(2) of the CET Act, I present the Tshwane North TVET College Management and Administration Report for the academic year ending 31 December 2025. This report provides an account of the College's performance against its strategic objectives and outlines how resources were utilised to advance its mandate within the Post-School Education and Training (PSET) sector.

Organisational Performance and Service Delivery Environment

The 2025 academic year was characterised by institutional stabilisation and progressive improvement in performance and governance maturity. The College maintained operational continuity across all campuses, ensuring uninterrupted teaching and learning despite sector-wide pressures, including NSFAS-related challenges.

Academic performance remained stable, with strong outcomes recorded in National Certificate (Vocational) and Business Studies programmes and improving performance trends in Engineering Studies.

These outcomes reflect the College's continued investment in teaching and learning support systems, academic monitoring, and student success initiatives. The College further strengthened its student-centred approach, enhancing support services, co-curricular programmes, and entrepreneurship initiatives. Notably, students achieved recognition in national competitions and WorldSkills events, demonstrating the College's commitment to excellence and skills development.

Strategic Planning and Institutional Development

During the year under review, the College made significant progress in advancing its long-term strategic direction. Key milestones included:

- Finalisation and implementation of the 5-Year Strategic Plan,
- Development of the 2026 Annual Performance Plan, and
- Completion of the 10-Year Master Plan (2025–2035), positioning the College as a future-ready, smart TVET institution.

These strategic instruments provide a coherent framework to drive digitisation, curriculum transformation, entrepreneurship, and industry integration, aligned with national priorities and the National Development Plan.

Governance, Risk Management, and Financial Performance

The College continued to strengthen its governance and accountability environment through enhanced Council oversight, functional committee structures, and improved compliance with statutory requirements. Quarterly reporting to Council and its committees was sustained, contributing to improved transparency and decision-making.

The College received an unqualified audit opinion, reflecting strengthened financial management practices, improved internal controls, and a growing culture of accountability. In addition, the Department of Higher Education and Training (DHET) conducted a Maturity Model assessment, with the College achieving a Level 2 rating ("Implementation"). This indicates that systems and processes are in place, with a need to deepen integration and impact to progress to higher levels of institutional maturity.

Partnerships and Stakeholder Engagement

The College expanded its partnerships to enhance curriculum relevance and student employability, including collaborations with industry, international stakeholders, and development partners. Key initiatives included:

- Industry-aligned training partnerships, such as the L'Oréal programme,
- Workplace learning and stakeholder engagement platforms, and
- International benchmarking engagements to strengthen Work Integrated Learning (WIL) and lecturer development.

These partnerships continue to position the College as a responsive institution within the evolving skills development landscape.

Key Challenges and Constraints

Despite the progress achieved, the College operated within a constrained environment characterised by several challenges:

- Infrastructure development delays, including land and municipal dependencies, and the withdrawal of donor funding for a major infrastructure project;
- Legacy NSFAS/SIU matters, requiring financial settlement and enhanced compliance oversight;
- Human resource capacity constraints, particularly in critical and strategic positions, are affecting operational efficiency and continuity; and
- Operational and governance pressures, including the need to improve internal process efficiencies and reporting timelines.

These challenges remain under active management through strengthened risk mitigation strategies and oversight mechanisms.

Outlook and Priorities for 2026

The College enters the 2026 financial year with improved organisational stability, clearer strategic direction, and strengthened governance foundations. The focus for the period ahead will be on:

- Accelerating infrastructure development and capital project implementation,
- Expanding occupational programme offerings aligned to QCTO requirements,
- Strengthening Work Integrated Learning and industry partnerships,
- Improving student retention, throughput, and completion rates,
- Addressing critical vacancies and enhancing organisational capacity, and
- Advancing institutional maturity towards innovation, integration, and impact.

Acknowledgement

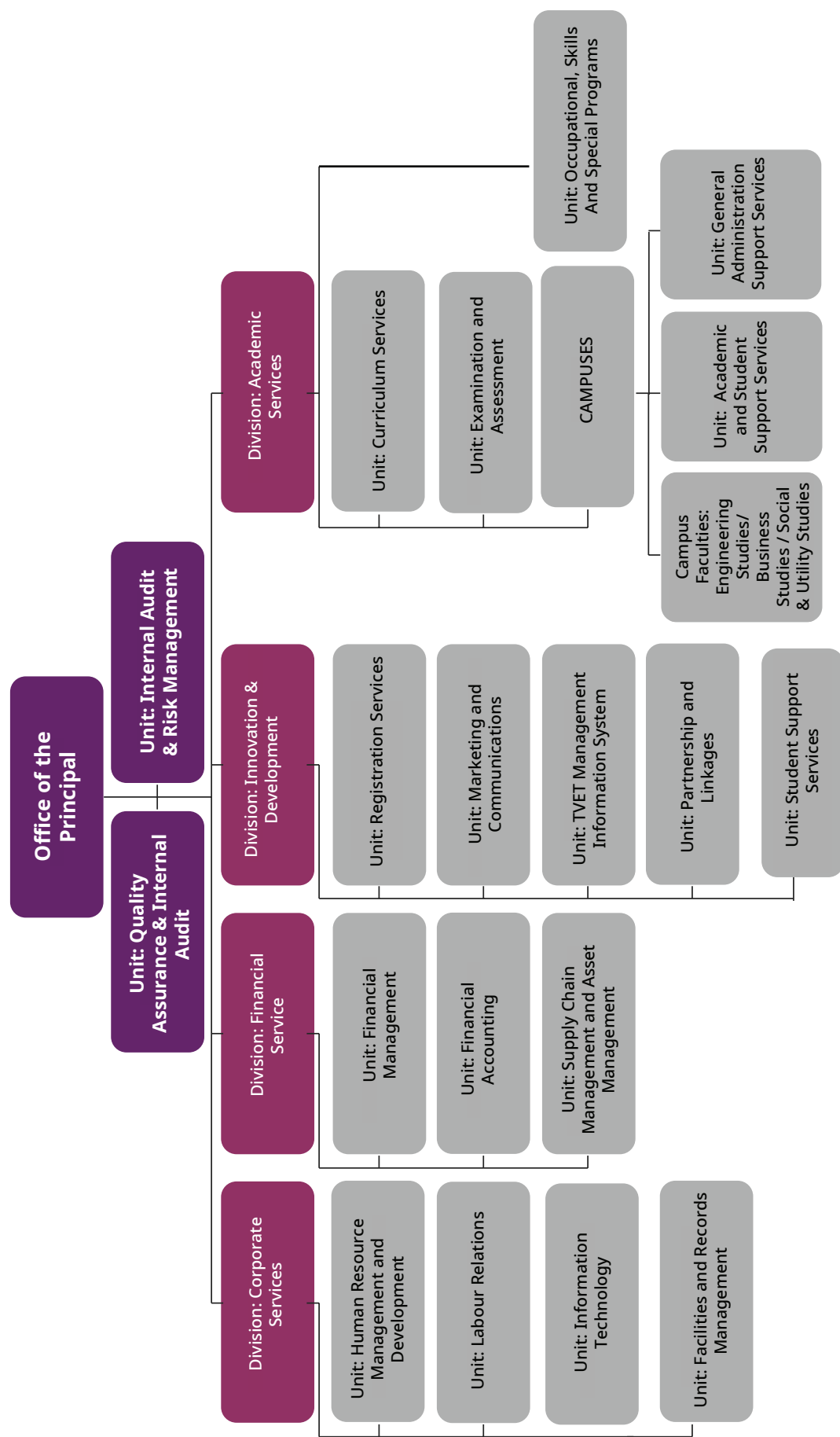
I wish to acknowledge the continued support of the College Council, the commitment of management and staff, and the resilience of our students and stakeholders. Their collective contribution remains critical to the College's ability to deliver on its mandate and contribute meaningfully to skills development, employability, and inclusive economic growth.

Ms. TE Tsibogo
Principal

ORGANISATIONAL STRUCTURE

Section 20 of the CET Act provides that the staff complement of a public college must comprise those staff members who are appointed by the Minister in terms of the Public Service Act, and college council in posts established in addition to the ministerial posts.

Further, section 20(5) of the CET Act demands that the college council, when presenting annual financial statements as per section 25 of the same Act, must provide sufficient details of any posts envisaged, estimated costs relating to employment of staff, and how costs will be met. It is for these regulatory requirements that the college structures for the period ending 31 December 2025, as contemplated in section 20 of the Act, are detailed below.



REPORT ON THE PERFORMANCE OF THE MANAGEMENT INFORMATION SYSTEMS UNIT

ANNUAL PERFORMANCE

Strategic Outcome	Outputs	Output Performance Indicators	2025 TNC Planned Target	2025 TNC Achievement	Explanatory Remarks
SO:1 Expanded access to TVET College Opportunities	1.1. Number (n) of students enrolled in different programme types.	1.1.1. Number (n) enrolled in NCV	2924	3091	The College has overenrolled its set annual target of 2924 by enrolling 3091 learners in Q1.
		1.1.2. Number (n) enrolled in Report 191	8941	13 302	The College significantly exceeded the planned enrolment target for Report 191 programmes due to increased demand for occupationally directed qualifications, strengthened recruitment strategies, and improved programme accessibility across campuses. This overachievement demonstrates the College's growing reputation and responsiveness to labour market needs.
	1.1.3. Number of (n) enrolled in PLP		90	73	Although the planned target was not fully reached, the College maintained strong participation in the PLP programme while prioritising the placement of suitably prepared learners to ensure quality outcomes and programme success.
		1.1.4. COS	0	0	The college doesn't have a centre of specialisation.
	1.1.5. Hair Dressing		30	38	The College exceeded the target due to increased community interest in artisan and entrepreneurship-focused programmes, reflecting the College's commitment to expanding access to niche and self-employmentoriented skills.
		1.1.6. Number (n) enrolled in Occupational Qualifications (including COS enrolment & Hair Dressing)	224	168	Enrolments were slightly below target due to the phased transition toward occupational programmes and funding constraints; however, the College laid a strong foundation for future growth through industry engagement and programme alignment.
		1.1.7. Number (n) enrolled in Skills Programmes & Short Courses	150	140	Despite budgetary and scheduling constraints, performance was maintained approximately on target, indicating the ongoing need for brief skills interventions.
		1.1.8. Number (n) enrolled in NQF Level 5& 6 Qualifications	0	0	The college doesn't offer NQF Level 5 and 6 Qualifications.

Strategic Outcome	Outputs	Output Performance Indicators	2025 TNC Planned Target	2025 TNC Achievement	Explanatory Remarks
SO2: Improved success and efficiency of the TVET System	2.1. Number (n) of students completing college programmes at exit levels	2.1.1. NCV Level 4	360	323	Completion rates remained strong despite student socio-economic challenges. Academic support interventions and retention strategies contributed to high levels of programme enrolment.
		2.1.2. Report 191 N6 Trimester	400	384	The College achieved near-target performance, reflecting effective academic support and improved student tracking systems.
		2.1.3. Report 191 N6 Semester	510	1392	The College significantly exceeded the target due to improved programme demand and enhanced student support.
	2.2. Throughput rate (%) of NCV L4 cohorts.	2.2.1. Throughput rate (%) of NCV L4 cohorts.	12%	18%	The College significantly exceeded the planned throughput target, achieving 18% against the target of 12%. This improvement is attributed to enhanced academic support interventions, effective student monitoring systems, and improved retention and progression strategies. The achievement reflects the College's commitment to improving student success and overall system efficiency.
	2.3. Retention rate (%) of students placed in PLP.	2.3.1. Retention rate (%) of students placed in PLP.	92%	99%	The College exceeded the planned retention target, achieving an exceptional 99% retention rate in the PLP programme. This strong performance reflects the effectiveness of targeted academic support, student monitoring, and learner support interventions implemented throughout the year. The achievement demonstrates the College's commitment to improving student persistence and success.
SO3: Improved quality of the TVET college provision	2.4. Progression rate (%) of PLP students	2.4.1. Progression rate (%) of PLP students	75%	68%	Although slightly below target, the majority of students successfully progressed. The College continues to strengthen academic support and career guidance to further improve progression outcomes.
		3.1. Percentage (%) compliance with governance standards	100%	100%	The College fully complied with governance standards during the reporting period. Continuous monitoring and strengthened internal controls ensured full adherence to regulatory and policy requirements.

Strategic Outcome	Outputs	Output Performance Indicators	2025 TNC Planned Target	2025 TNC Achievement	Explanatory Remarks
		3.2. Percentage (%) compliance with examinations policy and standards	100%	95%	The College achieved a high level of compliance with examination policies and standards. Minor areas identified for improvement are being addressed through strengthened quality assurance and monitoring processes to ensure full compliance going forward.
		3.3. Retention rate (%) of registered/ enrolled students writing the examinations	97%	83%	Despite several student socioeconomic difficulties, the college was able to maintain a high retention rate. To further enhance retention results, early-warning interventions and ongoing student support are being reinforced.
		3.4. Percentage of TVET college lecturers with professional qualifications	5%	97%	The College significantly exceeded the target, with most lecturers holding professional qualifications. Continuous professional development initiatives remain a priority to achieve full compliance.
		3.5. Percentage (%) of TVET college lecturers placed in industry	5%	3%	The College successfully facilitated industry exposure opportunities for lecturers, including placements at PUTCO during the March school holidays. Efforts to expand partnerships and placement opportunities will continue to further increase participation.
		3.6. Number of TVET lecturers with appropriate qualifications are supported to acquire the AdvDip TVT qualification (professional qualification)	10	8	The College made significant improvements in the professionalisation of its lecturers, assisting employees in obtaining Postgraduate Diploma, BEd, and Advanced Diploma in TVT credentials. To increase participation, further funding options are being investigated.
		3.6. Number of TVET lecturers participating in project-based lecturer capacity building programmes in Engineering Studies	5	29	Through significant engagement with project-based capacity building across several engineering disciplines and new technologies, the College greatly surpassed the goal, enhancing program quality and lecturer competence.

Strategic Outcome	Outputs	Output Performance Indicators	2025 TNC Planned Target	2025 TNC Achievement	Explanatory Remarks
SO4: Improved responsiveness of TVET colleges to the world of work		4.1 Number (n) of students enrolled in programmes relating to OIHD and priority skills	200	381	Through increased enrolment in Occupations in high Demand and the programs are funded by SETA and NSF arrangements, the College significantly achieved the goal.
		4.2. Number (n) of students engaged in entrepreneurship programmes and projects	250	321	The College exceeded the target by actively promoting entrepreneurship development through structured programmes and student enterprise initiatives.
		4.3. Number of TVET lecturers participating in digital literacy programmes for purposes of upskilling as well as driving the 4IR agenda	70		The College implemented several digital and 4IR capacity-building initiatives, including training in AI, digital leadership, computer literacy, and technical skills development. These interventions strengthened digital readiness across academic staff.
		4.4. Number of protocols signed with industry to place TVET college students and lecturers for workplace experience	10	22	Through strategic alliances with SETAs and industry, the College nearly tripled its goal. These agreements greatly improved lecturers' and students' exposure to the workplace.
	Number (n) of students placed for WPBL at exit levels (Currently studying NCV L4 and Report 191 N6 at a college)	NCV (Level 4)	350	421	Through innovative collaborations and holiday placement activities across several industries, the College surpassed the annual placement target, even though financial constraints affected certain scheduled placements.
		Report 191 (N6)	250	320	Despite financial constraints, the College produced excellent placement results. Throughout the year, significant WIL placement was made possible by ongoing industry involvement, and more expansion is anticipated.

IN CONCLUSION, THE DATA PROVIDED ABOVE SIGNIFIES THE FOLLOWING:

Overall, the College demonstrated strong performance across key strategic objectives, with several indicators exceeding planned targets, particularly in enrolments, lecturer development, industry partnerships, student placements, throughput, and retention. These achievements reflect the effectiveness of strengthened academic support, strategic partnerships, and improved monitoring systems. Moving forward, the positive performance positions the College to further expand access, enhance student success, deepen industry collaboration, and continue building staff capacity.

The lessons learned and progress achieved during the reporting period provide a solid foundation for continuous improvement, sustainability, and greater impact in addressing skills development and labour market needs.

Ms. T Vilakazi
Senior MIS Officer



REPORT ON THE PERFORMANCE OF THE MARKETING AND COMMUNICATIONS UNIT

OVERVIEW OF THE UNIT

The Marketing & Communications Unit is located within the Office of the Deputy Principal: Innovation and Development. The Unit plays a strategic and operational role in positioning the college's brand, supporting student recruitment, marketing the college's Programme Qualification Mix, and ensuring effective internal and external communication.

MANDATE OF THE UNIT

The Marketing and Communications Unit exists to, amongst others, assist the college in developing and implementing a comprehensive marketing strategy aligned with the college's strategic plan, building, protecting, and promoting the institutional brand identity and reputation, designing and executing student recruitment campaigns, and developing and implementing a communications strategy to ensure clear, timely, and consistent messaging, building and maintaining relationships with media houses and journalists, and managing the college's website and social media platforms.

CONTRIBUTIONS TOWARDS THE TNC STRATEGY: 2025/30:

The Marketing and Communications Unit is pleased with the efficiency and effectiveness demonstrated in supporting various units, ensuring the achievement of the TNC 2025–2030 Strategy. For the period ending 31 December 2025, the Marketing and Communications Unit focused on Strategic Outcome 1 of the College, which seeks to expand access to TVET College opportunities.

Strategic Focus Area	Strategic Objective	Performance Indicator	Achievement & Comments
SO1: Expanded Access to TVET Opportunities	Promote new and existing college Programmes.	Increase in applications and enrolments, particularly during peak periods.	The recruitment strategies were developed and implemented for the promotion and recruitment of students for T1, T2, T3, S1, S2, and for annual programmes.
		Increase visibility of the college through targeted and strategic communication initiatives.	Strengthened brand awareness through digital platforms and community outreach programmes

CAREER EXHIBITIONS

During the year, the Marketing and Communications Unit actively strengthened its recruitment and outreach efforts by participating in 14 career exhibitions aimed at Grade 9–12 learners as well as NEET youth within our catchment area. These exhibitions, organized by a range of stakeholders, provided a valuable platform to engage directly with prospective students and communities.

In addition, the college intensified its recruitment drive through numerous school visits. These engagements were strategically designed to inform and guide learners on evolving educational pathways, with a particular focus on the

phased discontinuation of NATED programmes. Emphasis was placed on introducing and promoting the institution’s newly implemented QCTO-accredited occupational programmes, highlighting their relevance, quality, and alignment with current industry demands.

Through these combined initiatives, the college effectively positioned itself as a forward-looking institution committed to equipping learners with practical, career-oriented skills for the modern workforce.



Career Exhibitions

KEY EVENTS

The Marketing and Communications Unit plays a strategic and integrative role in supporting the college’s objectives by effectively planning and executing key events. Central to our mandate is active participation in the development of the annual events calendar, which encompasses academic, ceremonial, and stakeholder/ community outreach activities.

In fulfilling this responsibility, the Unit ensures seamless coordination of all event-related logistics, including venue arrangements, branding and visual identity, design and distribution of invitations, development of event programs, and facilitation of media coverage. Through meticulous planning and collaborative engagement with internal and external stakeholders, our unit enhances the visibility and impact of each event.

As a result of these coordinated efforts, the following events were successfully executed, reflecting the unit’s commitment to professionalism, excellence, and effective communication.

Event Type	Activity
Community College Administrator Programme – USA	We were graced and honoured to be one of the colleges selected for a visit during the sixth week of the close-out of the project. CCAP is a six-week (6) program of study for higher education administrators from post-secondary vocational and technical institutions in foreign countries. The sixth week was held in South Africa to close the project. The Pretoria campus hosted the beneficiaries on Monday, the 10th of March 2025, at the auditorium.

Event Type	Activity
Career Advisory Ambassador's	The college has taken an important step forward with the launch of its Career Advisory Services project at the Pretoria Campus on 20 March 2025. This initiative is designed to promote vocational education and open doors for students by improving access to study opportunities and financial aid. As part of the programme, 18 N6 Public Relations students have been selected as Career Advisory Ambassadors. They engaged with local schools and communities, helping learners explore TVET options, apply online, and navigate the NSFAS funding process. Through this effort, the college is not only empowering its students with practical experience but also making higher education more accessible to the broader community.
L'Oréal Hairdressing Launch	TNC, in partnership with L'Oréal South Africa, has officially launched its Hair For Joy Hairdressing Salon on the 24th July 2025 at Pretoria Campus, marking a key step in aligning vocational training with industry standards. The initiative focuses on bridging the gap between theory and practice by offering students hands-on experience, workplace training, and enhanced curriculum support. This collaboration aims to improve the quality of skills development, boost employability, and prepare a new generation of professionals for the evolving hair and beauty industry.
Women's Month- High Tea	We proudly hosted a refined High Tea at the Pretoria Campus on 22 August in celebration of Women's Month. The event brought together staff in an atmosphere of unity, elegance, and empowerment, with attendees embracing the dress code of sophisticated style and statement fascinators. The occasion served as a meaningful platform to honour and appreciate the remarkable women who contribute daily to the college's success. Insightful addresses were delivered by Ms Muthadi, a Chartered Accountant and Registered Auditor, and Ms Malakane, a Counsellor from Higher Health, adding depth and inspiration to the celebration.
Graduation Ceremony	The 2025 Graduation Ceremony of Tshwane North TVET College, held on 19 September 2025 at ACCP in Pretoria West, was a distinguished and celebratory occasion. The event honoured the academic achievements of 435 graduates, marking a significant milestone in their educational journeys. Surrounded by lecturers, support staff, stakeholders, as well as proud family members and friends, graduates were recognized in an atmosphere of pride and accomplishment. The ceremony reflected not only the dedication and perseverance of the students but also the collective support of the college community.
Gauteng Province World Skills Competition – Closing Ceremony	We proudly hosted the closing ceremony of the Gauteng WorldSkills Competition on 17 October 2025 at its Pretoria Campus. The event aimed to award and celebrate the outstanding achievements of the competitors and their remarkable accomplishments, passion, and dedication. The winners will advance and represent Gauteng at the National WorldSkills Competition.
TNC Staff Awards Ceremony	The College proudly hosted its 1st Staff Awards Ceremony on Friday, 24 October 2025, at ACCP – Pretoria West, marking a significant milestone in the institution's commitment to recognising excellence. The prestigious event celebrated staff members who have demonstrated exceptional dedication, hard work, and outstanding performance in their respective roles. The following categories were awarded to staff: Academic Excellence, Administration & Support, Long Service Recognition, and the Special Principal's Awards.
BBW – Mechatronics Project Hand-Over Ceremony	The handover saw the participation of 38 representatives from 15 automotive industry players.



Community College Administrator Programme – USA



Graduation Ceremony



Women's Month- High Tea



TNC Staff Awards Ceremony



Career Advisory Ambassador's



BBW – Mechatronics Project Hand-Over Ceremony



L'Oréal Hairdressing Launch

LOOKING AHEAD: 2026 PRIORITIES:

As the TVET sector undergoes a major transformation, TNC is evolving alongside it. The shift from NATED programmes to occupational qualifications aligned with QCTO standards marks a new era—one focused on practical skills, industry relevance, and real employment outcomes.

In response, the TNC marketing and communications unit will be repositioning its brand and marketing approach to reflect this future. Our messaging now highlights job-ready skills, clear career pathways, and strong industry partnerships.

We are moving beyond traditional programme promotion toward a more targeted, student-centered strategy that speaks directly to the ambitions of prospective learners.

Through enhanced digital outreach, deeper community engagement, and impactful active simulative career guidance, we aim to connect with a new generation of students driven by opportunity, employability, and purpose.

Our emphasis for 2026 will be, “TNC is not just offering education; it is opening doors to meaningful careers in a rapidly changing world”.

Mr. F Boikanyo
Snr. Marketing & Communications Officer

REPORT ON THE PERFORMANCE OF THE QUALITY MANAGEMENT SYSTEMS

OVERVIEW

The Quality Management Systems (QMS) division is located within the Office of the Principal. QMS (as a system) is a strategic intervention adopted by the college as a formalized system to document processes and procedures that must be adhered to whenever the college pursues its strategic objectives. Its primary role is to enhance the college's overall performance by providing a uniform approach to achieving its strategic outcomes. The QMS of the college is an online system that has all the ratified policies, procedures, and frameworks of the college. The system is accessible to all employees of the college and requires compliance with the standards contained therein. Any non-compliance will result in a non-conformance issued against the contravening employee.

MANDATE

In the main, the QMS Unit exists within the college to ensure customer focus, objective planning, quality policy and procedure development, quality planning, quality assurance, quality control, and quality improvement.

KEY FUNCTIONS OF THE QMS UNIT

- Ensure that all TNC policies are reviewed and ratified at regular intervals, communicated to the BMT via Links, uploaded to the Intranet, and available to all staff on any smart device.
- Ensure that Procedures/SOPs are approved, and that these, as well as all college Forms and Charters, including the Strategic and Operational Plans, the Funding Grid, and the APP, are available on the Intranet.
- Run awareness sessions with all college staff, reiterating the functions and purpose of the Unit, the fact that all policies, SOPs, and other college documents are available on the Intranet, and to review and demonstrate the process to follow to access these documents, including how to navigate the System successfully.
- Workshop BMT on the Mandatory ISO 9001 Protocols. These refer to all compulsory ISO 9001 requirements. Failure of implementation will result in the college not getting ISO 9001:2015 Certification, and as such, compliance is enforced.
- Conduct bi-annual Internal Quality Audits at all sites to identify both strengths as well as areas in need of improvement (nonconformances) to ensure that the latter are sufficiently addressed to result in continuous improvement.
- Ensure that the college will get ISO 9001:2015 Certification.

In line with these functions, the following are the key achievements of the QMS Unit for the period under review:

- All policies due for review in 2025 were released to the relevant DPs as per the QMS Year Plan.
- BMT members were workshopped on several mandatory ISO 9001 Protocols, as planned for in the QMS Year Plan.
- The Intranet was administered daily. This included doing desktop audits on Intranet access, administering E-Forms, and keeping the System aligned with staff movement (adding of newly appointed staff, indication of internal staff movement, and removal of staff as users of the Intranet upon leaving the college).
- All newly ratified policies and approved SOPs were uploaded to the Intranet upon receipt and were communicated to all BMT members using Links to the System. Attached to all Links were the Advocacy of newly ratified policies and approved Procedures SOP to ensure that the policies/SOPs sent in the Links were communicated downwards to all relevant stakeholders.
- All Second Internal QMS Audit nonconformances were closed.
- The QMS Unit developed the Compliance Management Framework, which was presented to the Audit and Risk Committee of Council. The Committee approved the Draft Framework without change and presented it to Council for final approval.
- The QMS Unit managed to receive a rating of 3 out of 4 during the Departmental Maturity Model review. As this was the first time the college was evaluated on its level of maturity, ratings of 3 are not easily achievable.
- The Unit successfully adopted the Risk, Anti-Corruption, and Integrity Management Unit.
- Preparation for the final step before the SABS ISO 9001:2015 Certification Audit was concluded (the creation of the format of Management Review per function, i.e., DPs, Campus Managers, and QMS Process Owners).

In conclusion, in the ensuing year, the QMS Unit intends to complete the Management Review and to close gaps identified during this review, invite SABS for the ISO 9001:2015 Certification Audit, receive and maintain ISO 9001:2015 Certification, improve the functions and operationalities of the Intranet, and successfully integrate Risk, Anti-Corruption and Integrity Management as well as Compliance Management into the QMS Unit.

Mr. D Steyn
Manager QMS



PARTNERSHIP AND LINKAGES, UNIT

OVERVIEW OF THE UNIT

The Unit exists primarily to position the institution within the broader socio-economic ecosystem. Its mandate typically centres on building, managing, and sustaining relationships that enhance student opportunities, institutional relevance, and resource mobilisation.

CONTRIBUTION TOWARDS THE TNC STRATEGY: 2025/2030

WIL Funding Partnerships (Signed SETA MOU)

Funding Partner	Funding Purpose	Date Signed
NBI	Incubation Programme	30-Jan-25
University of Johannesburg (UJ)	Training & Development	05-Mar-25
Greyscale	Training & Development	07-Mar-25
SSACI	Skills Programme	03-Mar-25
Tshireletso Day Care Centre	Skills Programme (ECD)	19-May-25
Bumpies pre-school	Training & Development (ECD)	03-Mar-25
We Think Code	Skills Programme (ICT)	24-Feb-25
CSIR	Skills Programme	17-Apr-25
Medi-Clinic	Internship Programme	26-Feb-25
South African Breweries (SAB)	Training & Development	31-Mar-25
PUTCO	Training & Development (MOU)	19-Jun-25
L'Oréal	Skills Programme	25-Jul-25
Jacques Pienaar Primary School	Skills Programme	13-Mar-25
Human, Youth & Persons with Disabilities	Internship Programme	31-Jul-25
Innovation Hub	Incubation Programme	03-Sept-25
Civil Secretariat for Police Service	Internship Programme	12-Aug-25
SPAR	Learnership Programme	01-Aug-25
Community & Safety	Learnership Programme	26-Sept-25
Group Five	Electrical Apprenticeship	07-Nov-25
Ndila Transfers	Internship	04-Dec-25
Overflow Accommodation	Training & Development	04-Dec-25
So-Travel Solutions	Internship	04-Dec-25
The Farm Boutique Guest House	Internship	04-Dec-25
The Krom Café	Internship	11-Dec-25

Funding Partner	Funding Purpose	Date Signed
The Lux Hotel and Resorts	Internship	11-Dec-25
Towers Hotel and SPAR	Internship	04-Dec-25
Mumate Trading Enterprises	Internship	04-Dec-25

Placement Partnerships

SETA WIL Placement	227
College/ Company WIL Placement	28
Self-Placed Wil Placements	65
WBE Placements	421
2025 Target	600
2025 Achieved	741

WIL Funding Partnerships (Signed SETA MOU)

Funder	Number of Students	Period	Allocation
ETDP	38	2025 – 2026	3 156 000.00
FOODBEV	55	2025 – 2026	3 465 000.00
SASSETA	102	2025 – 2026	6 570 000.00
FASSET	12	2025 – 2026	1 954 000.00
W&R SETA	20	2025 – 2026	1 323.000.00

2026 PRIORITIES (WIL UNIT):

- Expansion of Workplace-Based Learning Opportunities by:**
 - increasing the number of accredited host employers across all programmes, and
 - strengthening partnerships with industry to absorb more learners.
- Strengthening SETA-Funded Programmes by:**
 - securing additional funding from SETAs for learnerships, internships, and apprenticeships, and
 - improving alignment between funding windows and programme delivery.
- Workplace Compliance & Quality Assurance by:**

ensuring all host employers meet OHS and QCTO workplace approval standards, and Conducting regular site visits and monitoring.
- Improved Learner Placement Rate by:**
 - achieving higher placement rates for students requiring WIL, and
 - reducing the backlog of unplaced learners.
- Capacity Building for Industry Partners by:**
 - training mentors/supervisors at host employers, and
 - Supporting ECD centres and small businesses with compliance and accreditation.
- Digital Tracking and Reporting by:**

Implementing systems for tracking learner logbooks, attendance, and progress.
- Enhanced Stakeholder Engagement by:**
 - Strengthening collaboration with industry, municipalities, and community organisations and hosting partnership engagement sessions.

CHALLENGES AND PROPOSED RESOLUTIONS

No.	Challenges	Impacts	Proposed Resolutions
1.	Limited workplace placement opportunities	Delays in learner completion	Expand partnerships and motivate host employers
2.	Non-compliant workplaces (OHS issues)	Risk to learners and programme accreditation	Conduct pre-assessment and provide compliance support
3.	Inconsistent funding cycles from SETAs	Disruption in programme implementation	Align planning with SETA funding windows and diversify funding sources
4.	Administrative burden (logbooks, reporting)	Delays in monitoring and evaluation	Introduce digital systems for tracking and reporting
5.	Lack of qualified mentors in workplaces	Poor quality of workplace training	Provide mentor training and guidelines

Mr. MR Dladla

ASD: Partnerships & Linkages



CORPORATE SERVICES REPORTS

OVERVIEW

Corporate Services comprises a cluster of support functions that enable the college to operate efficiently, remain compliant, and achieve its strategic and academic objectives. While teaching and learning are the core business, Corporate Services provides the backbone that keeps everything functioning smoothly within the college.

UNITS UNDER CORPORATE SERVICES

UNIT	MANDATE
Human Resources Management and Development	To uphold good human resources practice and policies that advance human potential and enhance the core business of the college
Information and Communication Technology	To advance information and technology that is critical in deepening and inculcating a smart college that promotes the 4th industrial revolution.
Labour Relations	To promote labour peace, which is central to staff discipline and service delivery
Facilities and Maintenance	Maintain and refurbish facilities and buildings to support quality and safe teaching and learning.

CONCLUSION

The Units reporting under Corporate Services have performed fairly well for the period ending 31 December 2025. Corporate Services is looking forward to being the backbone of teaching and learning in the ensuing year by providing the necessary support to all the college stakeholders.

Mr. MD Lebesé
Deputy Principal: Corporate Services



REPORT ON THE PERFORMANCE OF THE HR&D UNIT

OVERVIEW OF THE UNIT

In essence, the HR&D exists to support teaching and learning within the college by attracting, developing, managing, and retaining a skilled workforce while ensuring compliance, transformation, and organisational effectiveness. It acts as a strategic partner to management and a custodian of labour governance.

MANDATE OF THE UNIT

The mandate of the HR&D is both strategic and operational, focusing on building sound: Strategic Human Resource Management, Recruitment, Selection and Placement, Performance Management and Development, Training, Development, and Skills Planning, Employee Relations and Labour Management, HR Governance, Compliance and Reporting, and Employee Wellness and Occupational Health & Safety.

OVERVIEW OF STAFF COMPOSITION

Staff Category	Male	Female	Total
Senior Management	3	1	4
Campus Management	5	1	6
Lecturing Staff	168	116	284
Support Staff	47	124	171
Facilitators (Occupations)	5	2	7
Total	228	244	472

OVERALL EQUITY PROFILE OF THE COLLEGE

Staff Category	Black Females	Black Males	Coloured Females	Coloured Males	Indian Females	Indian Males	White Females	White Males	Males	Females	Total
Senior Management	1	3	-	-	-	-	-	-	3	1	4
Campus Management	1	5	-	-	-	-	-	-	5	1	6
Lecturing Staff	109	166	-	-	-	-	7	2	168	116	284
Support Staff	122	45	-	-	-	-	2	2	47	124	171
Facilitators (Occupations)	2	5	-	-	-	-	-	-	5	2	7
Total	235	224	-	-	-	-	9	4	228	244	472

EMPLOYMENT EQUITY

The table below depicts the number of college staff members with disabilities across the different staff categories.

Staff Category	Nature of Disability				Total
	Blind or virtually impaired	Mobility	Deaf or Hard of Hearing	Other Disability	
Senior Management	-	-	-	-	-
Campus Management	-	-	-	-	-
Lecturing Staff	-	-	-	-	-
Support Staff	-	-	-	-	-
Total	0	0	0	0	0

CONCLUSION

The college has not done well in terms of ensuring equity at both senior and broader management levels. Further, the pace of transforming the staff complement to represent the demographics of the City of Tshwane has been very slow, as the college struggles to attract other races than Africans. Moreover, the college has not appointed persons with disabilities, which further makes the transformation agenda of the college even more critical in the ensuing years.

Mr. TH Ngubane
Acting HR Manager



REPORT ON PERFORMANCE OF THE ESTATE AND FACILITIES UNIT

OVERVIEW

The Facilities Unit is located within the Corporate Services Division of the College. Its primary role is to ensure that the institution's physical environment supports effective and efficient teaching, learning, and administration.

MANDATE

The Unit primarily exists to ensure that all college buildings, workshops, classrooms, residences, and offices are fit for purpose – i.e., safe, functional, and well-maintained.

CONTRIBUTIONS TOWARDS THE TNC STRATEGY: 2025/30:

Strategic Focus Area	Strategic Objective	Performance Indicator	Achievement & Comments
SO 1: Expanded Access to TVET Opportunities	Increase access to quality education through college facilities' conditional improvement.	A request for funding for the infrastructure improvement was developed and submitted to DHET.	60% of the projects in the maintenance plan have been approved.
SO 2: Improved Efficiency and Success of the TVET System	Comply with college routine and planned maintenance.	% of reported findings resolved or mitigated.	80% of routine maintenance was conducted, and 60% planned maintenance was implemented through CIEG.
SO 3: Improved Quality of the TVET Provision	Monitoring of infrastructure projects and infrastructure maintenance to ensure quality. Provision of a clean and hygienic environment for staff and students.	Conducting oversight through progress and inspection meetings.	Progress and inspection meetings on infrastructure maintenance and projects are conducted. Service providers are appointed and monitored accordingly.
SO4: Improve the responsiveness of TVET College to the World of Work	Empowerment of college students through student mentorship on infrastructure and maintenance projects.	% of the project budget allocated for student mentorship.	30% of routine maintenance is undertaken by the college student. All Capital and CIEG projects allow about 5% of the contract budget for student mentorship.

LOOKING AHEAD: 2026 PRIORITIES

Having regard to the institutional transition for the traditional PQM to occupations, the Unit intends to fast-track all maintenance projects, more so those that seek to enhance teaching and learning infrastructure. Further, the Unit, working together with other divisions, plans to intensify the mobilisation of resources to augment limited funding from the DHET to bring the current infrastructure to a state where it aligns with the strategic intents of the college.

Mr. E Mbokane
Facilities Manager

REPORT ON PERFORMANCE OF REGISTRATION SERVICES

OVERVIEW OF THE UNIT

The Registration Unit serves as the primary gateway for student entry into the college. It manages the end-to-end lifecycle of student enrolment, from initial application processing and data capturing to final registration and the maintenance of accurate student records. The unit ensures that admission policies are applied consistently across all campuses to maintain institutional integrity.

MANDATE OF THE UNIT

The mandate of the Registration Unit is to:

- Manage and execute the end-to-end student registration process for NC(V), Report 191, and Occupational programmes.
- Ensure the integrity and accuracy of student data within the College Management Information System (MIS).
- Implement enrolment policies that align with the Department of Higher Education and Training (DHET) admission requirements.
- Facilitating online and manual registration cycles.
- Verifying student credentials and eligibility for specific programs.
- Ensuring the accuracy of the Student Management System (SMS) data.

CONTRIBUTION OF THE UNIT TOWARDS THE TNC 05-YEAR STRATEGY: 2025/30

STRATEGIC FOCUS AREA	ACHIEVEMENTS
SO 1: Expanded Access to TVET Opportunities	Successfully processed and enrolled students across diverse delivery sites, ensuring full utilization of available capacity for the 2025 academic year.
SO 2: Improved Efficiency and Success of the TVET System	Reduced registration turnaround times through the optimization of the online application portal, leading to a more streamlined student onboarding experience.
SO 3: Improved Quality of the TVET Provision	Enhanced the integrity of student records by implementing rigorous verification protocols, ensuring that students are correctly placed in programs matching their academic profiles.
SO4: Improve the responsiveness of TVET College to the World of Work	Coordinated the enrolment of students into occupational and specialized programs, aligning intake numbers with industry-specific requirements and regional economic needs.

LOOKING AHEAD: 2026 PRIORITIES

For the upcoming academic year, the Registration Unit will focus on:

- Digital Transformation: Full implementation of the online registration portal to minimize physical queues and enhance user experience.
- NATED Teach-Out Management: Coordinating the specific registration needs for “pipeline” students finishing N4–N6 programs before the 2029 expiration deadline.
- Occupational Qualification Rollout: Scaling registration support for the new career-focused programs commencing in 2026.
- Enhanced Inclusion: Refining registration protocols to better accommodate and prioritize students living with disabilities.



REPORT ON THE PERFORMANCE OF THE INFORMATION COMMUNICATION TECHNOLOGY UNIT

OVERVIEW OF THE UNIT

In 2025, the ICT Unit focused on stabilizing core infrastructure and enhancing cybersecurity resilience across all Tshwane North TVET College (TNC) sites. Key highlights include:

- Network Stability: Achieved an average of 99% network uptime.
- Cloud Ecosystem: High availability of Microsoft 365 services (Teams, OneDrive, SharePoint) facilitated seamless administration and academic collaboration.
- Governance & Compliance: 100% resolution of all internal and external audit findings and the successful revision of core ICT policies.
- Security: Achieved 100% antivirus coverage.

MANDATE OF THE UNIT

The ICT Unit is positioned within the Corporate Services Division and is tasked with the strategic management of Information Communication and Technology services to support the College’s academic and administrative goals.

PURPOSE

To provide a secure, reliable, and innovative digital environment that enables quality teaching, learning, and efficient institutional administration.

Core Functions:

- Infrastructure Design & Planning: Architecting scalable IT solutions and universal Wi-Fi access across seven campuses.
- Support & Operations: Providing continuous technical maintenance and end-user support for hardware and software.
- Digital Presence: Managing the College website and internal portals to ensure information accessibility.
- ICT Security: Safeguarding institutional data through proactive threat management, policy enforcement, and cybersecurity awareness.

STRATEGIC CONTRIBUTIONS AND INNOVATIONS TOWARDS THE TNC STRATEGY: 2025/30:

Strategic Focus Area	Strategic Objective	Performance Indicator	Achievement & Comments
SO 1: Expanded Access to TVET Opportunities	Increase access to quality education through digital platforms and smart campus infrastructure	% of college services accessible digitally; network uptime; M365 availability	99% uptime for all college ICT systems.
SO 2: Improved Efficiency and Success of the TVET System	Strengthen ICT governance, compliance, and operational efficiency across the College.	Number of ICT policies revised; audit findings resolved; Steering Committee meetings held	ICT Policies revised (Acceptable Use, Info Security, Asset Management). Zero (0) outstanding external audit findings. Functional ICT Steering Committee.

Strategic Focus Area	Strategic Objective	Performance Indicator	Achievement & Comments
SO 3: Improved Quality of the TVET Provision	Protect institutional data and ensure a secure, resilient ICT environment that supports quality teaching and learning	Antivirus coverage %; cybersecurity campaigns conducted; privileged-access accounts monitored	99% antivirus coverage achieved across all college-owned devices, substantially reducing exposure to malware and ransomware threats. Quarterly cybersecurity awareness campaigns executed, covering phishing, POPIA, password hygiene, and social engineering – resulting in increased staff reporting of suspicious emails.
SO4: Improve the responsiveness of TVET College to the World of Work	Advance digitalization, 4IR readiness, and ICT infrastructure to align the College with the demands of a digital economy	4IR Roll-out Plan status; ICT Academy readiness; digital systems planned/initiated	4IR Roll-out Plan. Partnerships initiated with Huawei and AWS for the ICT Academy infrastructure.

LOOKING AHEAD: 2026 ICT PRIORITIES

No.	Priority	Intended Outcome
1.	Smart Campus Initiatives	Digitisation of more College processes to improve teaching and learning services.
2.	Implement LMS for blended and remote learning	50% of courses available online; improved learner access and engagement
3.	Roll out Microsoft 365 security hardening.	Reduced risk of unauthorised access to institutional data and cloud resources

Mr. KP Mataboge
ASD: ICT



REPORT ON THE PERFORMANCE OF THE LABOUR RELATIONS UNIT

OVERVIEW AND MANDATE OF THE UNIT

The Labour Relations Unit's mandate is to promote harmonious employer-employee relations, ensure compliance with applicable labour legislation and college policies, manage and resolve workplace grievances and disputes fairly and timeously, manage discipline, and provide advisory services to management and employees on labour relations matters.

STRUCTURE OF THE UNIT

For the period under review, the Unit was operating with one official at the position of Assistant Director: Labour Relations, who reports to the Deputy Principal Corporate Services.

KEY ACHIEVEMENTS OF THE UNIT:

- **Grievance Management:**

A total of 11 grievances were handled, 10 of which were finalised and resolved. Most cases related to alleged unfair treatment and remuneration matters, including freezing and underpayment of salaries. All salary-related grievances were found to be unsubstantiated or fell outside the college's jurisdiction. One grievance concerning harassment and bullying remains ongoing, with an investigator appointed. Overall, grievances were handled timeously and resolved within 30 days, with one (1) dispute arising from grievances.

- **Discipline Management:**

In the area of disciplinary hearings, two serious cases were finalised, including falsification of marks and sexual harassment. While all hearings were concluded in line with prescripts, appeals were lodged, and their outcomes confirmed the sanction as pronounced by the chairperson.

The Unit received a request to advise on misconduct related to financial disclosures and conducting business with the state. Progressive discipline was recommended, and a total of 40 cases were finalised through corrective measures. Final written warnings were issued in line with policy, with five appeals currently under consideration. Two cases of abscondment were reported, handled, and finalised.

- **Dispute Management:**

Regarding dispute resolution, the Unit managed matters across the ELRC and GPSSBC. Out of the six (6) disputes received, four were successfully concluded, with outcomes favourable to the College, and one matter was resolved through a settlement agreement. One unfair dismissal dispute remains ongoing, with the last sitting scheduled for 26 February 2026.

- **Labour Court Matters:**

At the Labour Court, the institution is currently managing five review applications relating to dismissal matters, all of which are ongoing. It should be noted that these cases were brought forward from previous years.

- **Training:**

The unit identified problem areas such as absenteeism and abuse of sick leave, and conducted workshops in three campuses, Mamelodi, Temba, and Rosslyn.

In closing, the Labour Relations Unit maintained effective case management, minimized organisational risk, and strengthened compliance with labour legislation. Both employees and managers were advised on a regular basis in terms of managing discipline, handling complaints, and day-to-day problems, which contributed to positive and sound relationships. There were no internal strikes that originated from the college level, but one national protest that college employees did not participate in. The Labour Relations Unit remains committed to promoting fair labour practices and maintaining workplace stability. Continued support and resourcing of the Unit will contribute to improved organisational performance and employee relations.

R Mogami-Habedi
ASD: Labour Relations



REPORT ON PERFORMANCE OF THE ACADEMIC SERVICES DIVISION

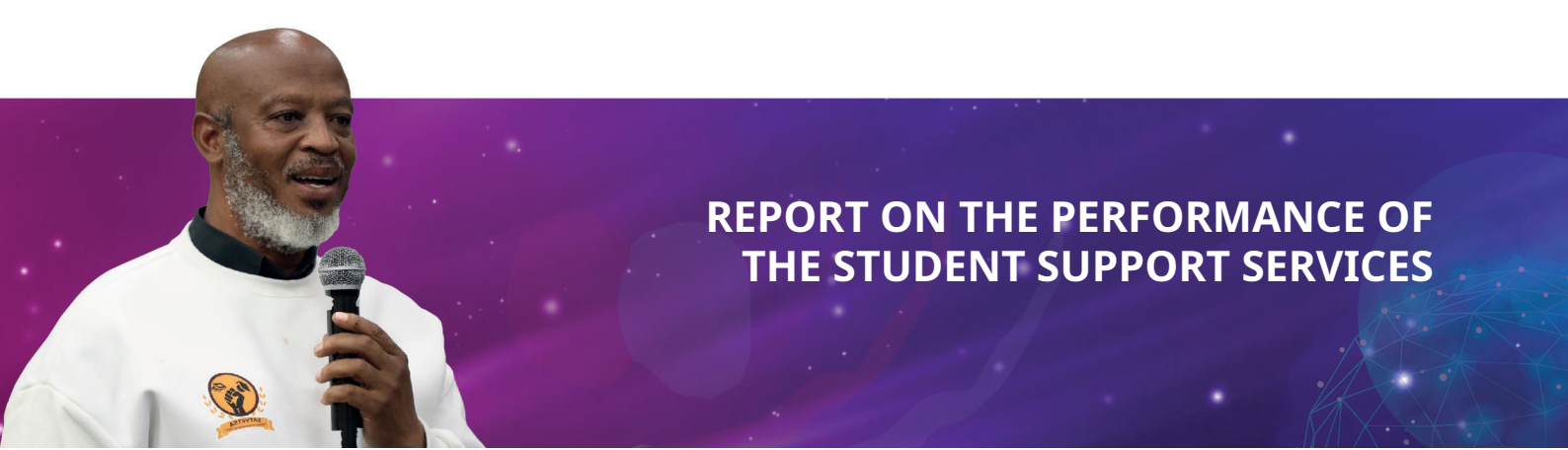
OVERVIEW & MANDATE OF THE UNIT

The Academic Affairs Unit constitutes the core function within the College that is responsible for the planning, delivery, quality assurance, and continuous improvement of teaching and learning. Its mandate is aligned with the regulatory framework of the Department of Higher Education and Training and relevant quality bodies.

UNITS REPORTING UNDER THE ACADEMIC AFFAIRS

UNIT	FUNCTION
Curriculum Implementation	Oversees the planning and delivery of all academic programmes; manages the academic calendar and lecturer workloads.
Examinations and Assessment	Manages the integrity and administration of all internal and external assessments, ensuring compliance with national assessment frameworks.
Student Support Services (SSS)	Provides holistic support, including career guidance, counselling, academic advising, and the administration of NSFAS allowances.
Occupational & Skills Unit	Focuses on artisan development, short skills courses, and ensuring workshops meet accreditation standards (e.g., MerSETA).

Mr. TC Masithi
DP: Academic Affairs



REPORT ON THE PERFORMANCE OF THE STUDENT SUPPORT SERVICES

OVERVIEW AND MANDATE OF THE UNIT

Student Support Services play a critical role in promoting student success, retention, well-being, employability, and holistic development of our students. The unit provides academic, psychosocial, career, and socio-economic support to students to ensure effective teaching and learning outcomes. For the period ending 31 December 2026, the unit provided the following services to students:

PSYCHOSOCIAL SUPPORT SERVICES

Higher Health

The college has partnered with Higher Health to render psycho-social support services. The Higher Health counsellor identified key psychosocial issues among students, including academic stress, relationship challenges, trauma, bereavement, anger, family problems, and general stress, which may negatively affect academic performance if not addressed. Interventions were put in place, including but not limited to referrals as per the table below:

Campus	Number of sessions	New Client/Follow-up sessions	Presenting Issue	Referred for further intervention
Pretoria	1	New	Academic Stress	No
Pretoria	1	Follow-up	Academic Stress	No
Pretoria	1	New	Relationship Issues	No
Pretoria	1	Follow-up	Relationship Issues	No
Pretoria	1	Follow-up	Relationship Issues	No
Pretoria	1	New	Bereavement	No
Pretoria	1	Follow-up	Bereavement	No
Pretoria	1	New	Unprocessed Traumatic Memories	No

Other interventions rendered by Higher Health for the period ending 31 December 2025

Indicators	Numbers
Number of students who were enrolled and completed the Civic and soft skills programme.	170
Number of staff members who were enrolled and completed the Civic and soft skills programme for	10
Number of training/workshops conducted	1
Number of Peer educators recruited	60
Number of Trained Peer Educators	24
Number of First Things First Activations	9
Number of students and staff screened and tested for HIV	2952
Number of students who tested HIV-negative	2950
Number of students who tested HIV positive	2

Indicators	Numbers
Number of students initiated on ART	2
Number of students who received Prep	63
Number of students who received contraceptives	60
Number of students screened for STIs	2952
Number of students treated for STIs	5
Number of people who attended the 2nd curriculum dialogues on Mental Health, GBV, and Substance abuse	600
Number of condoms distributed.	10023

PSYCHOSOCIAL SUPPORT SERVICES RENDERED THROUGH THE COLLEGE EDUCATION COUNSELLOR

Psychosocial support services were implemented across campuses to support students' mental, emotional, and social well-being throughout the 2025 academic year. Group sessions on GBVF awareness and mental health reached 270 students, with some requiring follow-up counselling due to emotional distress. In addition, 19 students were referred for individual counselling and two for hospital-based psychological assessment, with ongoing follow-ups to ensure continuity of care.

Psychosocial support services were also rendered across campuses through group psychoeducation sessions on mental health and individual counselling, including exit support for NC(V) Level 4 and N6 students.

A total of 331 students were reached in group sessions. In addition, 15 students were referred for individual counselling and two for hospital-based assessment, with most students continuing ongoing counselling support.

DISABILITY SUPPORT

Two students (from Pretoria and Soshanguve South Campuses) underwent wheelchair assessments on 27 May 2025 to determine their mobility and support needs, with recommendations provided for appropriate wheelchair provision.

There are also scribes and readers in addition to extra time to support students with disabilities on campuses who identified the need, particularly those who are legally blind. Blind students, through campus coordination, were provided with electronic study material. In addition to wheelchair users, the following are identified by campuses and coordinated by the central SSS:

- Mobility and Orientation for the Blind students,
- Learning disabilities,
- Mobility and Orientation for the Blind students,
- Eyesight challenges, and
- Hearing disabilities.

Campus also identifies students with special needs and submits them to the central office for assessment and possible allocation of assistive devices. This assessment is done by an external professional expert as the unit relies on the recommendation of this expert to provide support to our students.

SPORTS, ARTS & CULTURE ACTIVITIES

ACTIVITY	ACHIEVEMENTS
Provincial Athletics	The college athletics team obtained an overall 3rd position in the Province, with 12 students in the provincial team, including 3 students with disabilities.
National Athletics	The Provincial Team achieved an overall 1st Position in the National Athletics, with the impact that the College athletes had in the championships cannot go unnoticed, as 7 of the 19 Gold, 2 Silver, and 2 Bronze medals were obtained by TNC athletes. • Princess Komelo – Bronze in Junior women's Long Jump. • Stephen Moabi – Silver in Para Javelin Senior men F13 visually impaired. • Amogelang Sefoka – Bronze in 3000m Junior men, Silver in Junior men 800m, and Gold in 4X400m Relay. • Nhlanhla Lerobane – Gold in Para Short put (53 wheelchair) beating athletes from Limpopo, KZN, and Western Cape. • Siyabonga Majola – Gold in Para Javelin senior men F13 visually impaired, beating athletes from Limpopo, Western Cape, and Free State. • Koketso Magolego – Gold in Senior women Discus. • Kagiso Modiba – Double Gold, Junior men 400m and 4X400m Relay.
Provincial Arts & Culture	The College male choir obtained second position and was selected to represent the Province in the Cosacsa National Arts & Culture festival.
National Arts & Culture	Male choir represented the province.
Provincial Language Festival	The College proceeded nationally with the following categories: • Female Chess, • Sudoku, • Scrabble, and • Maths Olympia with N5 and N6.
National Language Festival	• Gold Medal- individual achiever. • 1 Gold medal team, • Bronze medal-Team, and • 1 Bronze Medal-individual
Gauteng TVET Cup	• Male Soccer 2nd position- silver medal, • Male Netball 1st position – gold medal, • Male Table Tennis 1st position – gold medal • Female Table Tennis 2nd position – silver medal
Drone Soccer Tournament	• 1 student (physically impaired) was a member of the team that obtained 2nd position. • 1 student was a member of the team that obtained 1st position. • 3 students obtained position 4.

NATIONAL STUDENT FINANCIAL AID SCHEME

Enrolment and Funding Stats:

A total of 2,296 students were funded by NSFAS, with 2,026 funded for Semester 2 and 270 for Trimester 3. In September 2025, 1,496 Semester 2 students received payments, while 877 students did not receive living allowances due to funds being redirected towards outstanding accommodation payments.

Funder Name	Number of Students Awarded Funding
NSFAS	- NCV = 2468 students were funded, with 1297 of transport allowance, 761 of NSFAS-accredited accommodation, and 409 of unaccredited private accommodation. - PLP = 66 students were funded, with 58 transport allowance, 05 NSFAS-accredited accommodation, and 03 unaccredited private accommodation. - Occupational = 71 students were funded, with 36 receiving transport allowance, 17 NSFAS-accredited accommodation, and 18 of unaccredited private accommodation. - S1 = 2460 students were funded, with 1294 of transport allowance, 919 of NSFAS-accredited accommodation, and 250 of unaccredited private accommodation. - S2 = 2257 students were funded, with 1074 of transport allowance, 972 of NSFAS-accredited accommodation, and 212 of unaccredited private accommodation. - T1 = 1011 students were funded, with 208 of transport allowance, 264 NSFAS-accredited accommodation, and 139 of unaccredited private accommodation. - T2 = 629 students were funded, with 380 of transport allowance, 176 of NSFAS-accredited accommodation, and 73 of unaccredited private accommodation. - T3 = 454 students were funded, with 272 of transport allowance, 124 NSFAS-accredited accommodation, and 58 of unaccredited private accommodation. In total, 9415 students were funded by NSFAS, of which 5019 are for transport allowance, 1161 for unaccredited private accommodation, and 3235 are for NSFAS-accredited accommodation.
Other Donors	- A total of 29 students were funded by W&R SETA. - DMV bursary funded 01 student. - TRC bursary funded 03 students. - FASSET bursary funded 01 student



ACADEMIC SUPPORT

Academic support interventions, as per the need and request by campuses, were implemented across campuses to improve learning outcomes, exam readiness, and accessibility for students with learning needs.

- This included the use of peer tutors.
- Analysis and identification of poor-performing subjects.
- Participation of students in Maths Olympia and language festivals.
- Lecture support.
- Exam preparation sessions, as well as eye screenings and psychological assessments. These targeted interventions strengthened student academic performance and readiness for assessments.
- Campuses liaise with campus student support services for support needed.

ORIENTATION AND INDUCTIONS

Orientation and induction programmes were conducted to introduce students and SRC members to institutional processes, academic expectations, governance structures, and available support services. The sessions aimed to enhance awareness, promote smooth integration into college life, and strengthen student preparedness for academic and leadership responsibilities.

LOOKING AHEAD: 2026 PRIORITIES:

- Strengthen student support services and ensure support structures are responsive to student needs.
- Enhance academic support through interventions such as peer tutoring, exam preparation, and academic development programmes.
- Improve student governance and leadership capacity.
- Expand psychosocial support services.
- Strengthen support for students with disabilities.
- Explore the possibility of a panel of experts for a period of three, so that as a student experiences challenges, then he or she is referred to that expert to speed up the process of assessments and assistive devices.
- Improve NSFAS administration and efficiency.
- Strengthen stakeholder engagement and collaboration to support student development and employability.

Mr. A Motlathedi
Acting SSS Manager

REPORT ON THE PERFORMANCE OF THE EXAMINATIONS & ASSESSMENTS

OVERVIEW OF THE UNIT

The Examination and Assessment Unit is a support wing of the Academic Services.

MANDATE OF THE UNIT

The Unit exists to uphold the DHET and College Examination and Assessment Policies and Guidelines to ensure College compliance. To support the College Strategic Outcome 3: Improved Quality of the TVET Provision.

CONTRIBUTION OF THE UNIT TOWARDS THE TNC 05-YEAR STRATEGY: 2025/30:

STRATEGIC FOCUS AREA	ACHIEVEMENTS
SO 3: Improved Quality of the TVET Provision	
Examination State of Readiness	The College has successfully submitted the State of Readiness for all Examination cycles for all Examination Centres.
Timetables and Management Plans	Timetables and Management Plans were submitted to the Regional Office for all Examination cycles.
NCV Supplementary Examination	The College conducted the NC (V) Supplementary Examination at 97%, with the breakdown of Examination Centres as follows: – Mamelodi at 97%, Pretoria 99%, Soshanguve South 97%, Temba at 97%, Soshanguve North at 94%
Engineering Trimester 1 Examination Compliance	The Trimester 1 Engineering Examination was conducted successfully at 96% overall compliance, with the breakdown of Examination Centres as follows: Rosslyn at 96% and Soshanguve North at 97%.
Business Studies Semester 1 Examination Compliance	The College achieved a compliance percentage of 96, with the breakdown of Examination Centres as follows: Pretoria Campus at 96%, Soshanguve South at 96%, and Temba at 95%.
Engineering Trimester 2 Examination compliance	The College achieved a compliance percentage of 98% with the breakdown of Examination Centres as follows: Mamelodi at 98%, Rosslyn at 98%, Soshanguve North at 98%, and Temba at 98%.
November – December Examination compliance	The college achieved a compliance percentage of 97 during the 202511 Examination cycle, with the breakdown of the Examination Centres as follows: – Mamelodi at 97%, Pretoria at 96%, Rosslyn at 97%, Soshanguve North at 97%, Soshanguve South at 96%, and Temba at 97%.
Examination Monitoring by the Regional Office on 10 December 2025	The College achieved 89% compliance for the conduct of the National Examination due to non-compliance in terms of the OHS and Fire Certificate. There are reports from the OHS Units indicating progress made so far to mitigate the non-compliance.
College National N Diploma Committee	The College has successfully established the College National N Diploma Committee in August 2023, which assesses the students' applications before submission to DHET.

LOOKING AHEAD: 2026 PRIORITIES

The Unit will assist the College to acquire the OHS Fire and Compliance certificate to reach its 100% target in terms of examination compliance. To focus on training of the Examination Officers to accommodate the newly appointed staff in the Examination Services.

Ms. P Mogale

Senior Lecturer: Exam and Assessments



REPORT ON THE PERFORMANCE OF THE CURRICULUM IMPLEMENTATION UNIT

OVERVIEW

This division has high vested responsibilities to ensure that effective teaching and learning processes are in place and respond to the college's Strategic Plan, APP, and Operational plans. The division must ensure that curriculum delivery is implemented at an optimal level by providing support and developing strategies that will improve the college's performance (certificate, retention, and output). The division is responsible for monitoring, evaluation, and support of teaching and learning towards the achievement of students' performance.

CONTRIBUTION TOWARDS COLLEGE STRATEGY

- **Aligning Curricula to Standards and Assessment:**

How well a college system works depends, in large part, on how well it aligns curriculum and assessment with set standards across the campuses. In practical terms, this means that for students to succeed, they should be taught what they are expected to learn and assessed on what they have been taught.

- **Building Staff Capacity**

Curriculum Division plays a vital role in building staff capacity for continuous improvement. During curriculum planning, several support resources are provided that help lecturers identify strengths and innovations in their curriculum and locate any areas that need improvement. Curriculum planning provides a process by which lecturers can become active participants in improving teaching and learning.

- **Providing online learning material**

The Curriculum Implementation Unit ensures that students are in possession of textbooks per subject per level across all learning programmes.

CONTRIBUTIONS TOWARDS THE COLLEGE'S STRATEGIC OUTCOMES

SO1: EXPANDING ACCESS TO TVET COLLEGE OPPORTUNITIES

- Contributed actively towards the college's growth and expansion of relevant and priority programmes, including artisan development opportunities.

SO2: IMPROVED SUCCESS AND EFFICIENCY OF THE TVET SYSTEMS

- Conducted support visits per programme and per campus.

SO3: IMPROVED QUALITY OF THE TVET PROVISION

- Compiled teaching and learning plan for the college.
- Planned and conducted Monitoring and Evaluation, document creation/review related to the Curriculum Unit.

SO4: IMPROVED RESPONSIVENESS OF TVET COLLEGE TO THE WORLD OF WORK

- Increased collaborations with all stakeholders.

NOTABLE ACHIEVEMENTS

Notable Achievements:

- Developed the college's Teaching and Learning Plan Framework, and it was submitted to DHET and the Regional Office promptly.
- Developed the Curriculum Management Plan for smooth running of Teaching Learning across the programmes – the Curriculum Division covered the scope planned for Quarter 1 of 2025.
- Developed the timetable guidelines for Teaching and Learning – guidelines for staff allocation & time tabling across all the programmes.

- Developed the tool for monitoring the commencement of classes – template was utilised across all the programmes.
- Developed the college improvement strategies for 2025 to improve the academic performance across the programmes.
- Assisted campuses to procure textbooks, PPEs, ISAT, and PAT material for Teaching and Learning for 2025 – campuses received their requests. Delivery notes available per campus.
- Developed terms of reference for subject committee meetings and appointment of college examiners and moderators thereof for Common Assessments.
- Chaired 3x Curriculum Committee Meetings on face-to-face mode in 2025.

Mr. T Thambe

ASD: Curriculum Implementation



REPORT FROM THE CENTRE FOR ENTREPRENEURSHIP AND INCUBATION

The year 2025 marked an exceptional period of growth, innovation, and national recognition for the Centre for Entrepreneurship and Innovation (CEI) at Tshwane North TVET College (TNC). Through strategic partnerships, impactful programme delivery, and strengthened entrepreneurial ecosystems, the Centre continued to empower students, support township economies, and expand enterprise development across the College.

Key highlights for 2025 include:

a) **ALLAN GRAY INTER-COLLEGE ENTREPRENEURSHIP CHALLENGE**

The Centre celebrated a historic milestone when two CEI-supported students achieved national recognition in the Allan Gray Inter-College Entrepreneurship Challenge, competing against top student entrepreneurs from institutions across South Africa.

National Winners:

- Lerato Tladi: Trade Business Category Winner (R100,000 business support funding).
- Oratile Sebanyoni: Business Idea Category Winner (R100, 000 business support funding).

Their outstanding performance highlights the impact of CEI's coaching, mentoring, and enterprise development support.

2025 TNC winners of the Allan Gray Inter-College Entrepreneurship Challenge

b) **IRM ACCELERATION AND ICUBATION PROGRAMME: NETWORKING AND GRADUATION EVENT**

A major highlight of 2025 was the hosting of CEI's Networking and Graduation Ceremony for SMMEs completing the IRM Incubation and Acceleration programmes.

Programme Cohort:

10 from the SMMEs – IRM Acceleration Programme and 4 from the SMMEs – IRM Incubation Programme.

- *Event Highlights:*
Networking engagements with funders, partners, and ecosystem stakeholders. Certificate presentations recognising programme completion. Distribution of tools of trade to all 14 graduates to strengthen business operations.
- *Programme Outcomes:*
Improved entrepreneurial readiness and confidence, enhanced business visibility and market connection, strengthened enterprise sustainability through technical support. Deepened relationship with key entrepreneurial ecosystem partners.

c) **APPLIANCE REPAIRS PROGRAMME**

One of CEI's most impactful interventions in 2025 was the 5-day Appliance Repairs Training Programme, delivered in collaboration with Tshwane University of Technology (TUT).

Programme Overview: Duration: 5 days, held at Temba Campus, and the programme attracted 98 Participants who were students at the college.

Skills and Modules Included: Appliance diagnostics and repair, technical safety and compliance, Customer relations and professionalism, Entrepreneurship and business start-up skills, and Pricing strategies and marketing fundamentals.

Tools of Trade Provision: Each participant received a toolbox, enabling Immediate market participation, establishment of micro-enterprises, and Practical entry into the appliance repair service economy.

Programme Impact: Strengthened technical and entrepreneurial capacity among the youth, expanded self-employment opportunities within township communities, supported sustainable business creation through practical tools and training, and reinforced CEI's mission of empowering students with relevant economic skills.
The IRM Graduation Ceremony:

d) STUDENTS' ENGAGEMENT IN ENTREPRENEURSHIP PROGRAMMES

In 2025, CEI successfully engaged 321 students across various entrepreneurship programmes and projects, significantly exceeding the College's Annual Performance Plan (APP) target of 250 students.

This achievement demonstrates CEI's expanding influence, programme relevance, and strong institutional demand for entrepreneurship development opportunities.

Programme Reach: Students participated in a variety of development initiatives, including:

- Entrepreneurship awareness campaigns.
- Innovation and Ideation workshops.
- Business skills training.
- Pitching competitions.
- Entrepreneurial mindset training.
- Incubation, acceleration, and technical skills programmes.

Achievement Highlights

- Exceeded APP target by 28%, indicating exceptional performance.
- Increased students' interest in entrepreneurship as a viable career path.
- Improved business readiness and self-employment potential.
- Strengthened entrepreneurial culture across campuses.

Institutional Impact

- Enhanced TNC's overall performance against strategic indicators
- Reinforced CEI's role as a high-impact development centre.



In conclusion, the achievements of 2025 demonstrate CEI's commitment to excellence, innovation, and transformative impact. From national competitions to technical training and large-scale student engagement, the Centre delivered high-impact initiatives that empowered individuals, strengthened businesses, and contributed to local economic development. CEI remains committed to expanding its reach, deepening partnerships, and shaping a thriving entrepreneurial ecosystem at Tshwane North TVET College.

Mr. M Sefala
Manager: CEI



FINANCIAL INFORMATION PART E

Report of the auditor-general to the minister of Higher Education and Training on Tshwane North Technical and Vocational Education and Training (TVET) College

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Tshwane North TVET College set out on pages 82 to 133, which comprise the statement of financial position as at 31 December 2025, statement of financial performance, statement of changes in net assets, and the cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects of the matter described in basis for qualified opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Tshwane North TVET College as at 31 December 2025 and its financial performance and cash flows for the year then ended in accordance with Generally Recognised Accounting Practice (GRAP) and the requirements of the Continuing Education and Training Act 16 of 2006 (CETA).

Basis for qualified opinion

Other financial liabilities

3. Other financial liabilities were not accounted for in accordance with GRAP 1, Presentation of financial statements. The college incorrectly recognised financial aid received in advance as students with credit balances under other financial liabilities. Consequently, other financial liabilities stated at R22 295 761 in note 11 were overstated by R 13 923 215 and financial aid received in advance stated at R76 319 130 in note 13 was understated by the same amount.

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 college 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.

Responsibilities of the council for the financial statements

7. The council is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the requirements of the CETA and for such internal control as the council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
8. In preparing the financial statements, the council is responsible for assessing the college'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 college 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

9. 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.
10. 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 79, forms part of my auditor's report.

Report on the audit of the annual performance report

11. In terms of the CETA, the college is not required to prepare an annual performance report.

Report on compliance with legislation

12. 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 council is responsible for the college's compliance with legislation.
13. 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
14. 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 college, 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.
15. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements

16. The financial statements submitted for auditing were not prepared in accordance with GRAP and supported by complete accounting records, as required by section 25(1)(b) and (3) of the CETA.
17. Material misstatements of trade and other receivables from exchange, financial aid received in advance, and sundry income identified by auditors in the submitted financial statements were corrected and supporting records were provided, but the uncorrected material misstatements resulted in the financial statements receiving a qualified opinion.

Other information in the annual report

18. The council is responsible for the other information included in the annual report. The other information does not include the financial statements.
19. My opinion on the financial statements, and my reports on the audit of 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.
20. 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 or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

21. 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

22. I considered internal control relevant to my audit of the financial statements and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
23. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the opinion and the material findings on compliance with legislation included in this report.
24. The college's controls over the monthly processing and reconciliation of transactions were not effective in preventing and detecting misstatements in relation to the classification of students with credit balances in its accounting records.

Auditor General.

Pretoria
31 May 2026



UDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

ANNEXURE TO THE AUDITOR'S REPORT

The annexure includes the following:

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

Auditor-General's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and on the college's compliance with selected requirements in key legislation.

Financial statements

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

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

Communication with those charged with governance

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

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

Compliance with legislation — selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Continuing Education and Training Act No. 16 of 2006	Section 3(3) Section 10(9)(c); 10(9)(e)(iii); 10(9B) Section 20(7)(b); 20(8)[(a)-(c)] Section 25(1)(b); 25(3) Section 44(1) Section 46; 46(1)(a)(i); 46(1)(a)(ii)
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (Precca)	Section 34(1)

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

General Information

Country of domicile	South Africa
Legal form of entity	The college is a Public Technical and Vocational Education and Training College, constituted in terms of the CET Act No. of 2006, as amended
Nature of business and principal activities	To provide continuing education and training to registered students for all learning and training programmes leading to qualifications or part qualifications at levels 1 to 4 of the National Qualifications Framework.
Council members	Mr T Phidane- Chairperson of Council Prof. F Nemavhola-Deputy Chairperson Mr ND Khoza Mr U Mkiva Mr S Molewa Ms S Maqoqa-resigned 28/05/2025 Prof. NC Mazibuko Mrs TE Tsibogo (Principal) Adv VN Mgwenya Ms P Maleho Mrs M Phiri Mr C Masithi Mr T Modibane Mr T Motlogelwa Mr K Madiba-term of office ended 28/02/2025 Ms R Mobetwa-term of office ended 28/02/2025 Ms T Nchabeleng Ms N Kekana
Registered office	Cnr. Kgosi Mampuru and Pretorius Streets Pretoria South Africa 0001
Business address	Cnr. Kgosi Mampuru and Pretorius Streets Pretoria South Africa 0001
Controlling entity	Department of Higher Education and Training
Bankers	ABSA
Auditors	Auditor-General South Africa
Principal	Mrs Thembi Tsibogo
Deputy Principal Finance	Mr Magaisa Mapulanka

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Index

The reports and statements set out below comprise the annual financial statements presented to the department:

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Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Council's Responsibilities and Approval

The council is required by the CET Act No.16 of 2006, as amended, to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the council to ensure that the annual financial statements fairly present the state of affairs of the college as at the end of the financial year and the results of its operations and cash flows for the period then ended. The Auditor-General South Africa was engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

Council acknowledges that it is ultimately responsible for the system of internal financial control established by the college and place considerable importance on maintaining a strong control environment. To enable the council to meet these responsibilities, the council sets standards for internal control aimed at reducing the risk in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the college and all employees are required to maintain the highest ethical standards in ensuring the college's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the college is on identifying, assessing, managing and monitoring all known forms of risk across the college. While operating risk cannot be fully eliminated, the college endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The council is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement.

The council has reviewed the college's cash flow forecast for the year to 31 December 2026 and, in the light of this review and the current financial position, it is satisfied that the college has or has access to adequate resources to continue in operational existence for the foreseeable future.

The annual financial statements set out on page 84, which have been prepared on the going concern basis, were approved by the council members on 27 May 2026 and were signed on its behalf by:



Mr T Phidane- Chairperson of Council

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Statement of Financial Position as at 31 December 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Assets			
Current Assets			
Inventories	3	4 503 917	4 109 060
Trade and other receivables from exchange transactions	4	76 295 819	77 326 074
Receivables from non-exchange transactions	5	30 441 497	23 303 543
Interest Receivable	6	474 258	1 047 143
Cash and cash equivalents	7	99 487 566	175 695 392
		211 203 057	281 481 212
Non-Current Assets			
Property, plant and equipment	8	265 463 813	240 192 768
Total Assets		476 666 870	521 673 980
Liabilities			
Current Liabilities			
Conditional grants	9	18 376 901	24 414 349
Trade and other payables from exchange transactions	10	21 036 652	32 705 464
Project liabilities	12	7 409 494	9 745 326
Other financial liabilities	11	22 295 761	14 170 097
Financial aid received in advance	13	98 855 089	111 759 219
		167 973 897	192 794 455
Total Liabilities		167 973 897	192 794 455
Net Assets		308 692 973	328 879 525
Accumulated surplus		308 692 973	328 879 525
Total Net Assets		308 692 973	328 879 525

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Statement of Financial Performance for the year ended 31 December 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Tuition and related fees	14	79 704 429	79 664 081
Rental of facilities and equipment	15	388 950	573 373
Sundry income	16	27 990 484	5 598 323
Interest received	17	8 500 890	13 472 021
Inventories gain/ Write up		841 691	-
Total revenue from exchange transactions		117 426 444	99 307 798
Revenue from non-exchange transactions			
Services in kind			
Service in kind	18	42 744 476	41 419 065
Transfer revenue			
Government grants and subsidies	19	344 998 256	307 953 684
Public contributions and donations	20	17 005 124	187 900
Total revenue from non-exchange transactions		404 747 856	349 560 649
Total revenue		522 174 300	448 868 447
Expenditure			
Employee related costs	21	(282 259 356)	(279 392 500)
Repairs and maintenance	22	(33 147 050)	(39 907 222)
Depreciation and amortisation	8	(23 969 814)	(23 801 104)
Impairment loss - property, plant and equipment	8	(159 386)	(467 130)
Project -Stipends	24	(1 895 235)	(731 527)
Interest paid		(258 093)	-
Debt Impairment	23	(26 802 962)	135 561 661
Bad debts written off	23	-	(140 985 935)
Notional rent expense	18	(42 744 476)	(41 419 065)
Cleaning expenses		(16 793 571)	(13 029 709)
Consulting and professional fees		(3 129 661)	(4 157 742)
Security		(21 265 194)	(19 945 926)
Books and learning material	25	(16 483 459)	(17 773 877)
Loss on disposal of property, plant and equipment		(493 601)	(656 557)
Audit fees		(2 573 540)	(3 072 004)
Sundry expenses	26	(70 385 451)	(65 576 150)
Total expenditure		(542 360 849)	(515 354 787)
Deficit for the year		(20 186 549)	(66 486 340)

Tshwane North TVET College

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Statement of Changes in Net Assets for the year ended 31 December 2025

Figures in Rand	Accumulated surplus	Total net assets
Opening balance as previously reported	393 746 402	393 746 402
Adjustments		
Prior period errors	1 619 463	1 619 463
Balance at 01 January 2024 as restated*	395 365 865	395 365 865
Changes in net assets		
Deficit for the year	(66 486 340)	(66 486 340)
Total changes	(66 486 340)	(66 486 340)
Opening balance as previously reported	327 926 667	327 926 667
Adjustments		
Prior period errors [Refer to note 30]	(666 605)	(666 605)
Restated Balance at 01 January 2025 as restated*	328 879 522	328 879 522
Changes in net assets		
Deficit for the year	(20 186 549)	(20 186 549)
Total changes	(20 186 549)	(20 186 549)
Balance at 31 December 2025	308 692 973	308 692 973

Tshwane North TVET College

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Cash Flow Statement for the year ended 31 December 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Tuition and related fees		62 359 823	62 636 772
Government Grants and subsidies		91 841 527	70 710 153
Rental of facilities and equipment		388 950	573 373
Interest received		9 073 775	13 840 586
Sundry income		4 564 226	18 254 970
		168 228 301	166 015 854
Payments			
Employee costs		(35 140 075)	(45 418 827)
Suppliers		(176 149 237)	(159 561 450)
Finance cost		(258 093)	-
		(211 547 405)	(204 980 277)
Net cash flows from operating activities	28	(43 319 104)	(38 964 423)
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(32 888 722)	(15 528 159)
Net (increase)/decrease in cash and cash equivalents		(76 207 826)	(54 492 582)
Cash and cash equivalents at the beginning of the year		175 695 392	230 187 974
	7	99 487 566	175 695 392
Cash and cash equivalents at the end of the year			

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Accounting Policies for the year ended 31 December 2025

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance, and compliance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in the manner prescribed by the Minister of Higher Education and Training in terms of the Continuing Education and Training Act No. 16 of 2006, as amended.

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand and the figures have been rounded to the nearest R1.

In the absence of an issued and effective Standard of GRAP, accounting policies for material transactions, events or conditions were developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 as read with Directive 5.

A summary of the significant accounting policies, which have been consistently applied with those of the previous year in the preparation of these annual financial statements, are disclosed below.

1.1 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the college.

1.2 Going concern assumption

Management have made the assessment that the college is a going concern and the financial statements have been prepared on a going concern basis. These annual financial statements have been prepared based on the expectation that the college will continue to operate as a going concern for the foreseeable future.

1.3 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Estimates

Estimates are informed by historical experience, information currently available to management, assumptions, and factors that are believed to be reasonable under the circumstances. These estimates are reviewed on a regular basis. Changes in estimates that are not due to errors are processed in the current period and applied prospectively.

In the process of applying the college's accounting policies the following estimates, were made:

Impairment testing

i) Financial assets

The college assesses its financial assets (including trade and other receivables) for impairment at the end of each financial year. In determining whether an impairment loss should be recorded in surplus or deficit, the college makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

Tshwane North TVET College

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The impairment is considered first for individually significant financial assets and then calculated on a portfolio basis for individually insignificant financial assets, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to items in the portfolio and scaled to the estimated loss emergence period. On trade debtors an impairment loss is recognised in the surplus and or deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cashflows discounted at the effective interest rate computed at initial recognition.

ii) Non- financial assets

In testing for, and determining the value-in-use of non-financial assets, management is required to rely on the use of estimates about the asset's ability to continue to generate cashflows (in the case of cash-generating assets). For non-cash generating assets, estimates are made regarding the depreciated replacement cost, restoration cost, or service units of the asset, depending on the nature of the impairment and the availability of information.

iii) Useful lives and residual values of assets; depreciation and amortisation

The college's management determines the estimated useful lives and residual values of all non-current, non-financial assets. These estimates are based on industry norms and then adjusted to be college specific. Management determines at reporting date whether there are any indications that the college's expectations of useful lives or residual values have changed from previous estimates. Where indications exist the expected useful lives or residual values are revised accordingly. Depreciation and amortisation recognised on property, plant and equipment, investment property and intangible assets respectively are determined with reference to the useful lives and residual values of the underlying items. The useful lives and residual values of assets are

based on management's estimation of the asset's condition, expected condition at the end of the period of use, its current use, expected future use and the college's expectations about the availability of finance to replace the asset at the end of its useful life. In evaluating how the condition and use of the asset informs the useful life and residual value management considers the impact of technology and minimum service requirements of the assets. Generally, depreciation is accrued over the useful lives of assets on a straight-line basis.

iv) Allowance for obsolete stock

Management performs inventory count on an annual basis in the process of preparing financial statements. Text books are clearly separated for identification purposes. The key considerations for obsolete text book identification include Text books with torn and missing pages; and outdated Textbooks due to syllabi changes. Inventory identified as such is then taken as provision for obsolete or considered for write-off.

Service in kind revenue

The college recognised notional rental for the current and the prior year for the rental benefit which the college is deemed to have paid on the campuses that they do not have title deeds on the land. The college does not have title deeds on Central Office campus, Soshanguve North and South Campus, Mamelodi campus and Temba campus. A Professional Valuer was used in the determination of the market value of the notional rental benefit. The market value is the estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arms-length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

Tshwane North TVET College

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Accounting Policies for the year ended 31 December 2025

The Valuer placed a value on the rights attaching to the property and the benefits of occupation and/or ownership thereof. In the valuation process, cognizance was taken of the purpose for which the property is capable of being used and the future income or amenities, which it is likely to produce. At the same time, however, the property must be compared with available substitutes and/or alternative investment opportunities. The object of the valuation process, therefore, is to arrive at a figure which will reflect the point of equilibrium between supply and effective demand at the time of valuing the rental benefit.

Taxation

The College is exempt in terms of Section 10(1)(c)A(i)u of the Income Tax Act of 1962 (Act No.58 of 1962).

1.4 Property, plant and equipment

Property, plant and equipment are tangible non-current assets that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the college; and
- the cost of the item can be measured reliably.

Property, plant and equipment is stated at cost less accumulated depreciation and adjusted for any impairment.

Property, plant and equipment acquired at no cost are stated fair value as at the date of acquisition less any subsequent accumulated depreciation.

Property, plant and equipment is depreciated on a straight-line basis over their expected useful lives to their estimated residual values. The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount (i.e. impairment losses are recognised).

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Accounting Policies for the year ended 31 December 2025

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Land	Not depreciated	Indefinite
Buildings	Straight-line	30 to 50 years
Computer equipment	Straight-line	5 to 10 years
Furniture and office equipment	Straight-line	5 to 17 years
Machinery and equipment	Straight-line	5 to 14 years
Motor vehicles	Straight-line	5 to 10 years

The college assesses at each reporting date whether there is any indication that the college expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the college revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Deemed Cost

When information about the historical cost are not available, the acquisition cost is measured using a surrogate value (deemed cost) at the date the college adopted the Standards of GRAP. Deemed cost is determined as the fair value of an asset at the measurement date.

1.5 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of the college and financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Tshwane North TVET College

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Accounting Policies for the year ended 31 December 2025

Derecognition is the removal of a previously recognised financial asset or financial liability from the college's statement of financial position.

A financial asset is:

- cash;
- a contractual right to:
 - receive cash or another financial asset from another entity; or
 - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the college.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the college.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the college had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments.

Classification

The college has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Cash and Cash equivalents	Financial asset measured at amortised cost
Receivables from exchange transactions	Financial asset measured at amortised cost
Interest Receivable	Financial asset measured at amortised cost

The college has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Payables from exchange transactions	Financial liability measured at amortised cost
Project liabilities	Financial liability measured at amortised cost
Financial aid received in advance	Financial liability measured at amortised cost

Initial recognition

The college recognises a financial asset or a financial liability in its statement of financial position when the entity becomes a party to the contractual provisions of the instrument. The college recognises financial assets using trade date accounting.

Tshwane North TVET College

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Accounting Policies for the year ended 31 December 2025

Initial measurement of financial assets and financial liabilities

The college measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition at amortised cost. All financial assets measured at amortised cost are subject to an impairment review.

Impairment and un-collectability of financial assets

The college assesses at the end of each reporting period whether there any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the financial asset have been impacted. For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivable where the carrying amount is reduced through the use of an allowance account. When a trade receivable is uncollectible, it is written off against the trade receivable account and the allowance account is reversed. Subsequent recoveries of amounts of amounts previously written off are credited in surplus or deficit. Changes in the carrying amount of the allowance account are recognised in surplus or deficit.

Cash and cash equivalents are stated at amortised cost, which due to their short term nature, closely approximate their fair value.

Derecognition

Financial assets

The entity derecognises a financial asset only when the contractual rights to the cash flows from the financial asset expire, are settled or waived.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

Financial liabilities

The entity removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit.

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Accounting Policies for the year ended 31 December 2025

Presentation

Interest relating to a financial instrument or a component that is a financial liability is recognised as income or expense in surplus or deficit.

Losses and gains relating to a financial instrument or a component that is a financial liability is recognised as income or expense in surplus or deficit

1.6 Statutory receivables

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest and, less any accumulated impairment losses and any amounts derecognised.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations.

Recognition

The college recognises statutory receivables as follows:

- The receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

Initial measurement

The college initially measures statutory receivables at their transaction amount.

Subsequent measurement

The college measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

Accrued interest

The College earns interest on bank balances, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the interest rate as offered by the bank. Accrued interest is a financial asset measured at amortised cost.

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Interest earned in the financial year is recorded in the statement of financial performance.

Derecognition

The college derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
- the college transfers to another party substantially all of the risks and rewards of ownership of the receivable; or
- the college, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:
 - derecognise the receivable; and
 - recognise separately any rights and obligations created or retained in the transfer.

1.7 Leases

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.8 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and current replacement cost.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the entity incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the entity.

When inventories are issued, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered.

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The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Inventory is valued at weighted average cost and any text books that are considered obsolete in line with key assumptions are provided for in full.

1.9 Impairment of non-cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Non-cash-generating assets are assets other than cash-generating assets.

In order to determine if any of the College's assets are cash generating it looks at the objective of the asset and what return does it generate.

Administrative / owner-occupied assets

It is accepted that all administrative assets, for example, vehicles, office equipment/furniture, plant and machinery, computer equipment and administrative land and buildings are non-cash generating assets as they do not generate any return.

Classroom buildings - Campuses

Even though the campuses conduct learning and teaching from which students are levied tuition fees which is a return to the College, they are still non-cash generating units as documented below:

These assets do not generate a return on their own but collectively. These returns generated are small and immaterial in relation to the cost of the assets and therefore is not considered to be a commercial return. In addition, all assets of the College are held with the primary objectives of offering education to the community in terms of the Continuing Education and Training Act, Act No.16 of 2006, as amended. As a public TVET College, the fees levied on students do not count as commercial return as they are not sufficient to cover the operating costs of the College and the Department augments this by assisting with operational grants.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired. An impairment loss is recognised immediately in surplus or deficit.

The College assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the College estimates the recoverable service amount of the asset.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Tshwane North TVET College

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Accounting Policies for the year ended 31 December 2025

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating assets is determined using the following approach:

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The basis is that the entity would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

1.10 Employee benefits

Employee benefits are all forms of consideration given by an college in exchange for service rendered by employees.

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and

DHET management fee

The college's staff consists of two groups:

- Employees and management staff appointed on Persal
- Employees appointed on the College payroll

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The management and other staff who are stationed at a college (college's staff) and are paid through Persal are employed by DHET on DHET's Persal payroll. Therefore, in terms of labour legislation they are DHET employees and not college employees. However, these employees are stationed permanently and exclusively at the college and are also subject to the governance and management oversight of the Council of the college and the intention is for the college to operate with relative autonomy. The employees are therefore substantively under the operational control of the college, with DHET performing and supporting certain Human Resources related functions, e.g. administering the payroll and appointment, performance management, termination and disciplinary processes.

1.11 Provisions and contingencies

Provisions are recognised when:

- the college has a present obligation as a result of a past event;
- 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 can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surpluses.

Contingent assets and contingent liabilities are not recognised.

1.12 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Capital commitments arise when the college has entered into a contract on or before the end of the financial year to incur expenditure over subsequent accounting periods relating to construction of infrastructure, the purchase of major items of property, plant and equipment.

Operational commitments arise when the college has ordered goods/services in the normal course of business but for which no delivery has taken place at the reporting date.

Disclosure of open orders

Open order represents a firm commitment by the college. Open orders are for once off transactions for which settlement of the expenditure is expected to take place from the budget of the current financial year.

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Contractual commitments

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.13 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the college receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

the amount of revenue can be measured reliably;

- it is probable that the economic benefits or service potential associated with the transaction will flow to the college;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight-line basis over the specified time frame unless there is evidence that a different method better represents the stage of completion. When a specific act is much more significant than another, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Tuition fees

Tuition fees are recognised as income at the fair value of the consideration received or receivable in the period to which they relate (academic year).

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

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The amount of revenue arising on a transaction which is statutory (non-contractual) in nature is usually measured by reference to the relevant legislation and regulation. The fee structure, tariffs or calculation basis specified in legislation, regulation or similar means is used to determine the amount of revenue that should be recognised. This amount represents the fair value, on initial measurement, of the consideration received or receivable for revenue that arises from a statutory (non-contractual) arrangement (see the accounting policy on Statutory Receivables).

1.14 Revenue from non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, the college either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the college.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the college satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the college.

When, as a result of a non-exchange transaction, the college recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Government grants

Government grants are recognised as income over the periods necessary to match them with the related costs that they are intended to compensate.

A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the College with no future related costs is recognised as income of the period in which it become receivable.

Grants related to income are presented as a credit in the surplus or deficit (separately).

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Grants, gifts and donations (other than services in-kind) are recognised when the definition of an asset is met, and the recognition criteria of an asset are satisfied.

Non-conditional grants

For grants, gifts and donations received without conditions attached, revenue is recognised when the asset is recognised. Transferred assets are measured at their fair value as at the date of acquisition.

Conditional Grants

For grants, gifts and donations received that have conditions attached to it, a liability will be recognised to the extent that the conditions have not been met and will be reduced as the conditions are satisfied with a corresponding increase in revenue.

Programme funding

The direct funding allocated to the college in terms of the CET Act, the funding Norms and the final grant letter received from the department is recognised in full in the College's financial year during which the enrolment and training of students, to which the grant pertains, are performed by the college. The portion of the programme funding retained by DHET for paying salaries through PERSAL is recognised to the extent that DHET has incurred Persal expenditure for employees placed at the College up to reporting date and to the extent that the conditions in the funding norms have been met at the reporting date.

Services in-kind

Except for financial guarantee contracts, the college recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related income when it is probable that the future economic benefits or service potential will flow to the college and the fair value of the assets can be measured reliably.

Where services in-kind are not significant to the college's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the college disclose the nature and type of services in-kind received during the reporting period.

1.15 Accounting by principals and agents

Identification

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Identifying whether an entity is a principal or an agent

When the college is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

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The assessment of whether the college is a principal or an agent requires the college to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

Binding arrangement

The college assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

Assessing which entity benefits from the transactions with third parties

When the college in a principal-agent arrangement concludes that it undertakes transactions with third parties for the benefit of another entity, then it is the agent. If the college concludes that it is not the agent, then it is the principal in the transactions.

The college is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the college has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that it is an agent. The college applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the college is an agent.

Based on the assessment done by management, it was concluded that no principal-agent arrangement have been entered into by the College.

1.16 Comparative figures

When the presentation or classification of items in the financial statements is amended due to better presentation and/or better understandability and/or comparability and/or due to the implementation of a new or amended standard, prior period comparative amounts are reclassified. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.17 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

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Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

Measurement

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the entity's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

If management uses only one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure. If management uses more than one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.

Based on the assessment done by management, there are no segments and the following factors were considered in arriving at such a conclusion:

- There is(are) no other activity(activities) by the central office or the six campuses, individually and/or together, that generated any form of economic benefits, that management had the interest of reviewing regularly, apart from its main activity of providing learning programmes to students. (and);
- There is no separate financial information prepared by the college, that being the central office and the campuses, apart from the annual financial statements.

1.18 Comparison of budget and actual amounts

The college does not fall within the scope of GRAP 24 Presentation of Budget Information in Financial Statements, as its budgets are not required to be made publicly available and has not elected to do so as per GRAP 24. Therefore, the college does not present and disclose the comparison of actual and budgeted amounts.

1.19 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

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Management are those persons responsible for planning, directing and controlling the activities of the college, including those charged with the governance of the college in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the college.

The college is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the college to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the college is exempt from the disclosures in accordance with the above, the college discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

1.20 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The college will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The college will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.21 Prepayments

Prepayments are payments made in advance for services that have not been delivered for which the entity expects the delivery in the next financial period. Prepayments are recognised as current assets and are not discounted as the discounting effect thereof is considered immaterial.

1.22 Net assets

The accumulated surplus/(deficit) represents the net difference between the total assets and the total liabilities of the College. Any surpluses and deficits realised during a specific reporting period are credited/debited against accumulated surplus/(deficit). Prior year adjustments, relating to income and expenditure, are credited/debited against accumulated surplus/(deficit) when retrospective adjustments are made.

In terms of the CET Act, the Minister of Higher Education and Training may close a public college subject to certain conditions. In such a case, the net assets of the College, comprising the accumulated surplus and reserves, will vest in the Minister of Higher Education and Training after the settlement of all liabilities.

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2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

In the current year, the entity has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

GRAP 104 (as revised): Financial Instruments

Following the global financial crisis, a number of concerns were raised about the accounting for financial instruments. This included that (a) information on credit losses and defaults on financial assets was received too late to enable proper decision-making, (b) using fair value in certain instances was inappropriate, and (c) some of the existing accounting requirements were seen as too rules based. As a result, the International Accounting Standards Board® amended its existing Standards to deal with these issues. The IASB issued IFRS® Standard on Financial Instruments (IFRS 9) in 2009 to address many of the concerns raised. Revisions were also made to IAS® on Financial Instruments: Presentation and the IFRS Standard® on Financial Instruments: Disclosures. The IPSASB issued revised International Public Sector Accounting Standards in June 2018 so as to align them with the equivalent IFRS Standards.

The revisions better align the Standards of GRAP with recent international developments. The amendments result in better information available to make decisions about financial assets and their recoverability, and more transparent information on financial liabilities.

The most significant changes to the Standard affect:

- Financial guarantee contracts issued
- Loan commitments issued
- Classification of financial assets
- Amortised cost of financial assets
- Impairment of financial assets
- Disclosures

The effective date of GRAP 104 (Revised) is for financial years beginning on or after 1 April 2025

The impact of the standard is currently being assessed.

2.2 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 January 2026 or later periods:

GRAP 1 (amended): Presentation of Financial Statements (Going Concern)

The Board undertook a project in 2021 to consider the guidance and disclosure requirements on going concern in the relevant Standards of GRAP. As an outcome of this project, the Board agreed to include additional guidance and disclosures on going concern in this Standard. Consequential amendments are also made to the Standard of GRAP on Events After the Reporting Date.

Applicability of going concern in the public sector

An entity prepares its financial statements on a going concern basis unless there is an intention to liquidate the entity, to cease operating, or if there is no realistic alternative but to do so. A liquidation or cessation of an entity's operations will result in the termination of all its functions.

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In South Africa, specific legislative requirements need to be followed before a decision is taken to liquidate a public sector entity, to cease or scale back its operations, to transfer some or all of its functions to another entity, or to merge one or more entities. The "intention" to liquidate an entity, to cease or scale back its operations, to transfer some or all of its functions to another entity, or to merge one or more entities needs to be established. This intention can be reflected in a number of ways and may encompass legislation passed in Parliament or a provincial legislature, cabinet decision, ministerial order, a decision made by a municipal council, board, council or equivalent, a regulation or a notice, or other official means.

The liquidation or cessation of a public sector entity's operations is rare, and only in the case of dissolution without any continuation of the entity's operations will the going concern basis cease to apply. When all, or some of the functions of an entity are transferred to another entity, or when a decision is taken to merge one or more entities, the application of the going concern basis remains appropriate. This is because the entity's functions will continue to be provided in a modified form, even though they are executed by another entity.

The Board agreed to include explanatory guidance in this Standard on the application of the going concern assumption by public sector entities.

Where some of an entity's functions are transferred in a transfer of functions, and the remaining functions are discontinued, there are two separate transactions. The Board concluded that management should assess these transactions separately based on the functions transferred, those to be discontinued (if any), and those that may be retained and continued (if any), to determine if preparing the entity's financial statements on a going concern basis remains appropriate.

Disclosure on going concern

The Board's project highlighted a need for specific disclosures on going concern, material uncertainties relating to going concern, and actions taken by management to mitigate these uncertainties. Consideration was also given to the practices, guidance and requirements in other countries and/or from other standard-setting bodies on these matters.

To address the diversity in the information disclosed on going concern, the Board agreed to expand the disclosure requirements in this Standard to ensure that consistent disclosures are provided.

The effective date of these revisions have not yet been set.

It is unlikely that the standard will have a material impact on the entity's annual financial statements.

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Figures in Rand	2025	2024
3. Inventories		
Text books	12 154 006	12 663 754
Allowance for obsolete inventory	(7 650 089)	(8 554 694)
	4 503 917	4 109 060

Inventory pledged as security

There is no inventory pledged as security.

4. Trade and other receivables from exchange transactions

Financial assets at amortised cost	-	-
Student debtors	183 612 609	154 964 660
Staff debtors	103 219	128 859
Sundry debtors	1 272 737	1 246 585
DHET Marking fee debtors	-	2 875 754
	184 988 565	159 215 858
Less: Allowance for doubtful debts		
Student debtors	(108 475 329)	(81 554 711)
Sundry debtors	(217 417)	(335 074)
	(108 692 746)	(81 889 785)
Receivables less allowance for doubtful debts		
Student debtors	75 137 279	73 409 949
Staff debtors	103 220	128 860
Sundry debtors	1 055 320	911 511
DHET debtors	-	2 875 754
	76 295 819	77 326 074
	-	-

Student debtors ageing

Over 120 days	183 612 609	154 964 660
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Reconciliation of allowance for impairment of trade and other receivables

The credit quality of trade and other receivables that are neither past nor due nor impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates:

Opening balance	(81 889 784)	(217 451 445)
Allowance for doubtful debts	(26 802 962)	135 561 661
Closing balance	(108 692 746)	(81 889 784)

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Figures in Rand	2025	2024
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4. Trade and other receivables from exchange transactions (continued)

Receivables from exchange transactions past due but not impaired

Student debtors are assessed for impairment based on their payment history, Student debtors outstanding for more than 60 days are considered past due, At 31 December 2025, R 75 137 279 (2024: R 73 409 949) were past due but not impaired,

The ageing of amounts past due but not impaired is as follows:

4 months past due	75 137 279	73 409 949
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Receivables from exchange transactions impaired

The amount of the allowance was 108 475 329 as of 31 December 2025 (2024: 81 554 771). Receivables from exchange transactions are impaired on an individual basis. The impairment of receivables from exchange transactions has been determined with reference to past default experience. The following are considered for impairment:

Student Debtors with Credit Balances, are not considered for impairment

- Student who are NSFAS Funded per the full current and previous year NSFAS Remittances are not considered for impairment;
- NSFAS Remittances are not considered for impairment.
- Perform a payment trend analysis from the Direct Deposit Listing for 3 years including reporting date and subsequent year after reporting date. If a student has not paid per the payment trend then extract the listing for further impairment testing. Remove active students that is students registered in current year and year after reporting date. Impair the remaining balances as there is no possibility of recovering the balance owing.

The ageing of these amounts is as follows:

4 months past due	(108 475 329)	(81 554 771)
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Receivables from exchange transactions pledged as security

There are no receivables from exchange transactions that have been pledged as security for financial liabilities. Student debtors are from tuition fees.

5. Receivables from non-exchange transactions

National Skills Fund	8 919 236	8 919 236
National Skills Fund-Control account	337 521	-
Projects debit balance	11 622 195	5 361 144
Statutory receivables	9 562 545	9 023 163
	30 441 497	23 303 543

Statutory receivables included in receivables from non-exchange transactions above are as follows:

DHET – Direct transfers receivable	9 562 545	9 023 163
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Total receivables from non-exchange transactions	30 441 497	23 303 543
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Figures in Rand	2025	2024
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5. Receivables from non-exchange transactions (continued)

Statutory receivables general information

Transaction(s) arising from statute

The above statutory receivables arose from the National Norms and Standards for Funding TVET Colleges (NNSF-TVET) from which college funding is split between the Compensation of Employees (CoE) grant which retained by DHET and the Direct Transfers. The unspent CoE grant is transferrable in cash to the college. The Direct Transfer is paid in six tranches of which the final one is receivable in February of the following year. Statutory receivables were received in the first quarter of 2026.

None of the statutory receivables that were past due at reporting date and these were collected in the first quarter of 2026.

6. Interest receivable

Interest receivable relates to December interest income that the college receives at the beginning of January on the college's ABSA Call Account.

Interest receivable	474 258	1 047 143
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7. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	11 104	10 973
Bank balances	99 476 462	175 684 419
	99 487 566	175 695 392

Credit quality of cash at bank and short term deposits, excluding cash on hand

The credit quality of cash at bank and short-term deposits, excluding cash on hand that are neither past due nor impaired can be assessed by reference to external credit ratings information about counterparty default rates:

Credit rating		
BB-	99 476 462	175 684 419

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Figures in Rand	2025	2024
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7. Cash and cash equivalents (continued)

The entity had the following bank accounts

Account number / description	Bank statement	Balances	Cash book	Balances
	31 December 2025	31 December 2024	31 December 2025	31 December 2024
Absa bank - Pretoria campus - 1418410074	230 127	440 171	230 127	440 171
Absa bank - National Skills Fund - 4079880065	1 509 384	3 465 976	1 509 384	3 465 976
Absa bank- Capital Infrastructure- 405297985	42 550 146	20 451 186	42 550 146	20 451 186
Absa bank - Training centres - 4063212989	871 655	1 063 883	871 655	1 063 883
Absa bank - Main - 454922418	3 151 967	3 722 201	3 151 967	3 722 201
Absa bank - Hostel/NSFAS- 4061385344	1 702 452	1 616 601	1 702 452	1 616 601
Absa Bank - Community college projects - 4974866191	299 080	1 076 046	299 080	1 076 046
Absa Bank - Call - 4095404467	36 479 357	126 509 461	36 479 357	126 509 461
Absa bank- CIEG hostel-4103820290	12 395 336	17 181 145	12 395 336	17 181 145
Absa bank - CFEI - 4110603756	230 393	154 390	230 393	154 390
Absa bank - FLEET- 4116407833	1 724	3 359	1 724	3 359
Absa Bank - Farm Account-4117243359	4 841	-	4 841	-
Absa Bank - Credit card-4570230081656010	50 000	-	50 000	-
Total	99 476 462	175 684 419	99 476 462	175 684 419

No cash and cash equivalents were pledged as collateral.

8. Property, plant and equipment

	2025			2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	22 114 426	-	22 114 426	22 114 426	-	22 114 426
Buildings	331 162 240	(208 048 568)	123 113 672	327 439 384	(201 658 646)	125 780 738
Furniture and office equipment	31 188 300	(13 907 114)	17 281 186	25 982 411	(12 856 154)	13 126 257
Motor vehicles	12 957 103	(6 277 846)	6 679 257	10 900 679	(5 666 638)	5 234 041
Machinery and equipment	59 699 149	(31 689 265)	28 009 884	38 128 392	(29 635 859)	8 492 533
IT equipment	93 713 562	(58 552 346)	35 161 216	96 260 757	(48 240 903)	48 019 854
Work in Progress	33 104 172	-	33 104 172	17 424 919	-	17 424 919
Total	583 938 952	(318 475 139)	265 463 813	538 250 968	(298 058 200)	240 192 768

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8. Property, plant and equipment

Reconciliation of property, plant and equipment – 2025

	Opening balance	Additions	Disposals	Capitalisation from WIP	Depreciation	Impairment loss	Total
Land	22 114 426	-	-	-	-	-	22 114 426
Buildings	125 780 738	3 770 806	-	-	(6 437 872)	-	123 113 672
Furniture and office equipment	13 126 257	6 483 515	(286 658)	-	(2 018 012)	(23 916)	17 281 186
Motor vehicles	5 234 041	2 056 423	-	-	(611 207)	-	6 679 257
Machinery and equipment	8 492 533	21 805 578	(40 585)	-	(2 228 009)	(19 633)	28 009 884
IT equipment	48 019 854	98 270	(166 357)	-	(12 674 714)	(115 837)	35 161 216
Work in progress	17 424 919	-	-	15 679 253	-	-	33 104 172
	240 192 768	34 214 592	(493 600)	15 679 253	(23 969 814)	(159 386)	265 463 813

Reconciliation of property, plant and equipment – 2024

	Opening balance	Additions	Disposals	Capitalisation from WIP	WIP Additions	Transfer from WIP	Depreciation	Impairment loss	Total
Land	22 114 426	-	-	-	-	-	-	-	22 114 426
Buildings	132 231 643	152 200	-	-	-	-	(6 472 697)	(130 408)	125 780 738
Furniture and office equipment	15 310 691	112 061	(187 036)	-	-	-	(2 086 361)	(23 098)	13 126 257
Motor vehicles	4 030 399	1 828 709	(4 664)	-	-	-	(447 563)	(172 840)	5 234 041
Machinery and equipment	9 999 714	781 363	(93 237)	-	-	-	(2 150 037)	(45 270)	8 492 533
IT equipment	24 516 752	12 603 628	(292 280)	23 931 713	-	-	(12 644 445)	(95 514)	48 019 854
Work in progress	40 820 705	-	-	-	535 927	(23 931 713)	-	-	17 424 919
	249 024 330	15 477 961	(577 217)	23 931 713	535 927	(23 931 713)	(23 801 103)	(467 130)	240 192 768

Change in estimates

In terms of GRAP 17, the useful lives of all assets were reviewed by management at year-end. The remaining useful life expectation of some of the asset items differed from previous estimates. This resulted in a revision of some of the previous estimates which were accounted for as a change in accounting estimate. The effect of this revision is a decrease in depreciation charges for the current period of 2025:

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8. Property, plant and equipment (continued)

Description	Impact on Depreciation using old useful lives	Impact on Depreciation using Revised useful lives	Change
Buildings	(6 398 639)	(6 421 622)	22 983
Computer Equipment	(15 188 034)	(12 674 714)	(2 513 320)
Furniture And Office Equipment	(2 044 026)	(2 015 170)	(28 856)
Machinery & Equipment	(2 176 309)	(2 152 617)	(23 692)
Motor Vehicles	(531 088)	(611 208)	80 120
	(26 338 096)	(23 875 331)	(2 462 765)

Reconciliation of Work-in-Progress 2025

	Included within Computer Equipment	Included within Buildings	Total
Opening balance	-	17 604 763	17 604 763
Additions to Computer equipment	15 679 253	-	15 679 253
Closing balance	15 679 253	17 604 763	33 284 016

Reconciliation of Work-in-Progress 2024

	Included within Computer Equipment	Included within Buildings	Total
Opening balance	23 931 713	17 068 836	41 000 549
Additions to Buildings	-	535 927	535 927
Transferred to completed items	(23 931 713)	-	(23 931 713)
	-	17 604 763	17 604 763

Expenditure incurred to repair and maintain property, plant and equipment

Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance	2025	2024
Land and buildings	31 833 422	38 579 834
Furniture and office equipment	75 210	3 205
Motor vehicles	234 795	217 253
Machinery and equipment	928 385	1 029 820
Computer equipment	75 238	77 110
	33 147 050	39 907 222

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

9. Conditional grants

Current	2025	2024
Missing middle grant not allocated	6 872 000	6 872 000
CIEG: Hostel Grant	11 504 901	17 542 349
	18 376 901	24 414 349

Conditional grant relates to additional funding made available by the DHET to the college to subsidise the missing middle. Government describes missing middle as those who are too poor to afford higher education, yet not poor enough to qualify for funding through the National Student Financial Aid Scheme (NSFAS). The funds are exclusively intended to subsidise the fee adjustments for the poor and the missing middle students to a maximum of 8% until they are fully utilised. For the funds to be allocated, the college must implement the required systems, processes and procedures to identify qualifying students.

During 2022, the College received a special conditional grant (CIEG) to assist with the refurbishment of vandalised student accommodation amounting to R30 000 000. The College has an obligation to return any funds to the Department, if not used for the refurbishment of vandalised student accommodation.

Reconciliation of conditional grants

Below is a reconciliation of movements in grants during the financial year ended 31 December 2025.

Missing middle grant		
Opening balance	6 872 000	6 872 000
CIEG: Hostel		
Opening balance	17 542 349	31 377 747
Interest receipts	997 307	2 328 767
Transfer to revenue	(7 034 755)	(16 164 165)
	11 504 901	17 542 349

10. Trade and other payables from exchange transactions

Trade payables	6 216 749	5 375 140
Retention liability	3 863 155	2 804 209
Sundry payables	2 796 333	455 890
Unallocated deposits	1 342 992	18 592 026
Payroll creditors	107 131	730 934
Leave pay accrual	395 879	461 816
Accrued expenses	6 314 413	4 285 449
	21 036 652	32 705 464

Reconciliation of financial liabilities at amortised cost

Total trade and other payables from exchange transactions	21 036 652	32 705 464
Less: payroll creditors	(107 131)	(730 934)
Less: leave pay accrual	(395 879)	(461 816)
	20 533 642	31 512 714

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

11. Other Financial Liabilities

Other financial liabilities

	2025	2024
Student debtors with credit balance	22 295 761	14 170 097

The College allocates funds to student accounts based on NSFAS remittance listings. In certain instances students pay for their fees upfront and the allocation follows.

The College applies the full remittance to student accounts as instructed by NSFAS. There is a process currently which will result in a close-out report for the NSFAS account

12. Project liabilities

Project liabilities comprises of:

Unspent funds from project funders

SETAs and other funders	7 409 494	9 745 326
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Project liabilities relates to funds received from sponsors to address work placement issues relating to the students of the college. It is mandatory for students to undergo work placement before they can obtain certification. The amount received from funders which are mainly used to pay stipends to the students during the course of the training/placement are recognised as a liability until stipends are disbursed.

13. Financial aid received in advance

NSFAS Control Account	98 855 089	111 753 879
Student Bursaries	-	5 340
	98 855 089	111 759 219

The college receives upfront payments from National Student Financial Aid Scheme (NSFAS). The amount will then be allocated to students when the college receives NSFAS remittance list.

The Special Investigating Unit (SIU), through Proclamation No. R88 of 2022, was mandated by the President, to recover unutilised NSFAS funds from institutions of higher learning.

During the year, the college paid a total of R16 370 483.11 to the SIU in part settlement of the NSFAS debt.

14. Tuition and related fees

Refund administration fee	4 700	2 600
Class fees: Report 191	34 214 188	32 581 855
Class fees: Skills	154 491	224 000
Pre-Vocational programme	506 482	759 648
Fees: examination and registration	608 898	576 200
Class fees: National Certificate Vocational (NCV)	44 215 670	45 519 778
	79 704 429	79 664 081

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

15. Rental of facilities and equipment

Facilities and equipment	2025	2024
Rental of facilities	388 950	573 373

The rental relates to the funds received on a monthly basis from a company that has erected signal towers at the Mamelodi Campus, the rental is effectively for the lease of land, Hire of venue at Mamelodi, Soshanguve and Temba Campus and hire of classroom at Temba Campus.

16. Sundry income

Sundry	702 559	4 677 137
Cafeteria sales	1 014 973	921 186
Credit balance write off	26 272 952	-
	27 990 484	5 598 323

During the 2025 financial year, the college council approved an amended Debtors Policy with a provision which allows writing off long outstanding credit balances. The amount written off comprises student accounts in credit and unknown deposits

17. Interest received

Bank	8 500 890	13 472 021
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18. Services in kind

Service in kind or notional rent refers to the rental benefit which the college deemed to have paid on the campuses for which they do not have title deeds on the land. The rental per campus is as below:

Site/location	Estimated annual rental 2025	Estimated annual rental 2024
Central office	4 197 935	4 067 767
Temba Campus	7 232 937	7 008 660
Soshanguve South Campus	11 564 339	11 205 755
Soshanguve North Campus	9 476 652	9 182 801
Mamelodi Campus	10 272 613	9 954 082
	42 744 476	41 419 065

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

19. Government grants and subsidies

	2025	2024
Operating grants		
Programme funding: Grants paid in cash [1]	57 380 000	54 145 000
Programme funding: Grants paid via Persal [1]	247 119 281	233 973 673
Skills development grant-DHET [2]	979 220	711 275
	305 478 501	288 829 948
Capital grants		
CIEG grant receipt [3]	32 485 000	2 959 571
CIEG grant Hostel [4]	7 034 755	16 164 165
	39 519 755	19 123 736
	344 998 256	307 953 684

[1] National: DHET – PERSAL Funding / DHET – Programme Funding

The Department of Higher Education and Training (DHET) funds many of the activities of the College through means of a grant allocation. Programme Funding is the portion of the funding which is paid to the College in cash.

The Department of Higher Education and Training (DHET) funds many of the activities of the College through means of a grant allocation. PERSAL Funding is for the portion of funding that is paid via the National Treasury's PERSAL payroll.

[2] National: DHET – Skills Levy Grant

The College received this grant from the National Department of Higher Education and Training (DHET) to fund training and skills development of College employees.

[3] CIEG grant receipt [Unconditional]

The College received this grant from the National Department of Higher Education and Training (DHET) to fund repairs and maintenance.

[4] CIEG grant Hostel [Conditional]

The College received this grant from the National Department of Higher Education and Training (DHET) for the refurbishment of vandalised student accommodation at Soshanguve South Campus. Revenue is recognised as the college spend the grant.

20. Public contributions and donations

Donations received: private	17 005 124	187 900
Donations and contributions		
Private donations received	17 005 124	187 900

In 2025 the college received a donation of training equipments from Schneider Electric South Africa valued at R 15 775 394.

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

21. Employee related costs and DHET management fee

	2025	2024
Employee Related Costs- Salaries and wages	34 752 518	44 271 711
Travel allowances	38 262	96 453
Medical aid - company contributions	30 510	20 930
Workers compensation assistance	800	16 625
Staff development: Bursaries	383 922	978 142
Leave pay accruals	(65 937)	34 966
	35 140 075	45 418 827
Remuneration of the Principal – Ms TE Tsibogo		
Annual Remuneration	999 658	944 172
Performance Bonuses	79 960	75 112
Contributions to UIF, Medical and Pension Funds	129 955	122 742
Sundry	232 757	208 061
	1 442 330	1 350 087
Remuneration of Deputy Principal Academic Affairs (Acting): Mr Masithi TC		
Annual Remuneration	777 062	623 243
Performance Bonuses	53 393	49 801
Contributions to UIF, Medical and Pension Funds	101 018	164 277
Sundry	102 468	21 008
	1 033 941	858 329
Remuneration of Deputy Principal Finance: Mr M. Mapulanka		
Annual Remuneration	794 429	952 468
Contributions to UIF, Medical and Pension Funds	103 275	40 177
Sundry	147 736	13 413
	1 045 440	1 006 058
Remuneration of Deputy Principal Innovation and Development: Ms Kosani LL		
Annual Remuneration	190 739	754 394
Performance Bonuses	63 580	60 726
Contributions to UIF, Medical and Pension Funds	24 796	95 474
Sundry	19 574	77 417
	298 689	988 011
Remuneration of Deputy Principal Corporate: Mr M Lebeso		
Annual Remuneration	794 429	754 394
Performance Bonuses	67 077	63 580
Contributions to UIF, Medical and Pension Funds	103 275	98 071
Sundry	81 533	77 417
	1 046 314	993 462

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

21. Employee related costs and DHET management fee (Continued)

	2025	2024
DHET management fee cost		
Annual Remuneration	247 119 281	233 973 673
Total employee cost		
Total employee cost and DHET management fee	282 259 356	279 392 500
22. Repairs and maintenance		
Property, plant and equipment	33 147 050	39 907 222
23. Debt impairment		
Debt impairment	26 802 962	(135 561 661)
Bad debts written off	-	140 985 935
	26 802 962	5 424 274
24. Projects-Stipends		
College students placements	1 895 235	731 527

It is a requirement that the students of the college require experiential learning to obtain their certificates and to eventually graduate. Learners with no workplace experience can therefore complete their qualification but never get to obtain their certificates. In order to redress this matter, the college within available resources places its students to obtain workplace experience and disburse the stipends to these students for the duration of the placements.

25. Books and learning material

Learning material	16 483 459	17 773 877
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Included under books and learning materials are issues out of inventory amounting to R 16 483 459 (R 17 773 877). The remainder between the purchases and issues is as a result of books that are not issued to students but used as guides.

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

26. Sundry expenses

	2025	2024
Advertising	154 122	146 800
Audit fees-Internal	271 750	427 800
Bank charges	436 157	480 344
Business information systems licenses	3 858 667	4 493 106
Catering expenses	2 436 313	2 758 440
Cleaning materials	74 192	95 911
Conferences and seminars	481 977	447 945
Consumable material	9 321 487	7 974 096
Diesel costs	188 409	37 851
Diploma ceremony	111 210	301 801
Reimbursement	913 118	723 476
Recruitment cost	142 853	91 208
Fire equipment	231 255	137 028
Safety equipment	1 111	-
Insurance	6 542 744	5 998 521
Job placement costs	522 965	864 009
Medical expenses	1 513 210	818 319
Membership fees and subscriptions	987 107	680 571
General expenses	136 128	976 188
Packaging	432 239	253 637
Parking expenses	59 109	73 025
Pest control	89 805	196 541
Printing and stationery	1 444 274	1 726 457
Programme excursions	389 369	44 871
Promotions and sponsorships	1 456 309	1 619 403
Rental of equipment	609 750	1 429 904
Provision for obsolete stock	(904 605)	(398 567)
Rates and taxes	6 270 851	7 284 501
Rental of photocopying and printing machines	7 004 218	6 247 006
Services rendered for projects	36 000	-
Sport and cultural expenses	752 068	649 267
Subscription fees	4 210 089	3 341 825
Telephone and fax	7 921 104	3 016 839
Training and staff development	472 961	179 685
Travel - local	3 392 802	2 266 023
Travel - overseas	7 560	-
Rental of venue and premises	86 130	-
Water and electricity	8 330 643	10 192 319
	70 385 451	65 576 150

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

27. Related parties

Relationships

Council Members	Significant Influence
Members of key Management	Day to day management of the college
Department of Higher Education and Training (DHET)	Controlling Entity
Minister of Higher Education and Training	Mr. BK. Manamela (From 22 July 2025)
	Dr NP Nkabane (Up to 21 July 2025)
National Skills Fund (NSF)	Under common control of DHET
Various Sector Education and Training Authorities	Under common control of DHET
National Student Financial Aid Scheme (NSFAS)	Under common control of DHET
TVET colleges	Under common control of DHET
Community education and training colleges	Under common control of DHET
State Universities	Under common control of DHET
South African Qualifications Authority	Under common control of DHET
Council for Higher Education and Quality Council for Trades and Occupations.	Under common control of DHET

Related party balances

Trade and other receivables from non-exchange transactions

	2025	2024
DHET: National Skills fund	8 919 236	8 919 236
DHET: Unspent management fees and other subsidies	9 562 545	9 023 163
NARYSEC	314 400	314 400
NSF Control account	337 521	-
INSETA PROJECT	47 987	550 903
FOOD BEV PROJECT	5 958 520	3 259 141
FP & M SETA	319 759	-
CETA PROJECT	3 274 399	260 383
SERVICES SETA PROJECT	211 073	211 073
WRSETA	-	110 568
MERSETA	654 677	654 677
FASSET SETA	73 500	-
FP & M SETA		

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

27. Related parties (Continued)

Project liabilities

	2025	2024
ETDP SETA	(550 214)	(528 091)
P SETA	(208 860)	(208 860)
FP&M SETA	-	(210 829)
CATHSETA	(362 465)	(216 415)
GCRA: Allowance	(140 693)	(140 693)
NBI	(1 041 679)	(445 957)
DHET: National Skills fund	-	(4 471 189)
NSF Disability control account	(414 138)	(394 647)
MICT Project	(100 901)	(100 901)
UJ PROJECT	(2 581 877)	(2 884 450)
AGRISETA PROJECT	(210 626)	(143 296)
WRSETA Project	(1 037 658)	-
NHBRC PROJECT	(143 131)	-
Sasseta Project	(466 818)	-
NAFBI PROJECT	(150 435)	-
Unspent Conditional grants		
Unspent Conditional grants (DHET)	(6 872 000)	
CIEG Grant Liability	(11 504 900)	

Remuneration of management Council members

2025

Name	Honorarium	Total
Adv V Mgwenya	139 061	139 061
Mr ND Khoza	76 221	76 221
Mr T Phidane- Chairperson**	113 603	113 603
Prof N Mazibuko	115 452	115 452
Ms P Maleho	125 606	125 606
Ms M Phiri	152 222	152 222
Prof F Nemavhola-Deputy Chairperson	45 787	45 787
Mr U Mkiva ***	102 930	102 930
Mr MS Molewa ***	137 274	137 274
Ms S Maqoqa ***	21 145	21 145
	1 029 301	1 029 301

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

27. Related parties (Continued)

2024

Name	Honorarium	Total
Prof T Phendla- Chairperson **	47 804	47 804
Adv V Mgwenya- Deputy Chairperson **	53 577	53 577
Mr I Boshomane **	33 048	33 048
Ms CM Matabane *	42 561	42 561
Mr TR Serote *	63 090	63 090
Mr D Hlongwane*	48 069	48 069
Ms P Kadi **	49 572	49 572
Mr ND Khoza	38 556	38 556
Mr BTA Matabane #	22 032	22 032
Mr T Phidane (appointed by minister)	121 175	121 175
Mr AT Tsebe #	19 026	19 026
Prof N Mazibuko	55 982	55 982
Ms P Maleho	38 406	38 406
Ms M Phiri	52 074	52 074
Prof F Nemavhola	19 026	19 026
	703 998	703 998

** - denotes that the council member was appointed by the Minister in terms of section 10(4)(b) of the CET Act ,No. 16 of 2006 (as Amended) effective on the 10th of April 2019.

* - denotes that the council member was appointed by the Council in terms of section 10(6)(b) of the CET Act ,No. 16 of 8 2006 (as amended) with requisite skill.

Council members are remunerated as per the TVET lettered circular HV-2018/19 Remuneration of non-official member commission, committees of inquiry and audit committees dated 04 June 2019 effective retrospectively from 01 April 2018. Internal council members do not receive any remuneration.

Mr BTA Matabane and AT Tsebe e not council members but independent members of the Audit Committee and Academic Board, respectively.

*** Mr U Mkiva;Mr MS Molewa and Ms S Maqoqa were appointed by the Council in terms of section 10(6)(b) of the CET Act ,No. 16 of8 2006 (as amended) with requisite skill on the 13th March 2025. Ms S Maqoqa resigned on 28 May 2025.

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

27. Related parties (Continued)

Executive management

2025

	Basic salary	Bonuses	Pension Funds Contributions	Sundry benefits received	Total
Name					
Ms TE Tsibogo – Principal	999 658	79 960	129 955	232 757	1 442 330
Ms Kosani LL	190 739	63 580	24 796	19 574	298 689
Mr Masithi TC	777 062	53 393	101 018	102 468	1 033 941
Mr Mapulanka M – DP Finance	794 429	–	103 275	147 597	1 045 301
Mr M Lebeso – DP Corporate	794 429	67 077	103 275	81 533	1 046 314
	3 556 317	264 010	462 319	583 929	4 866 575

2024

	Basic salary	Bonuses	Pension Funds Contributions	Sundry benefits received	Total
Ms TE Tsibogo – Principal	944 172	75 112	122 742	208 061	1 350 087
Ms Kosani LL	754 394	60 726	95 474	77 417	988 011
Mr Masithi TC	623 243	49 801	81 021	104 264	858 329
Mr Mapulanka M – DP Finance	952 468	40 177	–	13 413	1 006 058
Mr M Lebeso – DP Corporate	754 394	63 580	98 071	77 417	993 462
	4 028 671	289 396	397 308	480 572	5 195 947

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

28. Cash flows from operating activities

	2025	2024
Deficit	(20 186 549)	(66 486 340)
Adjustments for:		
Depreciation	23 969 814	23 801 104
Loss on sale of assets	493 601	656 557
Impairment deficit	159 386	467 130
Allowance for doubtful debts	26 802 963	(135 561 661)
Bad debts written off	-	140 985 935
Inventory losses	(1 746 295)	(398 567)
Donations	(17 005 124)	(187 900)
Credit balance write off	(26 272 952)	-
DHET-Persal Grant	(247 119 281)	(233 973 673)
DHET - Employee Cost	247 119 281	233 973 673
Changes in working capital:		
Increase (Decrease) in Inventories	1 351 439	2 480 593
Increase (Decrease) in trade and other receivables from exchange transactions	(8 644 383)	(9 775 219)
Increase (Decrease) in other receivables from non-exchange transactions	(1 307 263)	10 565 539
Increase (Decrease) in financial aid received in advance	(12 904 129)	8 086 072
Increase (decrease) in prepayments	21 258	(666 087)
Increase (Decrease) in other receivables from exchange	572 884	368 564
Increase (Decrease) in other financial liabilities	8 365 863	(2 681 513)
Increase (Decrease) in payables from exchange transactions	(2 785 645)	(915 359)
Increase (Decrease) in project liabilities	(8 166 524)	4 132 127
Increase/Decrease of conditional grants	(6 037 448)	(13 835 398)
	(43 319 104)	(38 964 423)

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
29. Commitments		
Capital expenditure		
Already contracted for but not recognised		
Property, plant and equipment	26 334 732	21 558 576
Total capital commitments		
Already contracted for but not provided for	26 334 732	21 558 576
Operational expenditure		
Already contracted for but not recognised		
Goods and Services	44 287 601	73 639 605
Total operational commitments		
Already contracted for but not provided for	44 287 601	73 639 605
Financing of commitments		
Breakdown for financing of the commitments		
Capital infrastructure efficiency grant	19 327 680	18 393 010
	51 294 653	76 805 171
	70 622 333	95 198 181
Operating leases – as lessee (expense)		
Minimum lease payments due		
– within one year	3 916 611	4 086 898
– in second to fifth year inclusive	–	3 916 611
	3 916 611	8 003 509

Operating lease payments represent rentals payable by the college for certain of its photocopying and printing machines. No contingent rent is payable. The rental remains the same throughout the period of the lease.

30. Prior period errors

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year errors:

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

30. Prior period errors (Continued)

Statement of financial position

2024

	Note	As previously reported	Correction of error	Restated
Trade and other receivables from exchange transactions	{a}	77 165 594	160 480	77 326 074
Receivables from non- exchange transactions		23 303 543	-	23 303 543
Interest receivable		1 047 143	-	1 047 143
Property, plant and equipment	{b}	238 882 836	1 309 932	240 192 768
Cash and cash equivalents		175 695 392	-	175 695 392
Inventory		4 109 060	-	4 109 060
Conditional grants		(24 414 349)	-	(24 414 349)
Financial aid received in advance		(111 759 219)	-	(111 759 219)
Trade and other payables from exchange transactions	{c}	(32 187 910)	(517 557)	(32 705 467)
Other financial liabilities		(14 170 097)	-	(14 170 097)
Project liabilities		(9 745 326)	-	(9 745 326)
Accumulated surplus	{d}	(327 926 667)	(952 855)	(328 879 522)
		-	-	-

Statement of financial performance

2024

	Note	As previously reported	Correction of error	Restated
Tuition and related fees		79 664 081	-	79 664 081
Rental of facilities and equipment		573 373	-	573 373
Services in kind		41 419 065	-	41 419 065
Interest received- bank balances		13 472 021	-	13 472 021
Other income		5 598 323	-	5 598 323
Government grants and subsidies		307 953 684	-	307 953 684
Public contributions and donation		187 900	-	187 900
Employee related costs and DHET management fee		(279 392 500)	-	(279 392 500)
Repairs and maintenance		(39 907 222)	-	(39 907 222)
Depreciation and amortisation	{e}	(23 514 403)	(286 701)	(23 801 104)
Impairment loss-Property, plant and equipment		(467 130)	-	(23 801 104)
Project Stipends		(731 527)	-	(23 801 104)
Debt Impairment		135 561 661	-	135 561 661
Notional rental expense		(41 419 065)	-	(41 419 065)
Cleaning expenses		(13 029 709)	-	(13 029 709)
Consulting and professional fees		(4 157 742)	-	(4 157 742)
Security		(19 945 926)	-	(19 945 926)
Books and learning material		(17 773 877)	-	(17 773 877)
Loss on disposal of property,plant and equipment	{f}	(633 726)	(22 831)	(656 557)
Audit fees		(3 072 004)	-	(3 072 004)
Bad debts written off		(140 985 935)	-	(140 985 935)
Sundry expenses	{g}	(65 219 077)	(357 073)	(65 576 150)
Deficit for the year		(65 819 735)	(666 605)	(66 486 340)

Tshwane North TVET College

Annual Financial Statements for the year ended 31 December 2025

Notes to the Annual Financial Statements

30. Prior period errors (continued)

Cash flows from operating activities

2024

	Note	As previously reported	Correction of error	Correction of error	Restated
Deficit		(65 819 735)	-	(666 605)	(66 486 340)
Depreciation	{e}	23 514 403	-	286 701	23 801 104
Loss on sale of assets	{f}	633 726	-	22 831	656 557
DHET -Persal Grant	{h}	-	-	(233 973 673)	(233 973 673)
DHET-Employee cost	{h}	-	233 973 673	-	233 973 673
Decrease/increase of payables from exchange	{c}	(1 432 912)	-	517 553	(915 359)
Decrease/increase of prepayments	{a}	(505 607)	-	(160 480)	(666 087)
		(43 610 125)	233 973 673	(233 973 673)	(43 610 125)

{h} This is correction of non-cash items previously not disclosed.

Prior period errors

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments.

Corrections were as a result of:

- {a}** The correction of R160 480 relates to prepayments made for the purchase assets.
- {b}** The correction of error amounts to R1 309 932 relates to assets that were omitted in the register and reversal of assets that were incorrectly derecognised.
- {c}** The correction of R 517 557 relates to correction of accruals that were previously understated.
- {d}** The amount of R 952 855 relates to the effect of correction of errors above on accumulated surplus.
- {e}** The correction of error amounts to R 286 701 relates depreciation of assets that were omitted in the register and reversal of assets that were incorrectly derecognised.
- {f}** The correction of error of R22 831 relates to loss on disposal of assets that were incorrectly derecognised and omitted derecognised assets.
- {g}** The correction of error that amounting to R 357 073 relates to rates and taxes and program consumables accruals that were reversed in duplicate

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30. Prior period errors (continued)

{ab} Accumulated Surplus

Opening balance	(327 926 667)
Trade and other receivables from exchange transactions	(160 480)
Property, plant and equipment	(1 309 932)
Trade and other payables from exchange transactions	517 557
	(328 879 522)

- {h} The correction of R160 480 relates to prepayments made for the purchase assets which affect the accumulated surplus.
- {i} The correction of error amounts to R1 309 932 relates to assets that were omitted in the register and reversal of assets that were incorrectly derecognised.
- {j} Accumulated retained earning restatements of R 517 557 relates to rates and taxes which were incorrectly reversed against accruals.

Financial instruments and risk management

Disclosure for financial instruments has been restated based on adjusted receivables and payables.

Financial liabilities	As previously reported	Correction of error	Restated amount
Payables from exchange transactions	30 995 160	517 556	31 512 716

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31. Financial instruments disclosure

Categories of financial instruments

2025

Financial assets

	At amortised cost	Total
Receivables from exchange transactions	76 295 819	76 295 819
Cash and cash equivalents	99 487 566	99 487 566
Accrued interest	474 258	474 258
	176 257 643	176 257 643

Financial liabilities

	At amortised cost	Total
Financial aid received in advance	98 855 089	98 855 089
Trade and other payables from exchange transactions	20 533 642	20 533 642
Project liabilities	7 409 494	7 409 494
	126 798 225	126 798 225

2024

Financial assets

	At amortised cost	Total
Receivables from exchange transactions	77 326 074	77 326 074
Cash and cash equivalents	175 695 392	175 695 392
Accrued interest	1 047 143	1 047 143
	254 068 609	254 068 609

Financial liabilities

	At amortised cost	Total
Financial aid received in advance	111 759 219	111 759 219
Trade and other payables from exchange transactions	31 512 714	31 512 714
Project liabilities	9 745 326	9 745 326
	153 017 259	153 017 259

Financial instruments in Statement of financial performance

2025

	At amortised cost	Total
Debt impairment	(26 802 962)	(26 802 962)

2024

	At amortised cost	Total
Debt impairment	135 561 661	135 561 661

Tshwane North TVET College

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Figures in Rand	2025	2024
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32. Financial Instruments and risk management

Financial risk management

In the course of the college's operations, it is exposed to liquidity, credit, interest rate and market risk. The college has developed risk strategies to monitor and control the risks. The entity's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

Liquidity risk

At 31 December 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Project liabilities	7 409 494	-	-	-
Payables from exchange transactions	20 533 642	-	-	-

At 31 December 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Project liabilities	9 745 326	-	-	-
Payables from exchange transactions	31 512 714	-	-	-

Prudent liquidity risk management implies maintaining sufficient cash and available funding.

The college's risk to liquidity is as a result of funds available to cover future commitments. The college manages the liquidity risk through an ongoing review of future commitments and the cash flows arising from DHET programme funding allocations. Balances of financial liabilities due within 12 months equal their carrying balances as the impact of discounting is not significant. The financial liabilities maturity analysis of the college for the reporting period shows contractual outflows on an undiscounted basis as indicated above.

The college's exposure to the interest rate is limited as the college has no significant interest-bearing liabilities. Furthermore, other than cash held by the college in the bank accounts, the college has no significant interest-bearing assets or liabilities. The entity's income and operating cash flows are substantially independent of changes in market interest rates.

In managing liquidity risk, the college has minimised risk of liquidity as shown by its sufficient cash and cash equivalents. The college also has a budget that is continually updated.

Liabilities are only payable to grantors if the college does not meet some agreed upon conditions. At year end, the college expects to meet all conditions in relation to the liabilities. The table below analyses the entity's derivative financial instruments which will be settled on a gross basis into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amount disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

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32. Financial Instruments and risk management (continued)

Credit and interest rate risks

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The college only deposits cash with major banks with high quality credit standing and limits exposure to any one counterparty.

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, considering its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board. The utilisation of credit limits is regularly monitored. Sales to retail customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.

Financial assets exposed to credit risk at year end were as follows for each class of financial assets. There is no portion of any accounts receivables that was pledged as security for any financial liabilities.

Financial instrument	2025	2024
Trade and other receivables from exchange transactions	76 295 819	77 326 074
Cash and cash equivalents	99 487 566	175 695 392
Accrued interest	474 258	1 047 143

Financial assets carried at amortised cost past due but not impaired

Financial assets carried at amortised cost which are less than 1 months past due are not considered to be impaired.

Market risk

Interest rate risk

As the college has no significant interest-bearing assets, the college's income and operating cash flows are substantially independent of changes in market interest rates.

Cash flow interest rate risk

At year end, the financial instruments exposed to interest risk were as follows:

Bank balances	99 476 462	175 684 419
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Interest rate risk sensitivity analysis

2025

Interest rate increase of 25 basis points	248 691	439 211
Interest rate decrease of 25 basis points	(248 691)	(439 211)

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32. Financial Instruments and risk management (continued)

The method applied to determine the interest rate sensitivity analysis has the following limitations that may result in the information not being fully representative of the actual future results.

Most interest bearing call accounts are linked to prime and a change in the interest rate would cause an increase or decrease in the interest received for the year..

No changes were made to the methods and assumptions applied, in the prior year, to the determination of the sensitivity analysis.

33. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The ability of the college to continue as a going concern is dependent on a number of factors. The most significant of these is that the college is dependent on the Department of Higher Education and Training for continued funding of operations in line with the annual programme funding allocation. The college's 2026 budget is fully funded by the cash reserves and the funding allocation from the Department of Higher Education and Training (DHET).

34. Segment information

General information

Identification of segments

The College offers teaching and learning of various courses, and they generate economic benefits (tuition from students) to the College. This is offered in all its six (6) campuses around the City of Tshwane. Internal reporting to SMT (Senior Management Team) and Council is through management accounts which do not show any results/ performance per campus or per service but rather for the College as a whole. Further, the management reports do not distinguish between core departments (campuses) and non-core (administration and support) in terms of reporting and performance assessment. All decision making is also centrally managed. The Campuses of the College are listed below:

1. Pretoria
2. Soshanguve South
3. Soshanguve North
4. Temba
5. Rosslyn
6. Mamelodi

Segment separate financial information

The College's financial system does not permit production of reliable segment information. The cost required to upgrade the financial system to produce the required segment financial information would be excessive. Therefore, the College is unable to report on separate segment financial information. The College does not produce separate financial information and do not manage the segments based on their financial performance.

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35. Contingencies

The table below set out the contingent liabilities at year end

Contingent liabilities	Nature	2025	2024
Pro-Serve Consulting (Pty)	The college has received a letter of demand from the attorneys of Roloff Attorneys Inc on behalf of Pro-Serve Consulting (Pty) Ltd in connection with a disputed invoice of R1 115 411. The service provider is claiming 80% of contract value of a project, of which only 5% of work was done. Management believes the matter will be settled in the college's favour.	1 115 411	1 115 411
Ngwatomosadi Salphina Deka vs Tshwane North TVET college	The plaintiff claims damages to the value of R1 800 000 for the damages as a result of injuries sustained on the college's premises when an object fell on her head, neck and the back. The damages are for past and future medical expenses and for general damages. The claim excludes the legal fees to be paid to the attorneys representing the College. The College may have to reach an out of court settlement with the plaintiff.	1 800 000	1 800 000
		2 915 411	2 915 412

36. Taxation status

The College is exempt from normal taxation in terms of Section 10(1)c(A)(i) of the Income Tax Act, 1962 (Act No.58 of 1962).

ÒInspiring IndividualsÓ

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