

2024 ANNUAL REPORT

Ekurhuleni West TVET College



higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA





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1. General Information

Ekurhuleni West TVET College (“College”) head office is located in the Gauteng Province, in the city of Ekurhuleni. The college consists of 6 Campuses.

1.1. Contact Details

Address:	Cnr Flag and Rose Innes Germiston
Head Office:	Driehoek, Germiston
Telephone number:	011 323 1600
Fax number:	011 323 1601
Email:	info@ewc.edu.za
Website:	www.ewc.edu.za

1.2. Executive Management

In terms of the current institutional configuration, the contact details of the executive management team of the college is reflected below:

Mr. M.I Mabe

Principal

Tel: 066 186 7085

Email: molifim@ewc.edu.za

Mr. P.W Kgorutle

Deputy Principal: Finance

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Mr. FS Duarte

Acting Deputy Principal: Registrar

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Abbreviations

2. Abbreviations and Acronyms

APP	Annual Performance Plan
COS	Centre of Specialisation
DHET	Department of Higher Education and Training
HRDS-SA	Human Resource Development Strategy for South Africa
ISAT	Integrated Summative Assessment Task
ICASS	Internal Continuous Assessment
M&E	Monitoring and Evaluation
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
NDP	National Development Plan
NEET	Not in employment nor in education and training (youth)
NSDS	National Skills Development Strategy
NSF	National Skills Fund
NSFAS	National Student Financial Aid Scheme
OPS Plan	Operational Plan
PQM	Programme Qualification Mix
PSET	Post-School Education and Training
SETA	Sector Education and Training Authority
SNE	Special Needs Education
SRC	Student Representative Council
SSP	Sector Skills Plan
SWOT	Strengths, weaknesses, opportunities, threats
TVET	Technical and Vocational Education and Training
WBE	Work Based Experience
WIL	Work Integrated Learning
WPBL	Workplace-based Learning



Vision, Mission, Values

3. Vision, Mission and Values

Vision:

EWC aspires to equip learners with knowledge and skills by offering appropriate, quality education and training programmes in order to empower students to readily obtain employment or become self-employed.

Mission:

In providing training, EWC strives to:

- Provide affordable programme delivery,
- Ensure accessibility to delivery systems,
- Ensure excellence in programme presentation,
- Ensure adherence to quality assurance standards,
- Satisfy Industry and community needs,
- Safe working and teaching and learning environment,
- Provide quality standard teaching and learning equipment,
- Ensure expansion of high-quality infrastructure and effective and efficient maintained infrastructure,
- Develop and maintain an effective and efficient employee complement which equates to the goals of the Employment equity legislation.

Values:

At EWC, we are guided by the following values which are important to us as an organisation.

Leadership - We value leadership in directing performance of others in the TVET sector and leading the way.

Teamwork - Our employees work as a team and value the contributions of each individual. We know that our people are our most important resource.

Knowledge - Freedom of inquiry and the advancement of knowledge

Respect - Respect and appreciation for different ideas, opinions, values, beliefs, ethics, and cultures

Honest - Intellectual honesty in pursuit of knowledge

Diversity - Diversity in all areas of campus life

Accountability - All staff takes accountability of their work activities and environment.

Quality - Quality work and execution of tasks by all staff.

Sense of Responsibility - All staff take responsibility for all the actions, tasks and environment.

Communication - Effective communication at all times.

Reliability - Employees are encouraged to be trustworthy and perform their tasks consistently.

Ethics and commitment - Staff is determined and dedicated to their jobs.



Part A

General Overview



4. Message from the Council Chairperson

It is my honour to present this report on behalf of the college council of Ekurhuleni West TVET College. As the Interim Chairperson of Council, I am proud to reflect on the college's achievements and governance oversight in 2024. This year has been marked by a steadfast commitment to good governance, compliance and student success. Despite a dynamic operating environment, the council remained focused on its mandate to guide the college towards its strategic goals while upholding the principles of accountability and transparency.

Throughout 2024, the council prioritised strong governance oversight and adherence to all statutory requirements. We ensured that our operations complied with the provisions of the Continuing Education and Training Act, No.16 of 2006 ("**CET Act**"), which governs public TVET colleges. In fulfilling our responsibilities as outlined in the CET Act, the council convened regularly and maintained effective oversight of the college's academic, financial and administrative functions. Our council committees — such as Audit & Risk Committee, Finance Committee and Human Resource Committee's — worked diligently to monitor performance and mitigate risks, ensuring that decisions were made in the best interest of the college. We also took care to update and align college policies and the college Statute with the latest regulatory guidelines, reinforcing our commitment to legal compliance and good governance practices.

One of the notable highlights of 2024 is the positive audit outcome achieved by the college. The council's focus on financial stewardship and internal controls paid off with the Auditor-General of South Africa ("**AGSA**") issuing an **unqualified audit opinion** for the 2024 financial year. This audit opinion, with minimal findings, reflects significant improvements in our internal control environment and compliance with the applicable legal provisions. It is a testament to the collaborative efforts of council and management in strengthening financial governance. We will strive to maintain this standard of financial accountability in the years ahead and the lessons learned this year will continue to inform our oversight approach.

Another key priority for council has been student success and academic excellence. The council is delighted to report that 2024 saw improvements in student performance and several notable student achievements. The college's certification and pass rates have improved compared to previous years, indicating that our academic support strategies are yielding results. Our students not only excelled in their examinations but also shone in extracurricular and skills competitions. For example, many of our students were honoured at the college's Academic Excellence Awards in 2024 and some earned top accolades in provincial events, bringing pride to our college. These accomplishments underscore the dedication of our lecturers and support staff in delivering quality education.

The council has supported various initiatives — such as tutoring programs, industry partnerships for workplace exposure and improvements in campus facilities — to create an environment where students can thrive. Student success lies at the heart of our mission and we are proud of every graduate who crossed the stage at the

2024 graduation ceremonies, where over 500 students celebrated the culmination of their hard work.

During the year under review, council took several key decisions and actions to advance the college's mandate and ensure effective governance. Notable council decisions in 2024 included:

- **Strategic Planning:**

Review and approval of the college's strategic objectives and the Annual Performance Plan for 2025. This ensures that the college's trajectory remains aligned with national education priorities and community needs;

- **Policy and Compliance:**

Adoption of a revised College Statute and Council Code of Conduct in line with the CET Act. This step was crucial in strengthening governance structures and clarifying the roles and responsibilities of council members;

- **Financial Oversight:**

Approval of the 2024/2025 budget and oversight of financial reporting processes. The council closely monitored expenditure and revenue to ensure sustainability and value for money, laying the groundwork for the unqualified audit outcome achieved;

- **Infrastructure and Resources:**

Endorsement of critical infrastructure and capital projects. In 2024, council approved investments in teaching facilities and ICT upgrades, such as modernised laboratories and campus improvements, to enhance the quality of education and student experience;

- **Academic Excellence:**

Support for new academic programmes and student support initiatives. The council approved the introduction of relevant occupational programmes and bolstered student support services, including career guidance and counselling, to improve throughput and employability of graduates.

Each of these decisions was taken with due diligence and in consultation with the college management and stakeholders. I am confident that they have positioned the college for greater efficiency and innovation. Moreover, council ensured that all decisions and resolutions were properly recorded and implemented, with follow-ups through our committees – a practice that underlines our commitment to accountability.

As we turn our focus to the future, 2025 will herald a new chapter in the college's governance. The fully constituted college council will be coming into office in 2025 after the interim period. We have worked hard this year to ensure a smooth transition to the incoming council. The process of reconstituting the council, carried out in accordance with the CET Act and Departmental guidelines, has been successfully concluded. I have full confidence that the newly appointed council — comprising members with diverse expertise and a passion for education — will build on the firm foundation laid by the interim council. They will be tasked with steering Ekurhuleni West TVET College through the next phase of its growth and I am optimistic that they will do so with distinction and integrity.

In conclusion, I wish to express my sincere gratitude to all who contributed to the college's successes in 2024. To my fellow council members, thank you for your unwavering support, wise counsel and commitment to good governance throughout this interim period. Your dedication made our collective achievements possible. To the college management and staff, led by our Principal, Mr. M.I Mabe, thank you for executing council's vision and for your hard work in delivering quality education and services. Your professionalism and resilience in the face of challenges have been truly commendable. I also extend appreciation to the Department of Higher Education and Training ("DHET") and our industry partners for their continued support and collaboration. Effective college governance is a team effort and we have been fortunate to have such a supportive team.

It has been a privilege for me to serve as Interim Chairperson during this important transitional period. As I hand over to the new council in 2025, I am confident that Ekurhuleni West TVET College will continue to prosper. The achievements of 2024 have set a positive trajectory for the college – from sound governance and clean audits to rising student success rates. The incoming council will undoubtedly carry this momentum forward. I encourage all stakeholders to give the new council their full support as we continue the journey of empowering our students and our community through technical and vocational education. Together, with sustained commitment to our core values and compliance with our governing legislation, we will ensure that Ekurhuleni West TVET College reaches new heights in the years to come.



Ms. Alison Visagie

Interim Chairperson of the College Council

5. The Accounting Officer's Foreword

As the newly appointed Principal of Ekurhuleni West TVET College, effective 1 July 2024, I am honoured to reflect on our college's progress and priorities during 2024. Stepping into this role mid-year afforded me a unique perspective – I could observe the strong foundation laid in the first half of the year and then help steer new initiatives in the latter half. Ensuring a smooth leadership transition was a key focus, and I am pleased to report that with the support of our dedicated management team and staff, continuity was maintained without disruption. Together, we sustained momentum in governance, compliance and student success, while also embarking on strategic improvements for the future.

Strengthening Governance, Audit and Compliance

Good governance remained at the forefront of our agenda in 2024. The college council and executive management worked hand-in-hand to uphold the highest standards of accountability, transparency and regulatory compliance. We reinforced oversight structures – including an active Audit & Risk Committee – to ensure that our policies and finances are managed with integrity. I am proud to note that our financial management and internal audit functions were bolstered during the year, and we diligently addressed prior audit findings with solid progress toward achieving clean audit outcomes. Compliance with Department of Higher Education and Training (“DHET”) guidelines and the Public Finance Management Act No.1 of 1999 (“PFMA”) was treated as non-negotiable. This ethical leadership and commitment to good corporate governance set the tone from the top, ensuring the college's resources are used effectively for the benefit of our students and community. Indeed, the Auditor-General's report for 2024 reflected a clean bill of health – no material compliance issues or irregularities were identified – underscoring our collective dedication to sound governance and accountability.

Student Performance and Academic Excellence

Student success is the core of our mission, and 2024 saw encouraging improvements in student performance and recognition of academic excellence. Across our six campuses – from Alberton to Tembisa – lecturers and support staff worked tirelessly to enhance teaching and learning outcomes. Their efforts bore fruit in the form of higher pass rates and more graduates. The overall subject pass rate across all programmes reached approximately **86.5%** in 2024, meaning nearly 87 out of every 100 course enrollments resulted in a pass – a very strong outcome. This year, over 500 students celebrated the completion of their qualifications at our annual graduation ceremony – a testament to the hard work of our students and the support systems we have put in place to help them thrive. These graduates represent the skilled future workforce we are contributing to the nation.

To further promote a culture of excellence, the college hosted its prestigious Academic Excellence Awards in May 2024 – a highlight of the year. This ceremony, graced by the Deputy Minister of Higher Education and Training, recognised outstanding performance by both students and staff. We honoured lecturers who

achieved a remarkable 100% pass rate in their subjects – an achievement that speaks to exceptional dedication and effective teaching. By celebrating our educators' achievements in this way, we also motivated our students and other staff to strive for the highest standards. The awards event, attended by DHET officials and even international partners, underlined the significance of academic quality at EWC and reinforced a culture of scholastic excellence.

Moreover, we continued to invest in student support and academic development programs throughout 2024. From peer tutoring and supplemental instruction to counselling and career guidance, the college provided a supportive environment to boost student performance. These efforts yielded improved course completion rates and numerous individual success stories. Our students excelled not only academically but also in co-curricular activities – bringing pride to EWC by winning competitions and excelling in workplace-based learning placements. For example, EWC students earned over 900 distinctions (merit passes) in the 2024 examinations across all campuses, and some of our students won medals at national skills competitions. Such achievements reflect both the talent of our students and the commitment of our staff. Overall, key student performance indicators are on an upward trajectory and we remain committed to keeping this momentum.

Progress on Strategic Objectives, Infrastructure and Partnerships

The year 2024 was marked by significant strides toward our strategic objectives – especially in modernising infrastructure and forging partnerships. Recognising that world-class education requires world-class facilities, we prioritised upgrades across our campuses. Notably, the college launched a comprehensive network infrastructure revamp project in mid-2024 to improve connectivity and digital learning access at all campuses. This initiative will ensure that our students and lecturers benefit from reliable high-speed internet and state-of-the-art technology in classrooms and labs. Enhanced IT infrastructure lays the groundwork for expanded e-learning, online resources and smarter campus management, aligning with our strategic goal of embracing innovation in teaching and administration. In addition to digital infrastructure, we invested in physical infrastructure improvements. Workshops and laboratories were re-equipped with modern tools, and several campuses saw renovations to create more conducive learning environments. For example, our engineering departments benefited from new equipment and upgraded facilities to support practical training. These infrastructure improvements directly support our curriculum and bolster the employability of our graduates, ensuring that EWC continues to produce work-ready alumni in line with industry needs. We also began planning for future growth, such as a proposed new building wing at Kempton Campus (in feasibility stage) and completed refurbishments at the Boksburg and Kathorus campuses, demonstrating our commitment to providing quality facilities.

Strategic partnerships were another area of major progress in 2024. The college expanded its programme offerings through new accreditations and collaborative ventures. We secured four new programme accreditations from the Quality Council for Trades and Occupations (“QCTO”) during the year, making headway toward our strategic objective of broadening occupational training offerings. In terms of partnerships, one landmark initiative was the launch of a Mechatronics

Apprenticeship Programme in partnership with the Bildungswerk der Bayerischen Wirtschaft (“**BBW**”) from Germany. This vocational training project, based on the renowned German dual system, positions our college at the cutting edge of skills training in mechatronics. Through this partnership, our students gain exposure to international best practices and potential exchange opportunities, while local industries benefit from graduates trained to global standards. We also expanded our collaboration with national industry stakeholders. In 2024 the college, in conjunction with the Manufacturing, Engineering and Related Services SETA (merSETA), rolled out new occupational apprenticeship opportunities for our graduates. Dozens of students were placed in apprenticeships and workplace-based learning programs in fields such as engineering, automotive repair and ICT. These partnerships with sector education authorities and employers are crucial for aligning our curriculum with labour market needs and for tackling youth unemployment. They have already yielded success stories of students transitioning smoothly into employment after graduation.

Our commitment to partnerships extended to the international sphere as well. We hosted delegates from Bluegrass Community and Technical College (USA) and other overseas institutions during the year, exploring areas of cooperation such as staff exchanges, joint curriculum development and student enrichment programs. The college also finalised a new partnership agreement with UNISA, aimed at improving articulation pathways and collaborating on entrepreneurship training for students. These global and inter-institutional engagements broaden the horizons of our campus community and ensure that EWC remains globally connected and benchmarked against best practices worldwide. In addition, Ekurhuleni West College continued to leverage its over 100 existing partnerships with public and private organisations – these industry partners helped place hundreds of our students into work-based learning and internship opportunities, 573 student placements through partnerships, as reported in 2023.

Such external support, including donations of equipment and bursaries by industry, amplifies the impact of our college. It is also worth noting that EWC’s excellence was recognised when the college was named “The Best College in the Cisco Network” at the Cisco Top Performing TVET Colleges Awards in 2023 – a proud achievement that underscores the quality of our ICT training and our commitment to innovation. Overall, the progress made on our strategic objectives in 2024 – from improved infrastructure to innovative partnerships – has been significant, all aimed at enhancing the quality of education and opportunities we offer. Each development brings us closer to our vision of being a premier TVET institution that empowers students with relevant skills and knowledge.

Forward Outlook and Acknowledgements

As we reflect on 2024, we also look ahead with optimism. The achievements of this year form a strong springboard into 2025 and beyond. In the coming year, we will consolidate the gains made and address remaining challenges with renewed vigour. Key priorities will include further strengthening our governance systems – with an eye on attaining a clean audit and full regulatory compliance – and deepening academic quality through curriculum review and lecturer development. We will

expand student support initiatives to improve success rates even more, focusing especially on raising our throughput and completion rates. The college will also push forward on planned infrastructure projects, completing our ICT upgrades and commencing new capital developments, and we will nurture the partnerships we have established while seeking new ones, especially in emerging industries and technologies. In doing so, we are guided by our Strategic Plan and national development goals for the TVET sector, ensuring that Ekurhuleni West College continues to contribute meaningfully to skills development and economic growth in South Africa.

This message would be incomplete without heartfelt acknowledgments. Firstly, I wish to extend my sincere gratitude to the outgoing College Principal, Mr. Nyelisani Peter Mudau, who led EWC with dedication as Acting Principal from 2023 until June 2024. Mr. Mudau's steady leadership and commitment during his tenure ensured that the college remained on course and achieved significant milestones. We thank him for his many contributions – including overseeing key initiatives and laying the groundwork that enabled my smooth transition into the role. I personally wish him the very best in his future endeavours.

I also want to thank the college's executive management team for their unwavering support and professionalism throughout 2024. Your collective expertise and passion for education have been the driving force behind our successes this year. The college council, under the Interim Chairperson's guidance, provided invaluable strategic direction and governance oversight; we are grateful for their wisdom and commitment to the college's vision. To our academic and support staff: thank you for going above and beyond in service of our students – the improvements in student performance and the high-quality training we offer are a direct result of your hard work and excellence.

Finally, I extend a special thank you to our students for their perseverance and ambition, and to our partners – from industry, government and the community – for walking this journey with us. The support of the DHET and all our stakeholders has been instrumental in 2024's accomplishments. In conclusion, I am proud of what Ekurhuleni West TVET College has achieved in this year of transition and transformation. We upheld our core priorities while also embracing innovation, and as we move forward, I am confident that by working together we will reach even greater heights. Let us build on this year's momentum to ensure EWC continues to empower futures and transform lives through quality technical and vocational education.

On behalf of the college, thank you for your continued support. We look ahead to 2025 with resolve and hope, ready to write the next chapter of success for Ekurhuleni West TVET College.



Mr. M.I Mabe

Principal

Ekurhuleni West TVET College

6. Statement of Responsibility and Confirmation of Accuracy

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

- All information and amounts disclosed throughout this Annual Report are consistent.
- This Annual Report has been prepared in accordance with the guidelines issued by the Department of Higher Education and Training.
- The Annual Financial Statements have been prepared in accordance with the relevant standards, frameworks and guidelines issued by the National Treasury.
- The Accounting Officer, i.e. the principal, is responsible for the preparation of the Annual Financial Statements and for the judgements made in this report.
- The Accounting Officer, i.e. the principal, is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the Annual Financial Statements.
- The Auditor-General and/or external auditors express an independent opinion on the Annual Financial Statements.

Declaration signed by:
Mr. M.I Mabe on 30 June 2025



Principal
Ekurhuleni West TVET College



7. Legislation and other Directives

7.1. Legislative Framework

Ekurhuleni West TVET College (“**College**”) is enjoined by Section 44(3) of the Act, read in conjunction with section 25(3) of the same Act to prepare and submit to the Minister for Higher Education and Training, an Annual Report. In terms of Sections 25(3) and 25(4) of the Continuing Education and Training Act, No. 16 of 2006, public technical and vocational education and training (TVET) colleges are required to produce annual financial reports and to comply with any reasonable additional reporting requirement established by the Minister. Moreover, Section 44 of the Act requires colleges to annually report to the Minister in respect of its performance and its use of available resources. In addition, the abovementioned pieces of legislation govern and steer the college in terms of achievement of its strategic and performance objectives.

7.2. Legislative and Other Mandates

In terms of Sections 25(3) and 25(4) of the Continuing Education and Training Act No. 16 of 2006 (as amended) (“CET Act”), public technical and vocational education and training (TVET) colleges are required to produce annual financial reports and to comply with any reasonable additional reporting requirement established by the Minister. Moreover, Section 44 of the CET Act requires colleges to annually report to the Minister in respect of its performance and its use of available resources. In addition, these pieces of legislation govern and steer the college in terms of achievement of its strategic and performance objectives.

8. Legislative and Policy Mandates

The Constitution of the Republic of South Africa (Act No. 108 of 1996) at Section 29(1)-(4)) provides for the right of basic and further education to everyone in the official language of their choice provided equity, redress and practicability are taken into account. In addition, the CET Act provides for the regulation of continuing and further education and training through the establishment, governance and funding of public technical and vocational education and training (TVET) colleges and the promotion of quality in continuing and further education and training. Further sets of legislation that impact on the TVET colleges sector and its strategic and national imperatives are listed below:

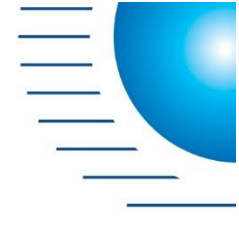
- *National Qualifications Framework Act, No.67 of 2008;*
- *Higher Education Act, No.101 of 1997;*
- *Skills Development Act, No.97 of 1998;*

- *Skills Development Levies Act, No.9 of 1999; and*
- *General and Further Education and Training Quality Assurance Act, No.58 of 2001;*
- *Auditor General Act, No.12 of 1999.*

In addition, the White Paper for Post-School Education and Training mandates delivery and strategic priorities in the TVET colleges sector. Other policy mandates include:

- *National Trade Testing Regulations;*
- *SETA Grant Regulations;*
- *National Skills Development Strategy;*
- *Public TVET College Attendance and Punctuality Policy; and*
- *Policy on the Conduct of National Examinations and Assessment.*





Part B

Performance Information





9. College Profile

9.1. Institutional Overview

Ekurhuleni West TVET College is a large public Technical and Vocational Education and Training institution situated in the Gauteng Province, serving primarily the Ekurhuleni Metropolitan Municipality (East Rand). The college was established in accordance with the FET Act (now the CET Act) and has since grown into a key provider of vocational and occupational training in the region. Geographically, EWC comprises six campuses strategically located across Ekurhuleni, namely: Alberton, Boksburg, Germiston, Kathorus, Kempton and Tembisa. Each campus offers a mix of programs and collectively they enable the college to reach students from diverse communities spanning the full breadth of the metro area. A Corporate Centre in Germiston houses central administration and supports all campuses in areas of finance, HR, student admissions and curriculum development. The dispersion of campuses and the central support structure allow EWC to be responsive to local industry and student needs while ensuring consistent quality and standards across the college.

9.2. Programmes and Qualifications

EWC offers a comprehensive suite of programmes accredited by the Department of Higher Education and Training and relevant Quality Councils (Umalusi and QCTO). The core program offerings in 2024 included:

- National Certificate (Vocational)

[NC(V)] programmes across all three levels (Level 2–4) in fields such as Engineering, Business and Services. These vocational programs remained popular, with substantial enrolment and strong pass rates (the NC(V) subject pass rate averaged in the high 80s percentile in recent years).

- Report 191/NATED courses

(N1–N6) in Engineering Studies (trimester-based) and Business/Utility Studies (semester-based). These lead to National N-Diplomas after completion of N6 and the required workplace training. EWC continued to see high throughput in Business N4–N6 programmes (with subject pass rates around 88%) and worked to improve performance in Engineering N-courses.

- Occupational programmes and skills courses

In alignment with national skills priorities, the college offers learnerships, artisan trades and skills programs (often in partnership with SETAs and

industry). In 2024, EWC notably expanded its occupational qualification offerings by securing several new Quality Council for Trades and Occupations (QCTO) accreditations. For example, Germiston Campus obtained QCTO accreditation to offer four new trades: Mechanical Fitter, Mechatronics Technician, Automotive Mechanic and Fitter & Turner. These programs, identified as high-demand skills, will be rolled out to augment the college's contribution to artisan development and the *Fourth Industrial Revolution* skill set. By the end of 2024, EWC was accredited for over a dozen occupational qualifications, in addition to shorter skills programs and vendor-specific certifications (like ICDL for digital literacy).

- **Student Enrolment:**

The college served a substantial student population in 2024. Total headcount enrolment for the year was approximately 11,600 students, spanning the various program types (NC(V), NATED and occupational). This enrolment volume met the college's targeted projections for the year, indicating successful access provision in line with the Annual Performance Plan. Each campus contributes to this total: larger campuses such as Germiston, Kathorus and Boksburg each enrolled several thousand students across multiple disciplines, whereas smaller campuses like Alberton and Tembisa had more specialised offerings with a few hundred students each. The college continued to emphasize accessibility and inclusion in admissions – offering opportunities to youth and adults, including learners from previously disadvantaged backgrounds. Gender representation among students is balanced across most programs and the college actively promotes access for students with disabilities by improving campus facilities and support services (for instance, plans were initiated in 2024 to establish a dedicated disability support unit, learning from best-practice visits to peer colleges).

- **Distinctive Features:**

Ekurhuleni West TVET College takes pride in several distinctive institutional strengths:

- **Quality Assurance and Certifications:** EWC has maintained multiple quality management certifications, underscoring its commitment to excellence. The college retained ISO 9001:2015 certification for its Quality Management System and ISO 27001 certification for Information Security in 2024, reflecting over eight years of continuous compliance with international standards. Additionally, the college adheres to the DHET's evaluation standards and undergoes regular academic audits. These systems ensure that teaching, assessments and administrative processes meet rigorous quality benchmarks.
- **Digital Transformation:** The college has been on a progressive digitalisation journey. By 2024, all campuses *were* equipped with

modern ICT infrastructure – including campus-wide Wi-Fi, smart classrooms and an e-learning platform (Learning Management System). During 2024, new interactive smart boards were installed at campuses to enhance classroom engagement and extensive training was provided to lecturers on integrating e-learning content. Students were supported with connectivity (each registered student received a data SIM card for online learning, albeit some distribution delays occurred). This investment in technology not only improved instructional delivery but also proved vital for student access to resources and independent learning.

- ***Industry and Community Partnerships:*** EWC continued to strengthen its linkages with industry, local government and community organisations in 2024. The college's strong industry liaison units facilitated workplace exposure for students (internships and apprenticeships) and engaged employers in curriculum advisory roles to keep programs industry-relevant. A highlight for the year was the college's performance in national skills competitions – a proxy for industry-linked excellence. EWC students represented Gauteng in the 2024 WorldSkills competitions, earning one gold and one bronze medal at the national level and even representing South Africa internationally (a student from Germiston Campus competed in France after winning gold nationally). These achievements showcase the college's ability to produce graduates of globally competitive skill. EWC also hosted job fairs and entrepreneurship workshops in collaboration with the City of Ekurhuleni and various Sector Education and Training Authorities (SETAs), underlining its role in addressing youth unemployment and fostering entrepreneurship in the region.

▪ **Financial Size and Resources:**

The college's financial turnover in 2024 was on the order of hundreds of millions of rands, indicative of its large scale. In the previous year 2023, the college's total income was around R624 million, including government subsidies and tuition fees and 2024 remained in a similar range. These resources fund the operations across all campuses and are allocated towards personnel, goods and services, learner support and capital developments. The college's asset base (infrastructure, equipment) exceeds R1.5 billion in value, spread across its campuses. The college's human resources in 2024 included approximately 530 permanent staff (paid through the government PERSAL system) across academic and support posts, supplemented by contract and part-time staff for specific projects and programs. This human capital and the facilities at the six campuses, represent the core resources through which the college delivers its mandate.

In summary, Ekurhuleni West TVET college's profile in 2024 is that of a well-established, multi-campus institution committed to providing quality vocational education in Gauteng. Its breadth of program offerings, large student enrolment,

qualified staff and strong quality assurance systems position it as a leading college in the TVET sector. Subsequent sections of this report will detail how the college was governed, how students performed academically, how finances were managed and what improvements were undertaken in the year under review.

10. Academic Performance

Academic performance is at the core of the college's mandate and the college closely monitors a range of indicators to evaluate student success and educational quality. In 2024, the college continued to demonstrate strong academic outcomes overall, with noteworthy improvements in some areas and persistent challenges in others. This section presents the key academic performance metrics for the year – including enrolments, pass rates, certification rates and other outcomes – along with analysis of trends and contributing factors.

10.1. Enrolment vs. Targets

At the start of 2024, the college set enrolment targets as per its Annual Performance Plan (APP). The overall headcount enrolment target was 11,602 students for all programmes combined. By year-end, the college had effectively met this target, with actual enrolments aligning closely and even slightly exceeding projections in certain campuses. For example, Boksburg Campus enrolled 755 students against a projection of 710 (exceeding by 45 students). Similar positive variances were reported at other sites, reflecting strong demand for the college's programs and successful admissions drives. The distribution of enrolment across qualification types was roughly: 50% in NC(V) programmes, 35% in Report 191 NATED courses and 15% in various skills and occupational programmes. The Gender breakdown remained approximately 52% female and 48% male, with particularly high female participation in Business Studies and male majority in Engineering trades – an area the college is addressing by encouraging non-traditional gender enrollment in courses. The student retention rate (ratio of students remaining enrolled through to year-end assessments) was around 80%, a slight improvement over the previous year. The introduction of a Pre-Vocational Learning Programme (PLP) as a bridging year has helped some marginal students build foundational skills, although retention from PLP into main programs is an area for improvement (discussed later).

10.2. Subject Pass Rates

The college's students continued to achieve commendable pass rates in their examinations and assessments, reflecting both student effort and academic support systems in place. The overall subject pass rate across all programmes in 2024 was 86.49%, a very strong outcome (and marginally higher than the previous year's college-wide average). This means that on average, nearly 87 out of every 100 course enrollments resulted in successful subject credit achievement. Breaking this down by program category:

- NC(V) Programmes:

The college sustained high NC(V) subject pass rates. In 2024 the average NC(V) pass percentage was in the mid-80s. For instance, Germiston Campus reported an NC(V) pass rate of 86.71%, in line with the college norm. This is slightly down from 88% in the prior year, attributed to stricter enforcement of exam admission criteria (students who did not meet the ICASS sub-minimum were not permitted to write, thus not “failing” the exam but reducing the pool). Nonetheless, several NC(V) Programs achieved exceptional results: e.g. Education and Development had a 95% pass rate and Hospitality 92% at Germiston. Most NC(V) subjects saw consistent performance, except Mathematics Level 4 which remained a concern (pass rates hovering around 50-60% in some campuses).

- Report 191 (NATED) Business Studies:

These semester courses (e.g. Management Assistant, Human Resource Management, Financial Management) continued to yield high success rates. The average pass rate in Business Studies subjects was approximately 88%, maintaining the previous year’s level. High enrolment subjects like Financial Accounting and Computer Practice saw large cohorts with pass rates in the high 80s. The strong performance is partly credited to rigorous trimester test preparation and continuous assessment that keeps students engaged. It’s noteworthy that the college’s Business Studies pass rate remains above national averages, underscoring the effectiveness of teaching strategies in this faculty.

- Report 191 Engineering Studies:

Engineering trimester courses (N1–N6) have historically had lower pass rates, given the challenging content in subjects like Mathematics, Engineering Science and Electrotechnics. However, 2024 showed modest improvement. The overall Engineering Studies pass rate moved closer to 80%, up from about 76.5% in 2023. Concerted support efforts contributed to this rise – for example, extra classes and peer tutoring in Mathematics N3-N4 were implemented. Some engineering subjects still lagged (e.g. Electrical Trade Theory and advanced maths modules had pass rates around 60-70%), but others such as Motor Trade Theory exceeded 85% pass rates. The college will continue focusing on STEM subject support to boost these outcomes further.

- Occupational Programmes:

Many occupational courses use continuous competency assessments rather than traditional exams, but for those with external assessments, performance was satisfactory. In trade tests like Welding and Electrical Artisan, college candidates had an 70% pass rate on first attempt, with

eventual pass rate over 85% after re-attempts. Short skills programmes saw nearly all participants deemed competent. These figures indicate the hands-on training approach is yielding skilled graduates ready for the workplace.

10.3. Certification and Throughput Rates

Beyond subject passes, a critical indicator is the qualification completion or throughput rate – i.e. the proportion of students who successfully complete the full qualification. The college tracks the percentage of entering students who eventually attain the certification (like NC(V) Level 4 certificate or National N Diploma). In 2024, results were mixed in this area:

- For NC(V) Level 4 (final year students completing a 3-year NCV), the college had set a target that at least 15% of the original cohort would complete all requirements and graduate in that year. The actual completion rate was 12%, falling short by 3 percentage points. Whilst modest, this completion rate is in line with national norms (NCV throughput has been a sector-wide challenge). Contributing factors to the shortfall include some students failing one or two critical subjects (often Maths or a vocational theory subject) and thus not completing on time, as well as dropout of weaker students earlier in the program. The college's analysis identified that failure to meet the 40% subject sub-minimum in certain Level 4 subjects prevented some students from qualifying for the exam. Interventions to address this, like additional tutorial classes in Mathematics L4, Electrical Principles & Practice L4 and Advertising & Promotion L4 (the subjects flagged for high failure rates), were stepped up towards the end of 2024 and will continue in 2025.
- For the foundation Pre-Vocational Learning Programme (PLP), which prepares students for vocational study, the progression target was 75% (i.e. three-quarters of PLP students should progress into a mainstream NC(V) or N1 program). In 2024, the actual PLP progression was 52%, significantly below target. This indicates that almost half of PLP students did not move on to further study at the college. The shortfall is attributed to various issues: some PLP students, after the year, opted for other pathways or employment; others still struggled academically despite the PLP curriculum (especially with language and numeracy) and a few cited financial/personal reasons for not continuing. The college is reviewing the PLP implementation – including screening of applicants and providing more career guidance – to improve this transition rate. It remains a priority to ensure PLP fulfills its role as an effective bridge into vocational programs.
- For NATED (N4–N6) programmes, a key metric is the completion of the National N Diploma. These diplomas require completing N4, N5, N6 theory and 18 months of practical experience. In terms of academic completion: the target was that 10% of students entering at N4 level achieve their N6 within a three-year period. In 2024, EWC achieved this

10% target comfortably; in fact, internally the college noted an estimated 41% of the 2024 N4 intake had completed N6 by end 2024, exceeding expectations. This is a positive trend, reflecting that many students are persisting through the post-matric NATED stream. However, progression gaps remain – some students take breaks or fail modules between N4 and N6, often due to financial constraints or the difficulty of technical subjects at higher levels. The college's student support services (including NSFAS bursaries and academic mentoring) are being leveraged to encourage continuous study until diploma completion. Notably, 507 students were awarded N6 certificates in 2024 at EWC and of those, about half immediately embarked on their work-based learning to earn the N Diploma.

10.4. Artisan Trade Test Pass Rate

Though not a DHET-prescribed indicator in the APP, the college monitors the success of its apprentices in passing trade tests (in trades like Boiler-making, Electrician, etc.). In 2024, 60 EWC candidates sat for trade tests and 45 passed on first attempt (75%), with a further 10 passing on second attempt, yielding an eventual pass rate of 92%. These outcomes, achieved in partnership with industry training centres, demonstrate the college's growing strength in occupational training.

10.5. Analysis of Underperformance and Interventions

The college did a thorough review of areas where academic performance targets were not fully met and implemented responsive interventions. Key gaps and responses included:

- NC(V) Level 4 throughput gap (12% vs 15% target):

The causes (strict subminimum rules, attendance issues, difficult subjects) were identified. In response, the college intensified its academic support programs in 2024. Additional tutoring sessions were organised for Level 4 students in identified "high-risk" subjects (e.g. extra Math workshops, weekend classes for Marketing students struggling with Advertising & Promotion concepts). Peer study groups were formed, pairing stronger students with weaker ones, particularly in Engineering courses, as a form of mentorship. Stricter attendance monitoring was also enforced – students at risk of falling below attendance thresholds received counselling and warning letters and those who improved attendance were allowed make-up opportunities for coursework. These efforts aim to improve the number of students eligible for and successful in the final exams. Initial outcomes are encouraging, as evidenced by slightly improved pass rates in some previously low-performing subjects in the November 2024 exams.

- PLP Progression Shortfall:

The college recognised that more needs to be done during the PLP year to motivate and prepare students for further study. Thus, in addition to academic remediation in PLP, the college's career guidance unit increased engagement. Every PLP student in 2024 received one-on-one career counselling to help choose an appropriate NC(V) or N-course aligned with their interests and strengths. The college also plans to introduce a “bridging” NC(V) Level 2 with extended curriculum time for PLP completers, effectively a supported first year, to boost confidence and success. Language and foundational mathematics modules in PLP are being reviewed for effectiveness. These interventions will be tracked in 2025 to see if the PLP-to-NCV transition improves from the 52% baseline.

- **Subject-specific interventions:**

In subjects identified as problematic (e.g. Mathematics L4, Electrical Systems & Practice L4, etc.), the Academic Board mandated targeted improvement plans. For Mathematics in both NC(V) and NATED, EWC held an “Exam Techniques Workshop” for students, focusing on common problem areas and how to approach difficult questions – this was done shortly before the final exams, with positive anecdotal feedback from students. For vocational subjects like Advertising & Promotion L4, which had conceptual challenges, the college arranged guest lectures from industry (marketing professionals) to provide practical context, making learning more concrete. These steps were aimed at addressing the lack of practical exposure which was partly blamed for poor understanding. Moving forward, curriculum managers intend to integrate more practical assignments and case studies in such subjects.

10.6. Examination and Assessment Integrity

The college places great importance on the integrity and compliance of its examination processes, as this underpins the credibility of its academic results. In 2024, the college managed over 120,000 subject examination sittings (including internal continuous assessment and external DHET exams). The examination compliance rate was 99%, just shy of the 100% target. This means that virtually all exam sessions complied with national policy and college examination procedures, with only minor issues noted. The one deviation was related to exam venue spacing for certain computer-based exams – due to venue constraints, a small number of sessions did not strictly meet the 1-metre spacing rule between candidates. However, no cheating or dishonesty resulted; the issue has been addressed by securing additional computer lab venues for future sittings. There were no major irregularities reported in 2024 (no incidents of paper leaks, etc.) and any small infractions (like a student caught with a cell phone) were handled per policy and reported to DHET. The student eligibility rate for final examinations was 73% against a goal of 86%, meaning 73% of registered students met all requirements (attendance, assessments) to sit for exams. The shortfall is essentially the complement of dropout and disqualified students discussed earlier. The

college's actions to improve attendance and continuous assessment completion are expected to raise eligibility in coming cycles. Additionally, invigilator training was enhanced in 2024 – all exam officers and invigilators underwent training on updated DHET Exam Instructions and random monitoring by an internal audit unit found high adherence to protocols. EWC also welcomed external monitors from DHET during exams, who reported satisfaction with the examination arrangements and security.

10.7. Notable Academic Achievements

Amid the statistics, several highlights deserve special mention:

- The college hosted two Certificate Ceremonies in early 2024 to award certificates to graduates from the previous academic year. In April 2024, 357 graduates received their N6 Certificates in a ceremony jointly held with a sister campus and likewise NC(V) Level 4 graduates were honoured in a dedicated ceremony. These events celebrated student achievement and were well attended by families and community members.
- The college students excelled in co-curricular academic competitions. Besides the WorldSkills medals noted earlier, the college's debate team won the provincial TVET English Debate contest and went on to secure second place nationally. This reflects the strong communication and critical thinking skills being nurtured among our students.
- The college's Occupational Training Unit successfully implemented an Artisans Development Project in partnership with a local industry forum, through which 40 apprentices in trades like Toolmaking and Millwrighting received supplemental training at EWC workshops. By year-end, 36 of them passed their trade tests (90% pass rate), which is an excellent outcome validating the practical training facilities and expertise at the college.
- In terms of distinctions, across all campuses and programs, EWC students earned a significant number of distinctions (merit passes). For example, Boksburg Campus alone recorded **203 distinctions** in 2024 examinations. college-wide, the total number of distinctions is estimated to exceed 900. These achievements were concentrated in subjects such as Computer Practice N4, Entrepreneurship and Business Management N5 and Life Orientation NC(V), where very high proportions of students demonstrated mastery. High-achieving students were recognised at campus award events and some received bursaries for further study.

In summary, the college's academic performance in 2024 remained strong in many respects – high pass rates and numerous student successes – while also highlighting areas for improvement like throughput and certain subject outcomes. The college has been proactive in analysing these outcomes and implementing strategies to support students academically. With ongoing interventions in teaching,

learning and student support (described above), EWC is committed to not only maintaining its commendable performance but also to closing the gaps towards achieving all its academic targets in subsequent years. The lessons of 2024 have been instrumental in refining these strategies and the Academic Board and management will carry them forward into 2025 planning for even better student success rates.





Part C

Governance





11. Report of Council Chairperson

11.1. Constitution of the college Council and Governance Structures

In accordance with Sections 10(4) and 10(6) of the Continuing Education and Training Act, No. 16 of 2006 (“CET Act”), the College Council of Ekurhuleni West TVET College is the institution’s highest decision-making body, responsible for strategic oversight, policy approval and monitoring of management’s implementation of Council directives. During 2024, Council was properly constituted with representation from external appointees, the College Principal, Academic Board, support staff and student governance structures. In May 2024, the Minister appointed four additional external members under Section 10(6), ensuring that the Council’s skill mix included finance, human resources, legal and ICT expertise. Ms Alison Visagie was elected Interim Chairperson and began acting in that capacity on 1 October 2024. No Section 10(4) Ministerial appointees had been received by 31 December 2024; those appointments only took effect in May 2025.

11.2. Names of Council Chairperson and Members

- **Ms Alison Visagie** – Interim Chairperson (Acting from 1 October 2024; appointed under Section 10(6) in May 2024)
- **Mr Molifi Mabe** – Principal and Accounting Officer (ex officio member)
- **Mr Peter Kgorutle** – Deputy Principal: Finance (ex officio member)
- **Ms M.C.N. Dangazele** – Deputy Principal: Corporate Services (ex officio member)
- **Mr. M. Chukudu** – Deputy Principal: Student Affairs (ex officio member)
- **Mr. F.S. Duarte** – Acting Deputy Principal: Registrar (ex officio member)
- **Mr. S.P. Mothelesi** – Council Member (Finance portfolio; Section 10(6) appointee, May 2024)
- **Ms M.C. Thibela** – Council Member (Human Resources portfolio; Section 10(6) appointee, May 2024)
- **Ms N. Maleseha** – Council Member (Legal portfolio; Section 10(6) appointee, May 2024)
- **Mr. G.M. Mogodi** – Council Member (ICT & Infrastructure portfolio; Section 10(6) appointee, May 2024)
- **Dr. Vuyelwa Nhlapo** – Academic Board Representative (internal co-opted member)
- **Ms N. Dickenson** – Support Staff Representative (internal co-opted member)
- **Mr. X Mguni** – SRC President (student representative, elected March 2024)
- **Ms Y Zulu** – SRC Secretary (student representative, elected March 2024)

No Section 10(4) external appointees were in place during the 2024 academic year.

11.3. List of Council Members at Adoption of the Report

All of the above members were serving when this Report was adopted on 1 July 2025.

11.4. Statute under which Each Member Served

All council members in 2024 served under:

- The Continuing Education and Training Act, No. 16 of 2006 (“CET Act”)
- The EWC Council Statute and Council Code of Conduct (as revised December 2024)
- The Charters of the respective Council sub-committees to which they were appointed

11.5. Governance Statement of Council

The Council affirms its collective responsibility for setting the College’s strategic direction, approving major policies and ensuring accountability for resource utilisation and performance. Council convened through a combination of in-person and virtual meetings, received regular management reports from the Principal, and exercised oversight via its sub-committees (Audit & Risk; Finance; Human Resources; Academic Affairs; Infrastructure & ICT; Governance & Nominations). Council is satisfied that, during 2024, it complied with all statutory and regulatory requirements and upheld principles of good governance as set out in the CET Act and King IV Report.

11.6. Council Meetings and Decisions

In 2024 and early 2025, Council held three plenary meetings:

- 21 October 2024 – Additional Members Selection Meeting (Section 10(6) appointments)
- 11 December 2024 – Annual Planning & Policy Approval Meeting (2025 APP, budget, policy updates)
- 27 March 2025 – Special Meeting (outstanding audit, financial and governance matters; minutes pending Chairperson’s signature)

All meetings were quorate, chaired by the Interim Chairperson (or Deputy Chair in her absence), and conducted in line with Council’s Rules of Order. Key 2024 resolutions included: approval of the revised College Statute and Council Code of Conduct; adoption of the 2025 budget and fee structure; authorisation of a R13 million student-debt write-off; endorsement of capital and ICT projects; and sanctioning of a 2.5% staff bonus.

11.7. Reports by Committees of Council

Council sub-committees met as follows in 2024:

- **Audit & Risk Committee** (quarterly): reviewed risk register, monitored audit findings and ensured AGSA recommendations were implemented.
- **Finance Committee** (quarterly): approved budgets, monitored financial performance, and guided fee-setting strategy.
- **Human Resources Committee** (bi-annually): oversaw HR policies, recruitment, and staff wellness initiatives.
- **Academic Board** (quarterly): monitored academic performance, accreditation matters, and examination integrity.
- **Infrastructure & ICT Committee** (quarterly): steered capital project approvals, ICT strategy implementation and digital transformation.
- **Governance & Nominations Committee** (as required): managed Council reconstitution processes and evaluated governance frameworks.

Each committee reported to the full Council, and implementation of committee recommendations was tracked by the Governance & Nominations Committee.

11.8. Report of Council on the College's Functionality

Council is satisfied that management discharged its delegated responsibilities effectively in 2024. Regular management reports covered academic delivery, financial management, risk mitigation, infrastructure upgrades, student support services and compliance. No material non-compliance or governance failures were identified. Despite operating under an interim structure without Section 10(4) appointees, Council maintained full authority and oversight, ensuring uninterrupted governance until the permanent Council takes office in mid-2025.

11.9. Council Sub-committees

Sub-committee	Chair	Members	Frequency
Audit & Risk	Ms Alison Visagie	Dr Vuyelwa Nhlapo; Mr Nelson Mongale; Mr Peter Kgorutle; Ms N. Dickenson	Quarterly
Finance	Mr Peter Kgorutle	Ms Alison Visagie; Dr Vuyelwa Nhlapo; Mr S.P. Mothelesi	Quarterly
Human Resources	Ms M.C. Thibela	Ms Alison Visagie; Ms M.C.N. Dangazele; Mr Nelson Mongale	Bi-annually
Academic Affairs	Mr Molifi Mabe	Dr Vuyelwa Nhlapo; Ms Alison Visagie; Prof A. Ntou (external academic expert)	Quarterly

Sub-committee	Chair	Members	Frequency
Infrastructure & ICT	Mr G.M. Mogodi	Ms Alison Visagie; Mr Peter Kgorutle; Mr Tshegofatso Mogaladi	Quarterly
Governance & Nominations	Ms Alison Visagie	Mr Nelson Mongale; Dr Vuyelwa Nhlapo; Mr Molifi Mabe	As required

All sub-committee charters were reviewed and re-endorsed by Council in December 2024.

11.10. Council Governance

Reports by Committees of Council

Section 10(6) appointees were approved by the Minister of Higher Education and Training and gazetted on 15 May 2024. Four additional members—Mothelesi S.P (*Finance*), Thibela M.C (*Human Resources*), Maleseha N (*Legal*), and Mogodi G.M (*IT & Infrastructure*) assumed office on that date. Ms Alison Visagie was elected Interim Chairperson and began acting in that capacity on 1 October 2024, following the resignation of the previous Chairperson. Section 10(4) Ministerial appointments were only received in May 2025; consequently, there were no Section 10(4) appointees on Council as at 31 December 2024. During 2024, the Council held two meetings:

- 21 October 2024 – Additional Members Selection Meeting;
- 11 December 2024 – Annual Planning and Policy Approval Meeting.

A third meeting occurred on 27 March 2025, addressing outstanding governance and financial matters; its minutes are pending signature by the Chairperson as at 30 June 2025. Key decisions taken in 2024 include:

- Adoption of the revised College Statute and Council Code of Conduct (11 Dec 2024) to align with Sections 44–47 of the CET Act;
- Approval of the 2025 budget, finance policies (including a 2.5% discretionary staff bonus) and students' debt write-off of R13 million.
- Endorsement of capital and infrastructure projects, ICT modernisation plans, and the Annual Performance Plan for 2025.

The interim council, strengthened by the May 2024 Section 10(6) appointments and the October 2024 acting Chairmanship of Ms Visagie, ensured continuity of governance. With Section 10(4) appointments only coming into effect in May 2025, these interim arrangements maintained Council functionality until the fully constituted Council takes office in mid-2025.

12. Council Governance

12.1. Council Composition and Appointments

In 2024, the EWC college council continued to function under an interim council structure while preparations for a fully constituted permanent council were underway. As part of strengthening governance, the Council's nomination committee filled critical vacancies by recommending new members with diverse expertise. Notably, in October 2024 the council shortlisted and recommended Ms. M.C. Thibela for the Human Resource portfolio based on her dual HR and legal expertise and Ms. N. Maleseha for the legal portfolio, bringing a fresh perspective with her legal qualifications and experience. For the business/education seat (with an emphasis on ICT and infrastructure insight), Mr. G.M. Mogodi – possessing a background in business administration and engineering – was recommended to add strategic planning and infrastructure oversight skills to Council.

Furthermore, the council resolved to appoint Mr. Nelson Mongale as a Donor Member of Council, recognising his expertise in economic development and longstanding support to the college. These appointments were submitted to the DHET for the Minister's concurrence, in line with legislative procedures. The council also acknowledged the need to formally appoint a permanent Council Secretariat as required by law – until such appointment, Ms. T. Marema continued to serve as interim secretariat as per Council resolution. (Mr. Mabe, the Acting Principal, specifically referenced the CET Act mandate for a Council secretary position during discussions.) The permanent council composition and secretariat appointment were deferred to 2025 pending Ministerial concurrence and finalization of the new Council structure.

12.2. Policy Decisions and Governance Oversight

The college council held regular meetings (including on 21 October and 11 December 2024) to exercise its governance and oversight functions. Key decisions in these meetings reinforced the college's commitment to good governance and compliance:

- Policy Reviews and Approvals:

In December, council reviewed and approved various college policies and terms of reference for committees, incorporating minor amendments and proofreading recommendations. Policies approved included updated Finance Guidelines (with a 5% increase in certain cost coverage limits), revised Supply Chain Management and Credit Control policies and new Terms of Reference for the Bid Evaluation and Bid Adjudication Committees. These policy updates were informed by internal process recommendations and Auditor-General findings, ensuring alignment with best practices and audit requirements.

- 2025 Budget and Fees:

The council granted approval for the 2025 College Budget and associated course fee structure. DHET's base course fees for 2025 were adopted with an additional 6.5% adjustment authorised by Council. This adjustment was strategically implemented to maximise utilisation of NSFAS bursary allocations – the college noted that in 2024 it had forfeited over R12 million of NSFAS funding due to capped fees that left part of the subsidy unclaimed. By increasing fees within DHET-allowed limits, EWC aims to ensure full drawdown of student financial aid in future, without impacting out-of-pocket costs for NSFAS-funded students (as NSFAS covers the fees). The approved 2025 budget and fee adjustments underscore Council's proactive financial planning and resource optimisation.

- Student Debt Write-offs:

In alignment with the college's Finance Policy and after exhaustive recovery attempts, Council authorised the write-off of irrecoverable debts totalling approximately R13.5 million in outstanding student fees (debt older than 3 years). Additional categories of write-offs were approved for deceased students (R24,263) and other uncollectable amounts (uncleared bank deposits, unrefunded prepayments, etc.), as detailed in management's submissions. These write-offs will be handed over to debt collectors for any last recovery efforts. Council's decision to clear longstanding bad debts aligns with prudent financial management and ensures a more accurate reflection of the college's financial position going forward.

- Staff Recognition:

Council approved a 2.5% discretionary bonus for staff in recognition of their performance and commitment in 2024. This gesture, funded from available discretionary resources, was aimed at boosting staff morale and acknowledging the hard work that led to the college's achievements during the year.

- Other Governance Resolutions:

The council meetings emphasized continued stakeholder engagement – for instance, it was agreed to strengthen collaboration with the Gauteng Provincial Department of Economic Development, which Mr. Mongale (Council donor member) would help facilitate. Council also planned further deliberation on formalizing the council Donor role and the council Secretariat appointment once the permanent Council is established in early 2025. All Council decisions were recorded and implemented in accordance with the CET Act and Council statutes, reinforcing transparency and accountability in governance processes.

12.3. Strategic Planning and Compliance

Throughout 2024, governance structures ensured that institutional planning and reporting remained compliant with national requirements. The college's Strategic Plan 2025–2029 was developed and aligned with DHET frameworks, incorporating broad management input on strengths, weaknesses, opportunities and threats as well as updated vision and mission statements. The plan underwent rigorous review by the Resource and Planning Committee and was approved by Council (with the Principal and Council Chair signing off) prior to submission to DHET. EWC adhered to all DHET planning timelines: submitting the first draft of the strategic plan by 15 August 2024, a second draft by 27 September 2024 and the final signed version on 2 December 2024. The college thus achieved full compliance with planning requirements and is positioned to implement the new strategic cycle. Additionally, the Council's Audit & Risk Committee monitored the college's risk management processes in 2024; an updated institutional Risk Register was compiled and reviewed (see Annexure B) to address emerging risks and ensure effective internal controls. The Audit Action Plan was actively managed, with major findings from the Auditor-General's prior audits marked as resolved or in progress. These measures reflect a governance culture attuned to continuous improvement, risk mitigation and adherence to statutory mandates.

12.4. Council Transitions in 2024

A significant governance event was the end of the five-year term for several external council members on 4 October 2024. These members had originally been appointed in 2019 and their term expiries meant that the college, in consultation with DHET, undertook a reconstitution process in late 2024. The outgoing council members – whose expertise spanned HR, Legal, Academic, Finance and Audit & Risk portfolios – were acknowledged for their service. The Minister of Higher Education and Training, in concurrence with the Gauteng Province Education authorities, appointed a new cohort of council members effective October 2024, ensuring continuity of governance. An orientation for new council members was conducted in November 2024 to brief them on the college's status, the CET Act and their fiduciary duties. The new Council will steer the college from 2025 onward, building on the solid governance foundation laid by their predecessors.

12.5. Accountability and Ethics

The council and management of EWC are committed to principles of good corporate governance, including those in the King IV Report on Good Corporate Governance. During 2024, council members and senior managers were required to annually declare any financial or personal interests that could conflict with their duties; no material conflicts of interest were noted. The college has a Code of Conduct for council members and there were no breaches of conduct reported. The Audit & Risk Committee monitored compliance with laws, regulations and Council policies – confirming in its

annual report that the college complied with the CET Act and other key legislation (a minor finding was noted regarding initial misclassification in financial statements, which was corrected before final audit sign-off). Importantly, no instances of fraud or irregular expenditure were detected or reported in 2024. The college utilises the National Anti-Corruption Hotline and any allegations are investigated; in 2024, there were no substantiated cases of fraud involving Council or staff. This clean bill is reflected in the Auditor-General's report, which did not identify any material compliance deviations or fraud issues.

In conclusion, governance at Ekurhuleni West TVET College during 2024 was robust and compliant. The college council actively fulfilled its governance role, meeting regularly and guiding the institution's strategic direction and accountability. Through its committees, the council maintained oversight of critical areas like finance, risk, academics and human resources. All activities were carried out within the legislative framework and with an ethos of transparency and service to the college's mission. This strong governance environment has been fundamental to the successes documented in the academic and financial performance sections of this report.

13. Academic Performance and Student Affairs

13.1. Enrolment and Program Delivery

The college continued to fulfill its academic mandate by offering a range of National Certificate (Vocational) [NC(V)] programs, Report 191 (NATED) programs in Business and Engineering, as well as Pre-Vocational Learning (PLP). In 2024, the college registered a total headcount of 14,554 students, meeting its enrolment targets and slightly exceeding projections in certain areas.

The distribution of enrolments by program type is shown below:

NC(V) Programs constituted the largest share of enrolments (7,337 students), followed by Engineering studies (4,116) and Business studies (2,947) in the Report 191 stream, with 153 students in PLP bridging programs. This diverse enrolment profile reflects the college's commitment to providing both vocational and theoretical streams to meet student and industry needs. The college's application and registration processes were notably streamlined through online systems in 2024 – all NC(V) and NATED applications for the year were conducted online. In Semester 1, the Kempton Campus piloted a decentralised online selection and admission process, after which the system was centralised college-wide (handled by the Business Management Services unit) in later terms. The fully online registration platform improved efficiency and accessibility for prospective students, aligning with the college's digitalisation goals (see section 5).

13.2. Student Achievement and Results

Academic performance indicators for 2024 showed positive outcomes and some improvements over the prior year. The overall pass rate across the college was approximately 86.5%, a slight increase from 2023's 85.0% average. Several campuses achieved results above the college average. For example, Kempton Campus reported an NC(V) pass rate of 88.25% for the November 2024 examinations (prior to supplementary exams), reflecting strong performance in vocational programs. At Boksburg Campus, the average pass rate improved to 85.25% in 2024 (up from 83.8% in 2023) with 203 distinctions earned, closing the gap toward the overall college average. Germiston Campus maintained high outcomes in several NC(V) Programs, achieving a 86.71% average NC(V) pass rate for 2024 (comparable to its 2022 level of 86.93% and just under 2023's 88.37%). Notably, Germiston's NC(V) results included outstanding pass rates in specific programs such as Education (95.13%), Hospitality (92.11%) and Mechatronics (90.44%).

These figures underscore the college's continued academic strength in both vocational and engineering fields. In the Report 191 (NATED) examinations, similar analyses were conducted by campuses; for instance, Germiston Campus tracked performance over all three trimesters for Engineering studies and reported consistent improvement in Business studies semester results year-on-year. Across EWC, average student retention also improved and the college met its N6 certification output targets for 2024. However, certain areas remained challenges – e.g: the overall NC(V) Level 4 completion rate (12%) fell short of the 15% target, indicating a need for continued support for final-level students. The Academic Affairs division has noted key subjects (such as Mathematics L4 and Electrical Systems L4) that impacted success rates and is implementing focused interventions (remedial classes, peer tutoring) to address these in the next academic year.

13.3. Academic Highlights and Achievements:

Beyond pass rates, the 2024 academic year was marked by numerous successes and initiatives aimed at enhancing educational quality:

- National and International Competitions:

Germiston Campus brought pride to EWC by excelling in the WorldSkills Competition. In February 2024, two Germiston students participated in the national WorldSkills finals, securing a bronze and a gold medal. The gold medalist, Mr. Kabelo Morobela, went on to represent South Africa at the international WorldSkills competition in France in late 2024. This achievement not only showcases the high-caliber practical skills of EWC students but also aligns with the college's vision of producing graduates competitive on global platforms. The college celebrated these competitors, recognising their dedication and the mentorship provided by their lecturers.

- Programme Accreditations:

EWC expanded its accredited program offerings in 2024. Germiston Campus obtained four new QCTO accreditations during the year. The qualifications accredited include Mechanical Fitter, Mechatronics Technician, Automotive Motor Mechanic and Fitter & Turner trades. These accreditations by the Quality Council for Trades and Occupations are a significant achievement, positioning the college to offer more occupational programs and meet our strategic target of at least 20 new accreditations over the medium term. By year-end, EWC was well on track to reaching this goal, reflecting responsiveness to industry needs and national priorities in artisan training.

- Extracurricular Excellence:

Students actively participated in sports and cultural activities, contributing to a vibrant campus life. At Germiston Campus, for example, 12 students were selected to represent Gauteng Province in the National TVET Summer Games Tournament held in Port Shepstone from 21–27 September 2024. EWC teams competed in Rugby, Soccer, Chess, Netball and other codes, demonstrating commendable sportsmanship and earning accolades for the college. Such extramural achievements develop students' soft skills and school spirit, complementing academic development. Campuses also held year-end student functions – Germiston hosted a well-attended farewell for exiting students on 22 November 2024, fostering alumni relations and celebrating student successes.

- Certification Ceremonies:

The college successfully hosted graduation and certificate ceremonies during 2024 to honour student achievements. A notable highlight was the N6 Certificate Ceremony in April 2024, held as a joint event for Germiston and Kathorus Campuses (hosted at Kathorus) where 357 students were conferred their certificates. Similarly, a combined NC(V) certificate ceremony for Germiston and Boksburg Campus graduates was organised at Boksburg Campus later in the year. These dignified ceremonies, supported by the Marketing and Communications division, provided due recognition to graduates and encouraged continuing students to strive for completion. The involvement of multiple campuses showcased unity and shared celebration of academic excellence across EWC.

- Teaching and Learning Enhancements:

Throughout 2024, EWC emphasized improving teaching quality and learning support. Class attendance and lesson planning were closely monitored; for instance, Boksburg Campus implemented weekly checks of lesson plan submission and conducted regular class visits by academic managers. Performance Output Monitoring (POM) reports were compiled to identify low-performing subjects, followed by targeted interventions

(remedial tutorials, extra classes) to boost results. All scheduled internal assessments (ICASS and ISAT) were completed on time and moderation processes were successfully carried out, with scripts submitted to Umalusi for external moderation as required. EWC also invested in new teaching technology – interactive smart boards were installed in several classrooms and became actively used in 2024. The college continued to advocate for utilisation of the Learning Management System (LMS) (Desire2Learn platform) by both staff and students. LMS orientation sessions were held and although some challenges (e.g: delays in distributing student data SIM cards) affected initial usage at certain campuses, by year-end there was increasing uptake of online learning materials.

The IT division reported that a total of 7,841 LMS logins were recorded by staff and students in 2024 (counting one login per user per day) – an encouraging indicator of growing engagement with digital learning content. Additionally, the college integrated e-books into teaching: by the end of 2024, 285 e-textbooks had been uploaded to the EWC e-book platform (via Microsoft Azure) and all relevant lecturers and students were provided access through single sign-on accounts. The integration of e-books (notably for courses like Human Resource Management N6, IT Level 4, Education & Development Level 4) reduced reliance on physical books and enriched the learning experience. Training was given to ensure lecturers could effectively incorporate these digital resources into their lessons. The college even launched “team teaching” initiatives – leveraging its network infrastructure, lecturers at one campus broadcasted live lessons to students at other campuses in real-time, enabling sharing of specialist expertise across the college. This approach, trialled in subjects with limited specialist lecturers, proved effective and will be expanded as part of blended learning and inter-campus collaboration.

13.4. **Student Support and Affairs**

The college maintained a strong focus on student support services and governance in 2024. The college council bolstered student governance by formally establishing a Student Affairs Committee of Council in 2024, which includes the Student Representative Council (SRC) President and Secretary as members. This committee provided effective oversight of student welfare and development programs. The SRC itself was constituted through online SRC elections (facilitated by an independent service provider) by end of March 2024, in line with DHET requirements. The elected SRC participated actively in governance structures, holding seats on the college council, Academic Board and Financial Aid Committee, thereby ensuring student voices in key decisions. Throughout 2024, EWC experienced no student unrest – a result attributed to robust student engagement, transparent communication and responsive support services. Effective financial aid administration (with NSFAS bursaries) and prompt resolution of student issues helped maintain campus stability. The Student Support Services (SSS) unit continued to provide critical services such as counselling, academic tutoring and career guidance.

An important milestone was the initiation of a Disability Unit to better support students with disabilities, part of the college's drive for inclusivity. Furthermore, the college offered employability skills training to all exiting students (e.g: CV writing, interview workshops) as well as ongoing psycho-social support via professional counsellors. These efforts ensured that students were not only academically prepared but also personally supported and work-ready upon graduation. The college's high examination compliance rate of 99% (minimal exam incidents and timely conduct of all exams) in 2024 also reflects the diligence of both staff and students in adhering to assessment protocols. Overall, the academic and student affairs achievements in 2024 align with the college's strategic objectives of improving student success, widening access (through online processes) and fostering an environment conducive to learning and personal growth.

14. Academic Performance

14.1. Enrolment and Programme Delivery

The college exceeded its 2024 enrolment targets for vocational programmes. For example, at Tembisa Campus the projected enrolment for NC(V) programmes was 1,075 but the actual enrolment reached 1,119 (44 students over target). Table 1 below illustrates the enrolment versus projection for NC(V) Levels 2–4 at Tembisa, highlighting areas of over- or under-enrolment. Overall, NC(V) Level 2 and Level 4 intakes were above projection, while Level 3 was slightly under target.

Table 1: Tembisa Campus NC(V) 2024 Enrolment vs Projections

NC(V) Level	Projected	Actual	Variance	Status
Level 2	500	547	+47	Over-enrolled
Level 3	350	337	-13	Under-enrolled
Level 4	225	235	+10	Over-enrolled
Total	1,075	1,119	+44	Over-enrolled

In addition to its mainstream NC(V) and Report 191 (Nated) programmes, EWC expanded its occupational programme offerings in 2024. Notably, the Centre of Specialisation (CoS) Electrician trade programme was launched with 30 apprentices recruited. These apprentices were selected through a rigorous process (including aptitude testing and medical screening) and the programme commenced in 2024 without initial discretionary funding; however, funding support was secured during the year from EWSETA (15 apprentices) and AgriSETA (10 apprentices). Another new occupational programme implemented was the Solar Photovoltaic Service Technician (SPVT) qualification, for which 45 apprentices were recruited by February 2024. The SPVT on-site training phase began in August 2024.

14.2. Examination Performance and Quality

Academic quality processes were effectively managed in 2024. The college adhered to the DHET academic calendar and assessment plans; a final NC(V) assessment schedule was distributed to all lecturers in January. The administration of examinations was successful – for instance, a DHET monitoring visit during the October/November 2024 final exams found 100% compliance in exam conduct and security. Invigilator training was provided on 24 October 2024 to both internal staff and 14 external invigilators, ensuring all were familiar with revised examination guidelines. Internal Continuous Assessment (ICASS) and Integrated Summative Assessment Tasks (ISATs) were carried out per policy; ISATs ran from 15 July to 23 August 2024 and were duly moderated and verified by senior staff. The 2024 supplementary exams (mop-up) were also administered smoothly, with permits issued to students in advance. Overall pass rates remained high (e.g. NC(V) pass rate ~88% for November 2024 exams, before supplemental sittings), maintaining the college's reputation for academic excellence.

14.3. Work-Integrated Learning (WIL) and Industry Placement

EWC continued to emphasize work-integrated learning as part of its academic mandate. During 2024, a substantial number of students in both vocational and occupational programmes were placed in industry for practical experience. Across the college, 57 NC(V) students (in programs requiring 6–12 months workplace exposure) and 238 Report 191/National Diploma students (18–24 months placements) were successfully placed at various host employers for internships or experiential training. At Tembisa Campus, all 30 CoS Electrician apprentices were placed with industry partners for their on-the-job training; host employers included Bangwanati Engineering (5 apprentices), Explosion Proof Projects (5 apprentices) and MJ Construction (15 apprentices). These partnerships ensured that apprentices could complete the required workplace components of their trade qualifications. In total, the college facilitated approximately 80 apprenticeship training opportunities in 2024 through SETA-funded initiatives. Notably, Services SETA funded 20 apprentices and merSETA funded 60 apprentices as part of artisan development programmes. Dozens of apprentices in trades such as Mechanical Fitting, Millwright, Electrical, Welding and Automotive Mechanic were placed with companies like Hydac Technology, Mayfair Gearbox, Isegen, Diesel Innovations and others to complete their practical trade requirements. This practical exposure greatly enhances students' employment prospects and aligns with the college's goal of responding to industry needs.

14.4. Programme Accreditation and Expansion

To support future growth, EWC sought accreditation for several new occupational programmes toward the end of 2024. Applications were submitted to the QCTO for qualifications including Project Management, Computer Technician, Cyber Security, Retail Manager (to be offered at

various campuses), Cellphone Repair (at Kathorus Centre for Entrepreneurship) and Automotive Motor Mechanic (extension to Kempton campus). By year-end, Tembisa Campus had already achieved accreditation to offer the Occupational Certificate: Automotive Motor Mechanic (NQF Level 4) and a suite of Solar Photovoltaic (SPVT) qualifications (Occupational Certificate and Higher Occupational Certificate at NQF Level 5, plus related Standalone Installer/Mounter certificates at NQF Level 4). These accreditations position the college to broaden its programme mix in high-demand skill areas.

14.5. Short Skills Programs and Training Output

In addition to full qualifications, the college delivered a number of accredited short skills programmes in 2024 via special projects and partnerships. **Table 2** highlights key skills programmes conducted, the number of students trained, funding source and duration. These courses were implemented in collaboration with Sector Education and Training Authorities (SETAs), industry partners and higher education institutions to enhance students' skills in specific areas.

Table 2: Accredited Skills Programmes Conducted in 2024

Skills Programme	Students Trained	Funder/Partner	Duration
Data Analytics	8	INSETA	10 days
Work Readiness (Workplace)	25	INSETA	10 days
Sales Process	7	INSETA	10 days
End-User Computing	60	FASSET (Public Sector)	10 days
FAME Artisans Project	8	Anglo American	12 months
4IR Digital Skills (IT)	26	Univ. of Johannesburg (UJ)	6 months

Sources: Occupational Programmes Annual Report 2024

These programmes were successfully delivered and yielded certified competencies for the participants. For example, 8 students completed a 10-day Data Analytics skills programme in October 2024 and received certificates of competence. Similarly, 25 interns attended a Work Readiness programme to prepare them for the transition into employment. A large cohort of 60 finance interns from various host employers were trained in End-User Computing basics (NQF Level 3) through a partnership with the Public Sector

Accountancy and Audit Academy funded by FASSET. Moreover, through the FAME apprenticeship project sponsored by Anglo American, 8 learners received a full year of practical artisan training in 2024. The college also continued its collaboration with the University of Johannesburg on a Fourth Industrial Revolution (4IR) IT skills course, with 26 learners enrolled in a 6-month programme covering AI, data science, programming and other 4IR topics. Seven students from the 2023 intake of this course graduated in June 2024 and a new intake commenced training in July 2024.

Through these varied academic initiatives – from bolstering enrolments to expanding occupational training and forging industry partnerships – Ekurhuleni West TVET College maintained strong academic performance in 2024. The college not only achieved high pass rates and certification outcomes, but also made significant strides in aligning its programmes with labour market needs, thereby fulfilling its core mission of empowering students with relevant knowledge and skills.

15. Human Capital Management

EWC recognises that academic excellence is underpinned by the quality and well-being of its staff. Staff Establishment: In 2024 the college's campuses were staffed with a balanced complement of academic and support personnel. For instance, Kempton Campus had 58 lecturers (PL1), 14 senior lecturers (PL2) and a range of support staff including Student Support Officers, technicians and general assistants. Key vacancies in academic leadership were filled in acting capacities to ensure continuity of teaching and learning. Across all campuses, staff continued to deliver on the college's mandate effectively, as reflected in the stable academic results.

15.1. Staff Wellness and Development

The college placed strong emphasis on employee wellness during the year. An Employee Wellness Day was organised on 1 March 2024 at Kempton Campus, where staff from all campuses were invited to participate in health screening, fitness sessions, massages and team-building activities. Expert speakers addressed employees on various wellness topics, which staff found highly informative and motivating. Furthermore, many staff took part in ongoing weekly aerobics sessions every Friday as part of the wellness program. Campus social committees also arranged team-building outings to boost morale and collegiality. These initiatives contributed to a positive work environment and helped staff manage work-related stress.

In terms of professional development, staff were engaged in continuous improvement of academic delivery. Heads of Department and Senior Lecturers conducted regular class visitations to mentor lecturers and ensure teaching quality (with 100% of planned class visits completed). Internal training workshops were held for lecturers on curriculum changes and examination invigilation (e.g: updated exam guideline workshops in October 2024). Management also supported change management efforts to

strengthen departments that directly support students. For example, in 2024 the college appointed a new Senior Financial Aid Officer and two additional Financial Aid Officers, significantly increasing capacity in the Financial Aid Office. This move addressed a critical support function and was noted as a positive development in ensuring timely processing of student bursaries and allowances.

15.2. Labour Relations and Stability

The 2024 academic year was characterised by a stable labour environment with no major industrial actions or disruptions. Through effective communication and the support of the Student Representative Council in addressing student issues, all six campuses reported a harmonious atmosphere conducive to teaching and learning. Regular Broad Management Team (BMT) meetings were held to discuss operational challenges and share best practices among campus management, ensuring that any staff or student concerns were proactively managed. The college's compliance with health and safety standards (certified via ISO 45001:2015) also contributed to staff well-being by providing a safe working environment.

In summary, Human Capital Management in 2024 focused on maintaining a qualified, healthy and motivated workforce. By investing in wellness, filling critical posts and fostering a supportive working climate, EWC enabled its staff to perform optimally – a foundation for the institutional successes outlined in this report.

16. Infrastructure and Resources

Significant investments and improvements were made in 2024 to ensure that the college's infrastructure and resources meet the needs of effective teaching and learning. These enhancements spanned physical facilities, learning materials and health and safety provisions.

16.1. Capital Infrastructure Upgrades

To address capacity constraints, EWC procured two new mobile classroom units for Tembisa Campus in late 2024. Assembly of these prefabricated classes began on 17 December 2024 and was completed by 19 January 2025, adding much-needed teaching space in time for the 2025 intake. Throughout 2024, safety-related upgrades were carried out in response to Occupational Health and Safety (OHS) audits. Notably, at Tembisa Campus the hall's emergency exit doors were replaced with aluminum doors and the cafeteria received a new aluminum door including an additional emergency exit as recommended by OHS inspectors. Likewise, the Electrical and Fabrication workshops were fitted with aluminum emergency exit doors for improved safety compliance. These upgrades ensure that campus facilities not only meet regulatory standards but also provide a safer environment for students and staff.

Across other campuses, infrastructure maintenance and refurbishment continued as planned in the college's infrastructure development program. Alberton Campus, for example, hosted provincial sports training on its upgraded sports fields, reflecting improvements in recreational facilities. Germiston Campus was identified as the site for the new Disability Support Unit (see section 4) and its venue was renovated in 2024 to be accessible and fit-for-purpose. By year-end, that unit's physical space was ready for operation, awaiting final furnishings and equipment in early 2025.

16.2. Learning Resources and Materials

Ensuring the availability of quality learning and teaching materials remained a priority. In 2024, Learning and Teaching Support Material (LTSM) provisioning was effectively managed – all students received the required textbooks or e-learning resources for their courses. The college distributed calculators to all students enrolled in Mathematics courses and introduced e-books for certain programmes: for instance, Information Technology Level 4 students were provided with e-book vouchers instead of traditional textbooks. Surplus textbooks and materials were returned to the central Learning Material Warehouse for efficient stock control and cost saving. Additionally, the college invested in curriculum-aligned training material for its expanding occupational programmes. Standardized learner guides and facilitator guides for trades such as Millwright, Mechanical Fitter, Fitter & Turner, Electrician, Motor Mechanic, Assistant Baker, Assistant Welder and Chef were procured and uploaded to the college's Quality Management system repository. This ensures that new occupational training (especially at sites like the Centres of Entrepreneurship/Innovation) has a consistent supply of accredited material.

16.3. Personal Protective Equipment (PPE) and Operational Resources

With many students enrolled in engineering and workshop-based programmes, the college provided PPE to all requiring students. In 2024, Personal Protective Clothing items were received and issued to students as follows: 300 industrial two-piece conti suits (100% distributed), 50 dust coats (100% distributed), 300 pairs of safety boots (200 "Inkunzi" and 100 "Rebel" brand, all issued) and 600 branded golf shirts for workshop use (all issued). These items were funded through the college budget and ensure that students can participate in practicals safely and professionally. In addition, the college received a generous donation of PPE from the Gift of the Givers Foundation on 16 October 2024, consisting of 220 hard hats, 300 ear plugs and 240 pairs of safety gloves, which were immediately allocated to students in need. This collaboration with external donors augmented the college's resources and exemplified community support for education.

The college's investment in ICT infrastructure also continued. All campuses are connected to the central Business Management System (BMS) and internet, facilitating the online registration and placement systems mentioned elsewhere in this report. Classrooms are increasingly equipped with smart boards and projectors, supporting blended learning. Notably, by 2024 EWC

maintained its four ISO certifications (9001:2015 for Quality Management, 14001:2015 for Environmental Management, 45001:2015 for OHS and 27001:2015 for Information Security), indicating that infrastructure and resource management processes meet international standards.

In summary, 2024 saw EWC strengthening its physical infrastructure (through new classrooms and safety upgrades), ensuring ample learning resources (textbooks, e-resources, PPE) and maintaining high standards in facility management. These efforts create an enabling environment for quality education delivery and support the college's strategic goal of improved teaching and learning conditions.

17. Student Support Services

Ekurhuleni West TVET College continues to place students at the center of its operations, providing comprehensive support services that span academic guidance, extracurricular development, wellness and governance. In 2024, the Student Support Services (SSS) and Student Affairs departments implemented a range of initiatives to enhance student success and experience.

17.1. Orientation and Induction

At the start of the academic year, all campuses conducted student induction/orientation programs for new and returning students. For example, Tembisa Campus held induction sessions on 8 February 2024 for first-time entering students (483 attendees) and on 9 February for returning students (182 attendees). These sessions introduced students to the campus and college systems, covering topics such as the academic programmes offered, rules on punctuality and attendance, the Student Code of Conduct, grievance procedures, student governance structures and available support services. Information on Sports, Arts & Culture activities (including entrepreneurship competitions and WorldSkills competitions) and peer education programs was also shared. Where SSS staff could not attend in person, standardized induction presentation slides were provided to campuses by the central Student Affairs office, ensuring consistent messaging on key issues like financial aid, health and safety and extracurricular opportunities. This thorough induction process helped students integrate into the college environment and set expectations for academic and behavioural standards from the outset.

17.2. Academic Guidance and Placement Testing

To support proper course placement, the college employs an online Learner Profiler tool for all new students. In 2024, Student Affairs staff monitored and assisted with placement testing during the enrolment period. The profiler assesses each student's literacy and numeracy levels and captures their career interests, then suggests suitable programmes aligning with the student's abilities. If a student's preferred choice at registration differed significantly from the profiler's recommendation, they were referred to Heads

of Department or academic advisors for additional guidance and counselling. This ensured that students made informed programme choices. College-wide, a total of 19,353 prospective students completed the placement tests in 2024, reflecting the large scale of this support intervention. By helping students “get in the right course,” the college aims to improve throughput and reduce drop-out rates. Indeed, students who needed foundational support were identified early (some directed to the Pre-Vocational Learning Programme) and many were guided into programmes where they have a higher chance of success.

17.3. Financial Aid and Bursary Support

The Student Support Services unit, in collaboration with the Financial Aid Office, facilitated access to bursaries and scholarships. In 2024, over 12,000 EWC students received funding from the National Student Financial Aid Scheme (NSFAS). The college successfully loaded registration data for 10,016 funded students and worked with NSFAS to resolve appeals for those initially disqualified. By year-end, 100% of tuition fees for eligible students were covered, with NSFAS disbursing over R96 million against claims of R98.9 million (only ~2.5% remaining balance due). The college also administered other bursaries (e.g. from SETAs and provincial sources) to ensure no qualifying student was left without financial support. A notable improvement in 2024 was the strengthening of the Financial Aid Office (through new appointments as mentioned in section 2), which resulted in faster processing of allowances and better student service.

17.4. Health, Wellness and Counselling

Student wellness remained a crucial focus area. Throughout 2024, EWC, often in partnership with Higher Health and local health organisations, conducted various health and wellness campaigns on campuses. These included:

- Blood Donation Drives:

The South African National Blood Service (SANBS) visited campuses periodically. At Tembisa Campus, for example, blood drives were held on 28 February and again on 15 July 2024, with good student participation and units collected on each occasion.

- Substance Abuse Awareness:

An anti-substance abuse advocacy event took place on 24 May 2024, organised by the campus Wellness Officer at Tembisa. External stakeholders – Tembisa NICRO (an NGO), the SAPS Tembisa South police and the Makukhanye Drug Rehabilitation Centre – were invited to educate students about the dangers of drug and alcohol abuse. The event

was well-received and forms part of the college's efforts to promote a drug-free campus environment.

- **General Health Services:**

Through the Higher Health initiative, students had access to services such as HIV testing, TB screening, mental health counselling and sexual health education. Wellness days were held where students could get their health vitals checked and receive counselling referrals as needed. (Photographs of these activities were captured in the Student Affairs report.).

- **Rixile HIV/AIDS Programme:**

The college participated in the DHET's Rixile Health Program, which trains peer educators on HIV/AIDS awareness and general wellness. Trained peer educators in turn hosted dialogues and support sessions in 2024 (details captured in the SSS quarterly reports).

These health and wellness campaigns contributed to a supportive campus climate. Students are more likely to succeed academically when their well-being is addressed and the college's collaboration with health agencies ensures students receive help beyond academic support.

17.5. Extracurricular Development – Sports, Arts & Culture

EWC students enthusiastically engaged in sports and cultural activities during 2024, achieving commendable results. Early in the year, the college held its Inter-Campus Arts and Culture Competition on 21 April 2024, hosted by Tembisa Campus. Students from all six campuses competed in categories such as drama, gumboot dance, pantsula dance, poetry, hip-hop and freestyle dance. Tembisa Campus performers excelled – securing 1st place in Gumboots, Pantsula Dance and both Male and Female Poetry, as well as 2nd place in Drama and Hip-Hop. All first-place winners went on to represent EWC at the Provincial Arts & Culture competition, showcasing the talent nurtured at the college. On 22 April 2024, an Inter-Campus Sports Tournament was held at Germiston Stadium where the college's campus teams competed in various sports. Notably, the EWC basketball team (with players from multiple campuses) won against Kempton Campus and six of its players – including one female – were selected to represent the college in the regional COSACSA league. Additionally, EWC had student-athletes in chess, volleyball, soccer and netball training for the COSACSA Gauteng games. (Unfortunately, Gauteng Province did not attend the 2024 national TVET Athletics meet in KZN due to logistical issues.)

At the provincial and national level, EWC also shone. The women's netball team clinched the Gauteng TVET League Championship and went on to win the 2024 TVET Cup (national tournament) for netball. The men's netball team

took bronze in the TVET Cup – a notable achievement especially given the challenge of establishing a male team that year. As a result of winning provincials, the EWC female netball squad will represent Gauteng in the National TVET Championships in early 2025. The college's commitment to sports development was further evident as it procured new sports attire for all teams and the choir in 2024. EWC also proudly hosted major events: Boksburg Campus was the venue for the first-ever Gauteng TVET Language Festival in 2024 and Kathorus Campus hosted the Provincial Sports Awards ceremony, both of which were successful showcases. These activities not only enriched student life but also helped identify talent – for example, Germiston Campus student Kabelo Morobela won a gold medal at the WorldSkills South Africa competition and represented the country internationally in France in late 2024. The culture of excellence in sports and arts is supported by college management's full backing (budgets for Sports, Arts & Culture were fully utilised to support competitions and logistics).

17.6. Student Governance and Leadership (SRC)

Democratic student governance remained vibrant at EWC in 2024. The Student Representative Council (SRC) elections were conducted on 7–8 March 2024 via a secure online voting system. Voter turnout increased significantly, with 3,524 students voting – the highest participation in four years (up from 2,872 in 2023). After a minor rerun for an uncontested Deputy President position on 19 March, the new 2024/25 SRC Executive was constituted. Importantly, the college achieved the DHET gender representation targets in the SRC: the EWC Institutional SRC is 56% female and 44% male. The elected SRC consisted of 9 executive members representing all campuses, including a President (from Germiston Campus), Deputy President, Secretary, Deputy Secretary, Treasurer and portfolio officers for Academic & Transformation, Sports, Arts & Culture, as well as Gender & Disability advocacy. Following elections, an SRC Induction and Leadership Training workshop was held on 12 July 2024 at Boksburg Campus Auditorium.

This induction, facilitated with support from DHET and college management, introduced student leaders to institutional governance processes, the CET Act framework and their roles and responsibilities. Additionally, from 4–6 October 2024, the college organised a Leadership Development Retreat at Kopanong Conference Centre for SRC and Campus Representative Council (CRC) members. This intensive training covered leadership skills, teamwork and strategic planning. The student leaders highly valued the training, as evident from anonymous evaluations and it has been integrated as an annual practice. In an enriching cross-cultural experience, EWC also sent six CRC members to join a leadership exchange session with visiting students from Bluegrass Community College (USA) at Kruger National Park, broadening their horizons on global leadership and diversity.

Throughout 2024, the SRC actively engaged in college governance and student development activities. The council developed a Plan of Action and

met regularly with college management. For instance, quarterly SRC–Management meetings were held, first on 4 August 2024 at Corporate Centre, to discuss student issues and progress on SRC projects. The SRC also participated in the college’s strategic planning session in November 2024 to present student perspectives for the 2025 plan. All SRC meetings were carried out according to a submitted schedule, only one meeting was missed due to exam period) and minutes were properly recorded and submitted in compliance with governance protocols. To enable the SRC to perform their duties, EWC provided various privileges and resources: each SRC member received three branded golf shirts for daily identification on campus, a laptop device for official use and a monthly data allocation. These tools allowed student leaders to communicate effectively and carry out tasks such as writing reports, attending virtual meetings and coordinating with their constituents.

17.7. Career Services and Graduate Support

Preparing students for employment and tracking their outcomes are integral parts of SSS. In 2024, Employability Skills Training was rolled out for all final-year students. Workshops on CV writing, interview skills, professionalism at work and entrepreneurship were conducted toward the end of each trimester/semester, so that graduating students left with job-readiness skills. All exiting students across the college underwent this training as part of their readiness for the world of work. The SSS Department’s annual report indicates that every candidate who was due to graduate was given an opportunity to participate in these sessions, often facilitated by industry experts or via online modules. The college also hosted an N6 & NC(V) Level 4 Exit Workshop in partnership with companies and the Department of Labour, focusing on work-seeking strategies and further study options (this was one of the highlights mentioned in campus reports).

After students graduated or exited their programmes, the college continued to track alumni (past students) to evaluate employment outcomes and offer support where possible. In 2024, the Student Placement and Tracking unit made phone contact with graduates to inquire about their employment status and whether they were employed in fields related to their qualifications. Based on the responses recorded (for those graduates who were reachable), an internal report was compiled showing percentages of students employed, seeking employment, self-employed, or pursuing further studies. This data helps EWC assess the effectiveness of its programmes in leading to jobs. (For instance, preliminary data showed a considerable portion of Engineering graduates entering apprenticeships or employment within 6 months of qualifying, whereas some Business Studies graduates took longer to secure relevant positions – such insights are being used to adjust curriculum emphasis and placement assistance.) The college also encourages and facilitates articulation to higher education for its top-performing graduates: several 2024 graduates were accepted into university degree programmes and the college has articulation agreements (such as the UNISA partnership for advanced diplomas).

A major development in student support was the establishment of a dedicated Disability Support Unit. In 2024, EWC earmarked a facility at Germiston Campus for this unit and completed renovations to make it accessible (with features like ramps, adaptive furniture and assistive technology). Implementation plans and service protocols for the unit were drafted in late 2024, with the unit expected to become fully operational by March 2025. Once launched, this unit will coordinate support for students with disabilities across all campuses – including academic accommodations, assistive devices, sign language interpretation and liaison with lecturers – thereby ensuring equitable access to education. The SRC played a role in advocating for this unit, with an SRC portfolio member for Gender & Disability focusing on inclusion matters. The college's commitment to students with special needs is further evidenced by the disability data collected via the learner profiler: students disclosed various disabilities and chronic conditions and Wellness Officers verified these and arranged support or referrals as needed.

Overall, in 2024 the Student Support Services and Student Affairs initiatives at Ekurhuleni West TVET College were comprehensive and impactful. From the moment students applied (via placement testing and orientation) through their campus life (health, wellness, sports and leadership development) to the point of graduation and beyond (employability training and alumni tracking), the college provided robust support. These efforts contributed to a conducive learning environment and have been instrumental in the sustained high performance and positive outcomes achieved by the college during the year under review. Each aspect of student support is aligned with the college's strategic objective of "improved student success and wellbeing", as mandated by the DHET and articulated in the college's Strategic Plan. The successes highlighted in this section underscore the college's dedication to empowering students holistically, in and out of the classroom.

18. Human Capital Management

18.1. Staff Establishment and Composition

The college's human resources remained stable in 2024, with a total staff complement of approximately 561 (full-time equivalent) employees, consisting of 402 lecturing staff (Post Levels 1–5) and about 159 support staff (salary levels 1–14). This establishment covers both the DHET-payroll staff (PS) and college-payroll staff (CS) across all campuses and the central office. The lecturing cadre includes instructors for NC(V), Report 191 and other programs, while support staff encompass administration, finance, IT, HR, student support, maintenance and management personnel. Figure 2 below provides an overview of the gender distribution of EWC employees, illustrating the college's progress toward gender equity:

As shown above, women make up just over half of the college's employees. In the academic ranks, 212 out of 402 lecturers are female (~52.7%) and in the support staff category, approximately 60% are female. The college also

continues to be racially representative in line with South Africa's equity goals: the vast majority of staff (over 95%) are from historically disadvantaged groups (Black African, Coloured, or Indian), with a small proportion (under 5%) being White. This demographic profile demonstrates the college's adherence to its Employment Equity Plan. At senior management levels, diversity is likewise evident – the college Principal (Acting) and several campus managers and heads of division are female and previously under-represented groups hold key leadership roles. The college maintains an updated Equity Grid for both CS and PS staff, which is monitored by the HR department and reported to Council. In 2024, EWC achieved its equity targets in most categories, though it identified the need to improve representation of persons with disabilities in the workforce.

18.2. **Appointments and Staff Mobility**

During 2024, EWC undertook recruitment to fill critical vacancies and also saw some staff turnover due to retirements, resignations and transfers. A number of long-serving staff members left the college in 2024, including both permanently employed staff and contract trainees/interns who completed their tenure. For example, Germiston Campus reported the departure of seven staff members (academic and support) and several interns during the year. Across all campuses, the HR Department processed exits in line with policy (conducting exit interviews and ensuring knowledge transfer where possible) and initiated recruitment to replace key roles. Concurrently, the college appointed new staff and trainees to bolster capacity. This included hiring lecturers in high-demand subjects and bringing in SETA-funded interns for work-based experience in departments like IT, Finance and Student Support. Thanks to these efforts, most vacant posts were filled or in the process of being filled by year-end, with acting arrangements in place where necessary to ensure continuity. The average lecturer-to-student ratio remained within norms and each campus's organizational structure was adequately staffed to support operations. Notably, EWC also welcomed a new acting Campus Manager at Kempton Campus in 2024 (Ms. K.B. Komati) and made several internal promotions such as senior lecturers stepping into acting HOD roles, reflecting the development of internal talent. These HR movements were managed to minimize disruption and were communicated transparently to staff through internal notices and Campus Council meetings.

18.3. **Employee Development and Wellness**

Ekurhuleni West College places strong emphasis on staff development and well-being as critical enablers of performance. In 2024, the HR Development unit coordinated a range of capacity-building programs, including pedagogical training for lecturers (especially on integrating technology into teaching), management development workshops for supervisors and compliance trainings. One key system implemented was the SmartHET online leave management system, which the college procured and rolled out to all staff during the year. SmartHET allows employees to apply for leave and track attendance electronically and it provides management with real-time

reporting on leave trends. This digital system improved efficiency in HR administration and facilitated better monitoring of leave and absenteeism. Using data from SmartHET, the HR department identified instances of chronic absenteeism and intervened by referring affected staff to wellness support and to DHET's Employee Health and Wellness resources.

The Employee Wellness program at EWC was very active in 2024, focusing on both preventive and responsive interventions for staff's physical, mental and social health. Twice in 2024, HR conducted college-wide awareness sessions on leave management policies and wellness services (once mid-year and once towards year-end). The Wellness Office organised numerous initiatives between May and November 2024, including:

- *Psycho-Social Support:* A total of 68 counselling sessions were conducted for employees (one-on-one therapy or support sessions) to assist with personal or work-related challenges. These were facilitated by professional counsellors and covered issues from stress and burnout to family matters. Employees in need were also connected to external resources such as the DHET wellness programme.
- *Training on Incapacity Leave:* On 8 May 2024, the college hosted a PILIR training workshop at the Corporate Centre, facilitated by DHET HR experts. (PILIR refers to the Policy on Incapacity Leave and Ill-health Retirement.) This training built awareness among managers on how to handle prolonged sick leave cases and accommodate employees with long-term health issues, ensuring compassionate and fair management of such cases.
- *Women's Conference:* On 30 August 2024, EWC held a Women's Empowerment Conference (Women's Day commemoration) in partnership with the Marketing division. Whilst primarily a student/community event, many female staff also participated. The symposium in Randburg provided valuable insights on wellness, self-care and addressing gender-based violence, aligning with the college's commitment to staff empowerment and gender equality.
- *Wellness Day:* From 2–4 September 2024, an Employee Wellness Day program was conducted, which included health screenings (blood pressure, diabetes checks), fitness activities and wellness talks. This was arranged in collaboration with healthcare partners. Staff from all campuses were encouraged to attend the events over the three days, resulting in strong turnout and positive feedback.
- *Team Building:* In October 2024, the college organised a series of Team Building sessions for staff, staggered by department between 11 and 25 October. These interactive off-site workshops aimed to improve teamwork, communication and morale. They also served as a debrief

after the academic year's major activities, helping to rejuvenate staff for the year ahead.

Overall, the college's comprehensive wellness program in 2024 contributed to a supportive work environment. The tangible outcomes included improved staff attendance (sick leave abuse was reduced), enhanced employee engagement and early identification of issues affecting staff performance. By investing in its human capital – through training, wellness and recognition – the college ensures that its employees remain motivated and capable of delivering quality education and services to students.

18.4. Employment of Persons Living with Disabilities

EWC is an equal opportunity employer and strives to include persons with disabilities in its workforce. According to the Disability Equity Grid, the college had 15 employees with disclosed disabilities on staff in 2024, which is about 2.7% of the total staff. This group includes 13 academic staff (9 male and 4 female lecturers across various levels) and 2 support staff. Whilst this represents progress, the proportion is still below the national disability employment target. The college has thus taken measures to improve recruitment and retention of staff with disabilities, including ensuring facilities are accessible (ramps, lifts, etc.), providing assistive technologies where needed and fostering an inclusive workplace culture. In 2024 the Council's HR committee initiated a review of recruitment practices to better attract qualified candidates with disabilities and to provide necessary reasonable accommodations. The college is also establishing a formal Disability Unit (as noted in Student Affairs) which will benefit both students and staff by promoting accessibility and awareness. Going forward, EWC will continue to align its practices with the Employment Equity Act and CET Act provisions (Sections 20(1) and 7(1) respectively) that encourage equitable representation of persons with disabilities in colleges.

19. Information Technology and Digital Transformation

19.1. ICT Governance and Strategy

The Information Technology (IT) Division made significant strides in 2024 towards the college's digital transformation objectives. Guided by an approved IT Strategy and Governance Framework, the division focused on initiatives to modernise infrastructure, enhance cybersecurity and improve digital services for students and staff. The IT governance structures were strengthened by the establishment of a Digitalisation and Innovation Committee (a subcommittee of management) which identified processes for automation and oversaw implementation of new systems. This committee ensured alignment of IT projects with the college's strategic direction and monitored emerging ICT risks. Throughout 2024, there was continuous implementation of the IT Roadmap, which supports the college's move toward digitalisation of core academic and administrative operations. Quarterly

reports on IT progress were presented to the Audit & Risk Committee and Council's ICT Committee, ensuring high-level oversight. The college also successfully completed the annual IT audit conducted by the Auditor General, as well as an external Information Security Management System (ISMS) audit by the South African Bureau of Standards (SABS) – both with satisfactory outcomes. the college's ISMS, based on ISO 27001 standards, was thus maintained with certification renewed in 2024, indicating robust IT controls and data security measures.

19.2. Infrastructure Upgrades

During 2024, EWC invested heavily in IT infrastructure to support reliable, high-speed connectivity and future growth. A major Network Infrastructure Revamp project was initiated, funded partly by the DHET capital grant (CIEG) and college resources. This project includes installing additional fiber-optic lines and networking equipment at all seven sites (six campuses plus the central office) to improve bandwidth and redundancy. By the end of 2024, the college's main backbone connection was running at 200 Mbps with the South African Broadband Education Networks (SABEN) link and plans to implement secondary backup lines (for failover during outages) were in progress. Wi-Fi coverage was greatly expanded: additional Wi-Fi access points and boosters were deployed in open areas such as campus courtyards, corridors, reception areas and boardrooms. This extended wireless connectivity campus-wide, enabling students and staff to connect their devices for e-learning and work anywhere on premises. By project's completion (expected early 2025), each campus will have comprehensive Wi-Fi coverage including newly constructed areas. Furthermore, recognising South Africa's power challenges, EWC implemented power backup solutions to protect IT systems: Lithium battery Uninterrupted Power Supplies (UPS) were installed at critical network nodes, providing up to 10 hours of backup power during load shedding. These long-life batteries (10–15 year lifespan) ensure continuous connectivity and server uptime even during extended outages, thereby supporting continuity of online teaching and administration.

Simultaneously, the college pursued the creation of modern learning spaces. By the end of 2024, EWC had established 65 "Smart" classrooms across all campuses – ensuring that each academic department or program has at least one digital classroom equipped with an interactive smart board and internet access. These smart classes complement the existing computer labs (which were also expanded by converting one additional traditional classroom into a computer lab at each campus). To equip faculty and refresh aging hardware, the college acquired 350 new laptops for lecturers and 250 new desktop computers in 2024. This bulk procurement was part of a scheduled replacement plan and ensured that all lecturers have a personal computing device with up-to-date software and security features for preparing lessons, conducting online classes and using the LMS. The new desktops were used to upgrade lab machines and office workstations that were due for replacement. By improving both network and hardware infrastructure, EWC created a stronger foundation for blended and online learning modalities,

which proved crucial during potential disruptions and will continue to be a strategic focus.

19.3. Digital Services and Systems

The IT division delivered on multiple fronts to enhance digital services in 2024:

- Online Applications and Registration:

The college maintained and improved its online admissions platform (integrated with the student management ERP, iEnabler). The system's software license was renewed in early 2024 and optimizations were made to handle high volumes during application windows. By the numbers, EWC saw 24,298 prospective students apply online for 2024 enrollment across various programs. In total, these applicants generated over 156,972 program applications (since many applied to multiple courses) via the online portal. Ultimately, 12,861 students registered online using the iEnabler system (for those accepted, across Semester 1, Semester 2 and Trimester cycles), which marked an increase in online registration uptake compared to previous years. The majority of unsuccessful applicants either did not meet minimum entry requirements or did not complete the registration steps. The fully online application process, complemented by on-campus assistance for those without internet access, has broadened the college's reach and made admissions more accessible and efficient. EWC also compared these figures to prior years (2022 and 2023) and noted a steady growth in online engagement, reflecting the success of outreach and the public's confidence in the system.

- Student Administration Systems:

The college's central Student Information System (ITS Integrator 4.1) was continuously maintained and supported in 2024. Regular updates were applied to ensure stability for registrations, examinations and results processing. The IT team provided technical support during peak periods (registrations and exam result uploads), ensuring minimal downtime. New student accounts (for domain login and Office365) were created for all registered students, enabling them to utilise campus computers and online resources securely. Additionally, EWC implemented a Central Selection Committee system in its admissions process to standardize how applicants are evaluated and placed. This process was partially automated through the ITS system to sort applicants by criteria, then reviewed by the committee for final approvals, improving fairness and transparency in student selection.

- Cybersecurity and Data Protection:

With growing digital footprints, IT put strong emphasis on cybersecurity in 2024. The college deployed new next-generation firewalls and upgraded existing ones to better secure its network perimeter. Endpoint security solutions (antivirus, anti-malware) were kept updated on all college PCs and regular vulnerability scans were conducted. The IT division carried out a penetration test via an external provider (as part of the ISO 27001 ISMS audit) to probe the network for weaknesses. Any findings from this test and the AG's IT audit were addressed through an action plan by year-end. In addition, cybersecurity awareness training was ramped up: the college recognises that users are the first line of defence, so briefings on phishing, strong passwords and data handling were given to staff and students. IT circulated newsletters and tips and observed that "cybersecurity awareness is very crucial to all programmes" – making it a standing agenda in IT committee meetings. As part of protective monitoring, the college renewed its ManageEngine network monitoring tool which includes intrusion detection capabilities. This tool sends alerts on any unusual network activity, helping IT staff respond quickly to potential breaches. By the end of 2024, EWC had not experienced any major cybersecurity incidents, a testament to these proactive measures.

- **Support Systems and Innovation:**

The IT Service Desk continued to serve users through an e-ticketing system for any technical issues. Average resolution times improved as the system allowed better tracking of queries. In 2024, the IT division processed numerous Change Management requests under the ISMS framework, with 16 formal change requests evaluated and implemented (e.g. changes in system configurations, new software deployments) and 3 change management committee meetings held to oversee these changes. This disciplined approach to IT changes reduced unforeseen downtime and maintained service continuity. Innovation projects also progressed: for example, integration of robotics and automation technology into the curriculum was supported by IT – in one case, the division assisted with setting up simulation software (Cisco Packet Tracer) in identified labs to aid IT students with network simulations. They also ensured Microsoft Teams was enabled for all student and staff accounts to facilitate collaborative learning and remote meetings when needed. All these efforts by the IT division in 2024 provided EWC with a more resilient, modern and user-friendly digital environment, crucial for a leading TVET college in the 21st century.

20. Marketing, Communications and Stakeholder Engagement

20.1. Student Recruitment Initiatives

The Marketing and Communications Division executed a focused student recruitment strategy in 2024, targeting both in-school youth (Grade 9–12

learners) and out-of-school youth in the communities. Key recruitment activities and their reach were as follows:

- **School Visits:**

Marketing teams visited 97 high schools across Gauteng, Limpopo and KwaZulu-Natal provinces during the year. These visits included career guidance talks, information sessions about EWC programs and distribution of college brochures. By expanding beyond Gauteng (the college's home province) into Limpopo and KZN, EWC raised awareness in regions that have shown interest in TVET opportunities, thereby broadening its catchment of potential students.

- **Career Exhibitions:**

EWC participated in 35 career fairs/exhibitions – specifically, 32 in Gauteng and 3 in Limpopo. At these exhibitions (such as the Gauteng Career Expo and provincial Department of Education fairs), the college set up interactive stands where Marketing officers and student ambassadors engaged with thousands of attendees. They provided information on course offerings, entry requirements, financial aid and the application process. Through these events, the college significantly enhanced its market visibility, forging relationships with prospective students, teachers and community stakeholders. Many attendees showed interest in the college's engineering and business programs, which was later reflected in the surge of online applications.

These outreach efforts contributed to meeting the 2024 enrolment numbers. The division's post-event analyses indicated a positive conversion rate from leads gathered in school visits and exhibitions to actual applicants. By maintaining a strong presence in schools and youth events, EWC is cementing its reputation as a provider of quality technical and vocational education and training and helping to position TVET as a viable and attractive option for school leavers (in line with national objectives).

20.2. **Advertising, Branding and Media Engagement**

In 2024, the Marketing and Communications Division leveraged multiple channels to promote the college's brand, programs and events, while also managing the college's public image:

- **Social Media:**

The college intensified its use of social media platforms (primarily Facebook, Twitter and Instagram) to engage with the public. The division regularly posted updates on college news, application deadlines and event highlights. They maintained a responsive online presence by replying

promptly to inquiries and comments, which improved audience engagement and satisfaction. Inappropriate or spam comments were actively moderated and removed to protect the college's reputation. Importantly, EWC began live-streaming major events (like graduations, academic award ceremonies and the Prayer Day) on social media, thereby reaching a broader audience beyond those physically present. This not only expanded access (allowing distant family and stakeholders to participate virtually) but also showcased the college's vibrancy to potential students scrolling online. The strategic use of social media proved cost-effective and greatly enhanced brand awareness, as evidenced by growing follower counts and higher engagement metrics. It also facilitated two-way communication – for instance, prospective students frequently asked questions via Facebook and received real-time responses, reflecting improved customer service via digital means.

- Radio and Press:

The college pursued targeted radio advertising to reach communities. In 2024, Marketing arranged several radio interviews and talk-show features with college officials on prominent stations including Phalaphala FM, Power FM and Univen FM. Topics covered ranged from general admissions information to specific initiatives like the Distance Learning feasibility study. These radio slots, often scheduled during peak listening hours, were invaluable in spreading the college's message to a broad audience in multiple languages. The interviews also positioned the college as an expert voice on TVET education, thanks to the participation of knowledgeable staff and management. In addition to interviews, the division sent press releases to local newspapers about notable events (e.g: the Academic Excellence Awards, see below), resulting in positive media coverage that extended the college's reach into print and online news outlets.

- Branding and Promotions:

Ensuring consistent and visible branding was a priority. All official promotional materials produced in 2024 – from brochures and flyers to event banners and staff apparel – were branded with the college logo and colours, maintaining a strong public presence. The division updated and printed a comprehensive prospectus and program brochures in 2024, which detailed each campus's offerings and admission requirements. Thousands of copies were distributed during school visits, campus open days and via digital PDF on the website. The consistent branding in these publications helped reinforce the college identity. EWC also went into the community with roadshows and blitz marketing events at shopping malls and taxi ranks. During these blitzes, marketing interns and staff engaged passersby, handed out info pamphlets and even conducted on-the-spot application assistance using tablets. They often brought along current students or alumni who shared personal success stories – these authentic testimonials from interns provided relatable insights to prospective

students, thereby strengthening the persuasive impact of the marketing outreach.

- **Digital Strategy Performance:**

As part of evaluating marketing efforts, the division tracked web analytics and social media insights. The college website saw a marked increase in traffic around application periods, attributable to online campaign drives. The social media audience grew by double-digit percentages. Most notably, when events were live-streamed (such as the Prayer Day and Academic Awards), hundreds of virtual attendees joined, illustrating the success of the digital inclusion strategy. The division's adaptation to digital trends – e.g: quick creation of engaging content like short videos from campus events – contributed to maintaining the college's relevance with today's youth audience.

20.3. Corporate Social Responsibility (CSR) and Community Engagement

EWC is committed to uplifting the communities it serves. In 2024, the Marketing and Communications Division coordinated major CSR projects and community-focused events that not only contributed to social good but also provided experiential learning for students:

- **Community Project – Tembisa Home Renovation:**

The flagship CSR initiative for 2024 was the renovation of The Holy Hands Care Givers Home in Tembisa. This charitable project, identified through Tembisa Campus, involved fixing and upgrading facilities at a local home that cares for vulnerable children. The Marketing division spearheaded fundraising efforts, successfully soliciting donations both in cash and in-kind from college partners and local businesses. Notably, students from the college's construction and electrical programs volunteered and were actively involved in the renovation work, gaining practical experience on-site while giving back to the community. By the project's completion, the home had refurbished spaces, improved safety features and a fresh environment for its 400 child beneficiaries. On Mandela Day (July 17, 2024), the college further extended support by providing a nutritious meal to all the children at the home, in an event attended by some of the generous donors who contributed to the renovation. This project was a profound example of social responsibility in action – it not only improved living conditions for community members in need but also instilled a sense of civic duty and pride in our students and staff. The success of the initiative was highlighted in local media and demonstrated the college's commitment to being more than just an educational institution, but a community partner.

- **Women's Empowerment Symposium:**

As part of Women's Month celebrations, EWC hosted a Women's Empowerment Symposium on 30 August 2024 at the Garden Venue Hotel in Randburg. This high-profile event, organised by the Marketing and Student Support units, focused on issues of gender-based violence, reproductive rights, wellness and self-care and women's leadership from a community perspective. It brought together female students, staff and external guests for a day of knowledge sharing and empowerment. The symposium underscored the college's dedication to gender equality and provided attendees with valuable resources and inspiration. It was well received and is planned to be an annual fixture to keep empowering women within the college and the broader community.

- **Support for Campus Events:**

The Marketing and Communications team provided logistics and promotional support for numerous internal events across campuses. This included campus graduation ceremonies (helping with invitations, programs and media coverage), various student enrichment events (such as cultural days, talent shows, etc.) and competitions under the Centre for Entrepreneurship & Rapid Incubation (CfERI). For example, when the CfERI held its Entrepreneurship Competition and hosted a DHET Information Sharing Workshop, Marketing assisted in advertising these events and securing an audience. The division also coordinated the solicitation of sponsorships for events: for the 2024 Graduation Ceremony, they reached out to companies for donations, resulting in contributions such as cash sponsorships and donated items (e.g: tablets, laptop bags, headphones) that were used as awards or door prizes. A published list of donors showed support from at least 10 companies, reflecting the success of these efforts in building partnerships and reducing event costs.

20.4. Public Events and Stakeholder Engagement

The division organised several major college-wide events in 2024 that served to engage stakeholders and enhance the college's profile:

- **Prayer Day:**

In 2024, EWC continued its tradition of hosting an interfaith Prayer Day, aiming to unite the college community and invoke blessings for the academic year. The Prayer Day was held in a hybrid format – a physical gathering with live streaming for virtual participants. This inclusive approach allowed staff, students, parents and external stakeholders from various locations to join in the event simultaneously. By streaming it live, the college ensured broad access and demonstrated respect for diverse beliefs within its community. The event featured prayers from different faith leaders and messages of hope and unity, reinforcing the college's communal spirit.

- Academic Excellence Awards:

A highlight of 2024 was the inaugural Academic Excellence Awards Ceremony held on 17 May 2024 at the Birchwood Hotel. Jointly organised by the Marketing and Academic Affairs divisions, this prestigious event honoured lecturers who achieved exceptional results – specifically those attaining 100% pass rates and 100% retention in the subjects or modules they taught. The ceremony was graced by high-profile guests, including the Deputy Minister of Higher Education, Science and Innovation, Mr. Buti Manamela, who delivered a keynote address. Other distinguished attendees were a delegation from Bluegrass Community College (USA) – as part of an international partnership exchange – plus representatives from DHET, industry partners and even learners from nearby schools (to inspire future educators). The presence of such esteemed guests underscored the importance of the occasion. Lecturers who were recognised received certificates and tokens of appreciation and their achievements were highlighted in the college newsletter and local press. This event not only motivated faculty by recognising their hard work, but also showcased to stakeholders the quality of teaching at EWC. It reinforced the college's message that excellence is valued and rewarded, thereby encouraging all academic staff to strive for the highest standards.

Through these comprehensive marketing, communication and engagement efforts in 2024, Ekurhuleni West TVET College significantly boosted its public profile, strengthened community trust and supported core operations (like student intake and retention). The division's initiatives have laid a strong foundation for continued growth in student numbers and stakeholder partnerships in the coming years.





Part D

Financial Information





21. Financial Information

The financial performance of Ekurhuleni West TVET College for the year 2024 was marked by prudent fiscal management, continued financial stability and full compliance with applicable accounting standards and regulations. In this section, the college's financial results are summarised, including analysis of income and expenditure trends, budget performance and key financial ratios. The audited Annual Financial Statements for the year ended 31 December 2024 (attached in Annexure A) provide the detailed figures and notes; here we highlight the major components and outcomes.

21.1. Summary of Financial Results

For the 2024 financial year, EWC achieved an unqualified audit outcome on its financial statements, indicating that the college's finances are presented fairly and accurately. According to the audited Statement of Financial Performance, the college realized a surplus for the year (excess of revenue over expenditure), which further strengthened its accumulated surplus (reserves). The exact surplus amount and comparative figures for 2023 are detailed in the financial statements (Annexure A); however, it can be noted that the surplus was in line with expectations and lower than the prior year, as the college had deliberately increased spending on certain critical needs (e.g. maintenance and student support) to advance its strategic goals. The Accumulated Surplus (total net assets) carried forward at 31 December 2024 stands above R1.5 billion, reflecting the college's robust financial position.

Total Revenue for 2024 was approximately R630 million, slight nominal increase from R624.6 million in 2023. The college's revenue is composed of two main streams: State subsidies and grants and college-derived income. In 2024, the Government grant subsidy remained the dominant income source, contributing about 68% of total revenue. The DHET allocation for personnel and operational costs was in line with prior year amounts, with a moderate inflationary adjustment. Specifically, EWC received a subsidy of roughly R427 million, including earmarked grants for specific purposes such as capital infrastructure and exam services. On the college-derived side, Tuition fees collected from students formed the second largest revenue source, totalling about R114 million for the year. Tuition fee income was marginally higher than 2023, owing to stable enrolment and a standard fee increment, as per DHET guidelines, tuition fees were increased by around 5% for 2024. It is important to note that a significant portion of student fees is financed through NSFAS bursaries – more than 80% of EWC students qualified for DHET bursary coverage in 2024, thus the college's effective collection rate remained high despite the socio-economic profile of students.

Additional income was generated through investment interest of R57.9 million, the college holds substantial cash reserves which earn interest and other sources such as rental income from facilities (R4.7 million) and tender fees / other income (approximately R20 million). Public donations and

sponsorships are not a major income source, though the college did receive some targeted donations, about R2 million, for student awards and events. On the expenditure side, the college's Total Expenditure for 2024 was about R570 million, reflecting an increase from R553.1 million in 2023. The expenditure profile is typical for a post-school institution, dominated by compensation of employees and essential operating costs. Major expenditure categories included:

- Employee Salaries and Benefits:

By far the largest expense, at approximately R263 million (2023: R249.4 million). This category covers academic and support staff salaries, including DHET payroll staff and college council (non-DHET) staff, as well as related benefits and the management fee for DHET regional administration of salaries. The 5.6% rise in 2024 was due to the cost-of-living salary adjustment and filling of vacancies in key posts. Staff costs represented about 46% of total expenses – a proportional decrease compared to some prior years, indicating improved efficiency given that TVET colleges often have 50-60% of budget in salaries.

- Goods and Services (Operating Costs):

This broad category, often termed “General Expenses”, summed to roughly R110 million in 2024. It encompasses Consumables and Teaching Materials (e.g. textbooks, workshop materials – which was significant at ~R21.5 million given the expansion of workshops), Municipal Services (electricity, water across campuses, about R9 million, higher than 2023 due to tariff increases), Printing and Stationery (~R8 million), Telephone and Internet (~R7.8 million), Travel and Accommodation for college activities (~R0.36 million), Marketing and Communications (~R8.9 million), Student Support costs (~R10.1 million for student transport allowances and support programmes) and other campus operating costs. Also included here are Outsourced Services such as security and cleaning, which amounted to R58.48 million, reflecting the college's reliance on third-party contractors for these essential services at all campuses.

- Repairs and Maintenance:

The college significantly increased its spending on infrastructure maintenance to R19.06 million in 2024, up from R12.58 million in 2023. These funds were used for refurbishing classrooms, repairing electrical and plumbing systems and maintaining campus equipment. This proactive maintenance helps prevent facility deterioration and has been praised by the Auditor-General in prior management letters.

- Depreciation and Amortisation:

The non-cash expense representing wear-and-tear on assets was R36.9 million, essentially steady with last year. This reflects the capital investment base of the college; new assets added (like computer equipment and vehicles) are depreciated over their useful life.

- **Bad Debts / Debt Impairment:**

In 2024, the college's bad debt expense was significantly lower than the prior year's as the major write-off of uncollectable student fee debt was executed in 2023. In 2023, an extraordinary R31.7 million was written off for long-outstanding student receivables, whereas in 2024, the bad debts written off amounted to a much smaller figure (some additional older debts identified, but on the order of a few hundred thousand rand). This dramatic drop is a positive outcome of the college's credit control measures – having cleaned up the historical debt, the focus turned to preventing new bad debt. As a result, student fee collections for 2024 (largely via NSFAS) were strong and any remaining unpaid fees at year-end were provisioned conservatively. The financial statements note material impairment of debtors in 2023 (R31.7m) as an emphasis, which was not repeated in 2024.

- **Professional and Specialised Services:**

The college incurred R15.74 million on professional services in 2024, including audit fees (Auditor-General billing), legal fees for any consultations and other specialists. Audit fees took a significant portion here, but were budgeted.

- **Finance Costs:**

These were minor (approximately R0.53 million), mostly interest on finance leases for some photocopiers and any late payment interest. The college has no external loans, so finance charges are minimal.

- **Capital Expenditure:**

Whilst not an operating expense, it's worth noting EWC invested around R30 million in capital additions during 2024, funded partly by earmarked grants and partly by reserves. These included construction work on facilities and purchase of new equipment like computers and vehicles, which will be capitalised on the Statement of Financial Position.

Taken together, total spending was within the approved budget for the year. There were some reallocations during the year, virement between items, to address urgent needs, but the college stayed within its overall budget appropriation. Notably, no irregular or fruitless and wasteful expenditure was incurred in 2024 – an achievement reflecting stringent compliance with

procurement regulations and internal policies. The Auditor-General's report did not identify any material non-compliance in procurement or spending; only minor control recommendations were made.

21.2. Financial Position and Liquidity

The college's Statement of Financial Position as of 31 December 2024 remained very healthy. Current assets far exceeded current liabilities, indicating strong liquidity. The college ended the year with substantial cash and cash equivalents on hand (hundreds of millions of rands), which include unspent earmarked grants and accumulated surpluses. These cash reserves are invested in interest-bearing accounts, as reflected by the significant investment income earned. The college's current ratio, current assets divided by current liabilities, was comfortably above 5:1, signifying an ability to cover short-term obligations many times over. EWC had no bank overdrafts or long-term loans, meaning it operates debt-free aside from routine trade payables and small finance lease commitments for equipment. Trade and other payables at year-end included operational creditors and some income received in advance (e.g. 2025 registration fees paid early). Provisions on the balance sheet covered employee leave liabilities and performance bonuses and these were adequately funded.

21.3. Analysis of Financial Management

The college's financial management in 2024 can be characterised as disciplined and aligned with its strategic priorities. Budget variance analysis shows that personnel costs slightly exceeded initial budget, due to mid-year pay adjustments, but this was offset by savings in other areas (for example, general expenses came in under budget by a few percentage points due to cost containment on travel and utilities). The surplus generated was intentional to some degree, aimed at reserving funds for upcoming infrastructure projects and to buffer against future funding uncertainties. It is worth noting that the college's accumulated surplus (reserves) is significant partly because of prior surpluses and also because of the requirement to account for government-funded assets in net assets. The council's Finance Committee keeps oversight of these reserves and while they are sizable, they are earmarked for specific needs like campus expansion and upgrading of equipment, per the college's strategic infrastructure plan.

The college also continued to improve its financial controls and reporting. In 2024, monthly management accounts were prepared and reviewed by management and quarterly financial reports were submitted timely to DHET. The internal audit conducted a review of performance information and financial controls and found the controls to be generally effective, with only minor issues noted (e.g. improvement needed in asset tagging and verification, which management has addressed). The Auditor-General's audit for 2024 noted no material findings on compliance; in 2023, the AG had highlighted that the initial financial statements had some misstatements which were corrected to achieve an unqualified opinion. In 2024, benefiting

from lessons learned, the college's finance team implemented additional checks and balances in the financial statement preparation process, resulting in fewer audit adjustments.

One specific area of focus was student debt management. After the significant write-off of R31.7 million in 2023 for legacy debts deemed irrecoverable, the college overhauled its student fee collection processes. Starting 2024, students with outstanding balances were not allowed to progress unless they entered payment plans and NSFAS bursary processing was expedited to settle fee accounts. As a result, outstanding student debt was drastically reduced and contained within the year – the provision for doubtful debts at end of 2024 was minimal and no new large write-offs are anticipated. This proactive approach to debt aligns with the Council's directive to implement a vigorous collection process and has improved cash flow management.

21.4. Asset Management

The college made strides in maintaining and safeguarding its assets. The asset register was fully updated in 2024 and an annual asset verification was performed. All discrepancies (missing or damaged assets) identified were investigated – there were no significant asset losses reported. Maintenance expenditure was ramped up (as noted) to prolong asset life, which is a good practice financially and in terms of service delivery (well-maintained equipment reduces downtime in workshops). EWC also leveraged some of its reserves to invest in new technology: for example, a new generator was installed at Tembisa Campus to mitigate power outages and modern computer hardware was procured for labs across campuses, replacing obsolete units.

21.5. Audit Outcomes

For the 2024 audit cycle, the Auditor-General of South Africa issued an unqualified audit opinion with no findings on performance reporting or compliance. This essentially means EWC attained a “clean audit” status, a prestigious outcome in public sector accountability. The AG's Opinion states that the financial statements present fairly, in all material respects, the financial position and performance of the college as at 31 Dec 2024, in accordance with GRAP and the CET Act. The audit did include an emphasis of matter regarding the prior year (2023) restatement of figures – the comparative figures were restated in 2023 due to correction of some errors, as disclosed in the notes. However, this did not affect the current year. The AG also drew attention to the prior write-off of student debt, but again, this was a once-off issue already handled. No material irregular expenditure or non-compliance issues were reported. The AG did review compliance with section 25 of the CET Act and found the college had indeed maintained effective internal audit and risk management committees and prepared financials in the required manner, except for initial submission quality which was rectified as noted. The council and management have taken the AG's

management letter recommendations seriously and have developed an action plan for any minor issues raised, ensuring continuous improvement in financial management.

In conclusion, the college's financial performance for 2024 was robust and well-managed. The college remains in a strong financial position with sufficient reserves and liquidity to meet its obligations and to invest in strategic priorities. Revenue and expenditures were managed within budget and the surplus generated will support future capital and developmental projects. The unqualified audit with no major findings attests to sound financial governance and accountability. Going forward, the college will maintain its focus on efficient resource utilisation – ensuring that every rand is spent to advance the college's educational mission while safeguarding public funds. Detailed financial statements and notes are provided in Annexure A for reference and further scrutiny.

22. Performance Reporting

22.1. College Achievement in terms of Strategic System Targets

In 2024, Ekurhuleni West TVET College made significant strides against its four Strategic System Targets. Under SO 1 (*Expanded Access To TVET College Opportunities*), the College registered a total headcount of 11 643 students against a target of 11 602, including 7 337 NC(V) students (target: 7 200), 4 116 Report 191 Engineering (Target: 4 000), 2 947 Report 191 Business (target: 3 000), and 153 PLP learners (Target: 200); occupational qualification enrolments reached 1 746 (Target: 1 740), 75 COS apprentices (Target: 100), 15 higher-certificate candidates (Target: 50), and 134 participants in short-skills programmes (Target: 120). A fully operational remote-learning unit across all six campuses produced 120 video-based subject units, achieved 100 % campus-wide Wi-Fi coverage, and supported 7 841 LMS logins; the online-learning business plan and blended-learning pilot were approved in 2024.

For SO 2 (*Improved success and efficiency of TVET systems*), 75 COS apprentices passed their trade tests on first attempt (with an eventual 92 % overall pass), NC(V) Level 4 certification reached 12 % (Target: 15 %), N6 throughput was 41 % (Target: 10 %), and three-year NC(V) throughput stood at 12 % (Target: 15 %). PLP retention was 80 % (Target: 90 %) and PLP progression to mainstream programmes was 52 % (Target: 75 %). The College's ICT strategy was approved in August 2024, with 80 % of the modernisation plan implemented by year-end; performance-management systems were reviewed and piloted, a new recruitment policy was drafted for Q1 2025, and the research and innovation hub delivered its first industry-aligned outcome.

In the realm of SO 3 (*Improved Quality Of TVET College Provision*), governance compliance was 100 %, examination compliance 99 % (Target: 100 %), exam eligibility 73 % (Target: 86 %), 100 % of ICASS and ISAT

assessments were moderated, and 100 % of programmes remained accredited (including four new QCTO trades).

Finally, for SO 4 (*Improved responsiveness of TVET colleges to the world of work*), the College facilitated 295 WIL placements (*Target: 300*), achieved 88 % employer satisfaction (*Target: 85 %*), signed six new MoUs (*Target: 5*), enrolled 125 apprentices (*Target: 100*), attained a 58 % graduate employment rate within six months (*Target: 60 %*), and supported 45 students through the enterprise hub (*Target: 50*). These results reflect both our successes and areas for targeted improvement as EWC builds on this performance to achieve even higher standards in 2025.

Strategic Outcome	Outputs	Output Performance Indicators	TVET College 2024 Planned Target	TVET College 2024 Achievement
SO 1 Expanded access to TVET College opportunities	1.1 Students enrolled and managed as per enrolment plan	Number of students enrolled in different programme types		
		*NCV	7 200	7 337
		*Report 191 (Business)	3 000	2 947
		*Report 191 (Engineering)	4 000	4 116
		*PLP	200	153
		*Occupational qualifications	1 740	1 746
		*Trades (COS)	100	75
		*Higher Certificates	50	15
		*Shorter skills programmes (accredited and non-accredited)	120	134
	1.2 College student accommodation is optimally utilised	Occupation rate (%) per enrolment cycle	80%	Not measured
	1.3 Effective remote learning system	Remote learning unit/team at a campus and College level is set	Yes	Yes – unit operational at all 6 campuses
		Text book based remote learning guide is developed for all subjects	All subjects	Completed for all subjects
		Remote learning time table developed	1 Timetable	Developed May 2024

	Video streaming of subject units is produced	100	120
	Wifi in all campuses	100	Achieved
	Dedicated learning platform website	Yes	7 841 Logins
	Business plan for online learning	Yes	Approved Nov 2024
	Remote/Distance learning is developed	Pilot in 30 % of courses	Pilot launched
	ICT infrastructure investment plan developed	Yes	Approved July 2024
	Online learning policy developed	Yes	Approved Oct 2024

Strategic Outcome	Outputs	Output Performance Indicators	TVET College 2024 Planned Target	TVET College 2024 Achievement
SO2 Improved success and efficiency of TVET systems	2.1 Apprentices in trade programmes qualify and pass trade test	Number of artisans exiting COS or College	75	75 (Eventual pass 92 %)
	2.2 Students complete qualifications and programmes and exit the College	Number of students at exit levels exiting College programmes		
		*Number of students exiting NCV L4	15%	12%
		*Number of students exiting N6	10% of N4 intake	41%
	2.3 NCV students complete qualification within 3 years	Throughput rate (%) of NCV L4 student cohort	15%	12%
	2.4 PLP students are retained	Retention rate (%) in PLP	90%	80%

	2.5 PLP students' progress into initial programmes of choice	Progression rate (%) of PLP students	75%	52%
	2.6 Develop ICT Strategy with modernisation road map	Approval of ICT Strategy and implementation milestones	Yes	Approved Aug 2024
	2.7 Implementation of ICT modernisation plan	Implementation of ICT modernisation map	100%	80% completed; remainder in progress
	2.8 Effective performance management systems that rewards performance	Review and standardise PMS	Reviewed & piloted	Completed; Staff Awards held.
	2.9 Recruit and retain the right people	Review or develop recruitment policy or processes and staff retainer	Yes	Policy drafted; Q1 2025 roll-out
	2.10 Establish research and innovation hub	Review academic programs to incorporate research outputs	1 outcome	Delivered
	2.11 Updated program incorporate current industry trends	Review academic programs to incorporate research outputs	Yes	Partial – core programmes reviewed; full roll-out 2025

Strategic Outcome	Outputs	Output Performance Indicators	TVET College 2024 Planned Target	TVET College 2024 Achievement
SO3 Improved quality of TVET College provision	3.1 College councils are constituted and comply with standards	% Compliance with governance standards	100%	100%
	3.2 Examinations are conducted with minimum irregularity reported	% Compliance with examinations standards and policy	100%	90%

	3.3 More students meet the requirements for writing examinations	% of registered students (based on subject enrolment) qualifying for examinations	86%	73%
	3.4 TVET College lecturers are placed in industry for specified periods to gain relevant experience	% of TVET College lecturers placed in industry	100%	100%
	3.5 Partnerships signed for improving teaching and learning and relevance of programmes	Number of partnership agreements (locally and internationally) for purposes of exchanging and/or placing College students and /or lecturers	100%	100%
SO4 Improved responsiveness of TVET colleges to the world of work	4.1 More students are enrolled in identified programme offerings relating to OIHD and priority skills	Number of students enrolled in programmes relating to OIHD and priority skills	300 Placements	295 Placements
	4.2 Entrepreneurship hubs are established and supported	Number of students engaged in entrepreneurship programmes and initiatives	85%	88%
	4.3 Students are placed for WBPL at exit levels	Number of students placed for WBPL at exit levels	100 Apprentices	125 Apprentices
		*Number of students placed for WBPL at NCV L4	60%	58%
		*Number of students placed for WBPL at N6	50 Students	45 Students

23. Financial Performance and Internal Controls

23.1. Revenue and Funding

In the 2024 financial year, the college's operations were supported by multiple funding streams, with the majority coming from government grants and subsidies, supplemented by tuition fees and other income. The Department

of Higher Education and Training (DHET) subsidy allocation for 2024 was R161.829 million, a modest increase from R153.959 million in 2023. This included earmarked grants such as R1.51 million for Student with Special Needs (SNE) support and R250 thousand for sports and cultural activities. By the end of 2024, EWC had received about R109.06 million of the subsidy in cash, with R54.53 million remaining to be received (transferred in early 2025) – this was a timing issue in DHET disbursements and the full allocation was secured. In addition to the subsidy, DHET provided a PERSAL salary grant (management fee) to cover personnel costs of state-paid staff. For 2024, the PERSAL allocation was R270.813 million; of this, R176.05 million had been spent on salaries by year-end (for January–November, since lecturer salaries are front-loaded during teaching months). The unspent balance of R94.76 million was carried to the final month and to 2025 to pay December salaries and adjust for any vacancies – this reflects sound management, as it prevented over-expenditure and ensured funds were available for all salary obligations.

23.2. Tuition and Student Fees

EWC generated significant income from tuition fees, mostly paid via NSFAS bursaries on behalf of students. For the 2024 fiscal year, the total tuition fee income recognised was R128.26 million, compared to R114.26 million in 2023. The increase was due to slightly higher enrolments and an adjustment in fee levels. Of the tuition amount, the bulk was covered by NSFAS. NSFAS had allocated R109.092 million in bursaries to EWC students for 2024. By year-end, EWC had successfully claimed and received R93.857 million of that allocation. The remaining R15.234 million was unclaimed because the actual tuition charged to students was lower than the allocation (since the college did not raise fees by the maximum allowed in 2024). In effect, about R12.776 million of the NSFAS allocation became “savings” that could not be claimed – this issue was addressed by the Council’s decision to modestly increase fees for 2025, as discussed in section 2, to maximise future claimable bursaries. Aside from NSFAS, EWC also collected some cash fees from students not on bursaries (or for courses not covered by NSFAS), but this is a minor portion since the vast majority of our students qualify for financial aid. The college continued its policy of not turning away deserving students for inability to pay, relying on bursary funding and Council funding where necessary to assist needy students.

23.3. Expenditure and Financial Health

The college managed its expenditures prudently in 2024, ensuring adequate liquidity throughout the year. A snapshot of the cash and cash equivalents at year-end shows a strong position: EWC had R814.97 million in cash on hand as of 31 December 2024. This unusually high cash balance is explained by the inclusion of conditional grants and funds received in advance: about R44.19 million of that was earmarked Conditional Infrastructure Grant (CIEG) funds and R4.23 million was unspent National Skills Fund (NSF) project funds. Additionally, R49.43 million represented NSFAS tuition fees received

but not yet allocated to specific student fee accounts at that date. After accounting for these restricted funds, the college's own cash under management was around R717 million. These resources provide a buffer for operational costs and upcoming capital projects. It's noteworthy that a significant portion of the cash is related to salary funding cycles and commitments (e.g: PERSAL quarter-end transfers). The financial position of the college remains solid, with a healthy current ratio and no liquidity crises during 2024. the college's finance department has continued to pay suppliers on time and manage working capital effectively.

During 2024, the college concluded several procurement contracts through its Supply Chain Management (SCM) processes, all in compliance with regulations. Among major contracts awarded were: a new cleaning services contract covering all campuses, a waste management services contract, renewal of the short-term insurance policy, a network infrastructure upgrade contract (as mentioned in section 5) and appointment of a panel of contractors for minor works. A notable award was the outsourcing of the Internal Audit service to an external audit firm after a competitive tender. The new internal auditors commenced in late 2024 and will enhance independent oversight of controls. All SCM processes were overseen by the Finance Committee and were free of any reported irregularities. The college continued to refine its procurement policy (which Council updated and approved in Dec 2024) to align with updated National Treasury instructions.

23.4. **Audit Outcomes and Internal Control**

For the financial year 2023 (audit conducted in 2024), the Auditor-General of South Africa (AGSA) issued EWC an unqualified audit opinion, indicating that the financial statements were fairly presented with no material misstatements. This marked another year of clean audits for the college, reflecting strong financial management and compliance with accounting standards. The AG's audit did highlight a few management control findings (none of which were material to the statements) – these included recommendations on improving asset verification processes and tightening controls over student debtor record reconciliations. The college addressed these through its Audit Action Plan: by year-end, the majority of audit findings from prior cycles had been resolved or were in progress, as confirmed by the internal tracking report (Annexure C). For example, the Finance team undertook a 100% physical assets verification, achieving 95% completion by early December 2024; any discrepancies found were investigated and corrected prior to starting the 2024 financial statements preparation. A full stock count was also conducted (100% completed) for all inventory by 31 December 2024. These steps ensure accurate recording of assets and inventories and were part of year-end preparations.

The Risk Management process was active: the college's risk register was updated in 2024 and monitored by the Audit & Risk Committee. Key risks identified included potential declines in enrolment, delays in subsidy payments, IT cybersecurity threats and infrastructure maintenance issues.

Mitigating actions (like those IT improvements and the roof project completion) were implemented to reduce risk levels. No significant cases of fraud or financial misconduct were detected or reported in 2024; minor incidents (like attempted fee fraud by external parties) were handled with appropriate disciplinary or legal action. The college's internal control system, including segregation of duties and delegated authority limits, was reviewed by internal auditors and found to be generally effective, with some recommendations for enhancement in areas such as document archival and contract management.

23.5. Capital Projects and Asset Management

The year saw progress in utilizing earmarked capital funds for infrastructure upgrades. As reported, DHET transferred R4.266 million in November 2024 under the Infrastructure and Efficiency Grant (CIEG) for 2024/25 projects. One major project funded by prior CIEG allocations was the Germiston Campus roof and ceiling replacement, which reached the completion stage in late 2024. By year-end, approximately R2.4 million of the grant remained committed to finalizing this project and it has significantly improved the campus facilities (as noted in section 3: the campus now has a new roof, enhancing safety and aesthetics). The unspent conditional capital funds (about R44 million carried over) are earmarked for further projects in 2025, ensuring continuity of campus improvements. All assets procured (e.g: IT equipment, machinery for workshops) were barcoded and added to the asset register promptly. The college also invested in a new Asset Management System software in 2024 to better track and depreciate assets. With the help of an external service provider, a thorough asset verification was performed as mentioned, bolstering confidence in the asset records.

In conclusion, Ekurhuleni West TVET College ended 2024 in a strong financial position, having balanced the budget, achieved an unqualified audit and maintained sufficient reserves. The council and management's prudent financial oversight – guided by CET Act Sections 25(3)-(4) on financial reporting and section 44 on performance reporting – ensured accountability and alignment of resources with the college's strategic objectives. As EWC moves into 2025, it does so with a solid foundation to continue expanding access, improving quality and sustaining its operations for the benefit of students and the community.

24. Infrastructure and Resources

During 2024, Ekurhuleni West TVET College undertook several initiatives to maintain, upgrade and optimally utilise its infrastructure and learning resources. The college's six campuses and central facilities are the physical backbone supporting its academic programs and student services. This section outlines the key developments and status in infrastructure (facilities, equipment and technology) and how resources were managed to support the college's operations.

24.1. Campus Infrastructure Improvements:

Building on a multi-year infrastructure development plan (formulated in line with DHET's campus improvement priorities), EWC made significant progress on facilities refurbishment and upgrades in 2024. The focus was on modernising teaching spaces and ensuring compliance with health, safety and pedagogical standards. Notable projects and improvements included:

- Workshop and Classroom Refurbishments:

Following capital investments completed in 2023 where several workshops were upgraded, in 2024 the college extended refurbishment to additional areas. For example, at Germiston Campus, the Electrical and Automotive workshops were fitted with new wiring, tools and safety installations to support the QCTO-accredited artisan training programs launched in those fields. At Kathorus Campus, five general classrooms were renovated with new flooring, ceiling repairs and LED lighting to create a more conducive learning environment. Across campuses, routine maintenance such as painting, roofing fixes and plumbing repairs were conducted, utilizing the increased maintenance budget (R19 million spent as noted in Financial Performance).

- Installation of Smart Classrooms:

Embracing digital teaching methods, EWC installed interactive smart boards and projectors in numerous classrooms during 2024. For instance, Boksburg Campus reported that new interactive boards were installed and in use in several classrooms by mid-2024. These boards allow for interactive lessons, digital content display and have been integrated with the college's computers for streaming educational media. Feedback from lecturers indicates these tools have enhanced student engagement, particularly in theoretical subjects. By the end of 2024, every campus had at least 2-3 smart classrooms, with a plan to expand further in coming years.

- ICT Infrastructure and Connectivity:

Given the college's strategic goal to digitalise systems, significant attention was given to IT infrastructure in 2024. EWC upgraded its network bandwidth at all campuses, leveraging a partnership with the South African National Research Network (SANReN) to improve internet connectivity. The college continued its Wi-Fi expansion project and by the close of 2024, all instructional blocks and student common areas at each campus had Wi-Fi coverage. This ensures students can access online resources and the Learning Management System from their devices on campus. Additionally, aging computer lab equipment was replaced: over 250 new desktop computers were procured and deployed to labs at Kempton, Germiston and Tembisa campuses, replacing older models and increasing computing capacity for ICT-related courses. The Corporate Centre also implemented improved cybersecurity measures to maintain the ISO 27001

Information Security standard, including a new firewall and updated antivirus software campus-wide.

- **Compliance with Health and Safety:**

The college remained vigilant in ensuring that infrastructure meets Occupational Health and Safety (OHS) requirements. In 2024, all campus facilities underwent OHS audits. Some findings, like insufficient emergency exit signage and outdated fire extinguishers, were immediately remedied. To address power outage issues (especially given load-shedding), backup generators were installed or serviced at critical locations: notably, Tembisa Campus got a new generator and existing generators at Germiston and Kathorus were maintained to ensure continuous power for labs and admin blocks during outages.

25. Resource Utilisation for Teaching and Learning

A vital component of infrastructure is the teaching and learning resources such as equipment, libraries and laboratories:

25.1. Laboratory and Workshop Equipment

The college's engineering workshops, for automotive, electrical, mechanical, etc. and science labs were further stocked with necessary equipment in 2024. The college utilised an earmarked capex grant to procure equipment like new welding machines, automotive engine models and electrical training rigs to accommodate the introduction of modern curricula (like Robotics and Mechatronics). As a highlight, for the QCTO Mechatronics Technician program started in 2024, the college invested in a basic mechatronics training kit (with PLCs and sensors), ensuring students get hands-on experience. Older equipment was serviced and kept operational, or retired if beyond repair; any hazardous obsolete machinery was disposed of following DHET guidelines.

25.2. Libraries and E-learning Resources

Each campus library received an allocation for new books and e-resources. In 2024, EWC spent approximately R2 million on learning materials outside of textbooks – this included new library books, especially in fields like entrepreneurship, information technology and career guidance and subscriptions to e-book databases. Additionally, the college expanded its e-book pilot project: Germiston and two other campuses participated in using e-books for certain courses, as noted in Germiston's annual report. This project provided tablets or online access for students in selected programs (HR N6, IT L4, etc.) to use digital textbooks. Whilst some challenges were noted (e.g: students receiving data SIM cards late affected their LMS logins), the overall outcome was positive and the college plans to broaden e-book

usage. The LMS (Moodle platform) was actively used by lecturers to upload notes and assignments; an advocacy campaign in 2024 saw greater uptake, with all campuses reporting increased student logins once connectivity issues were resolved.

25.3. Furniture and Other Resources

Recognising that simple resources like desks and chairs impact learning, EWC undertook a furniture audit. Hundreds of broken chairs and desks were repaired or replaced in 2024, particularly at the older Alberton Campus. New furniture was also procured for the expanded student support centers at each campus (where students meet counsellors or access bursary offices). Moreover, in a move to support academic work at home, the college distributed scientific calculators to all first-time NC(V) Level 2 students who did Maths or Maths Literacy, ensuring they had the tools needed for coursework.

25.4. Infrastructure for Student Support and Extra-curriculars

The college's holistic approach includes sports and recreation facilities as well as support service facilities:

- **Sports Facilities:**

In 2024, EWC continued to enhance sports infrastructure, although major refurbishments had been done in 2023. Maintenance of sports fields and courts was ongoing – e.g: the soccer field at Tembisa Campus was re-grassed and levelled and netball courts at Kathorus got new line markings. Sports plays an important role as many EWC students participate in provincial and national tournaments (the college had 12 students represent Gauteng at the national TVET Summer Games in 2024). The improved sports facilities, along with coaching support, likely contributed to EWC securing several medals in athletics and team sports as recorded in 2024 results.

- **Student Support Centers:**

Each campus has a student support center for counselling, academic support and general queries. In 2024 these centers were equipped with additional computers to allow students to apply online for bursaries and jobs. Quiet study areas were also furnished in these centers, giving students a space for study between classes. This responded to a student need for on-campus study space, particularly for those who cannot study at home due to environment.

- **Accessibility Improvements:**

Whilst most of the college's campuses are older structures not originally designed with full accessibility, the college has been making modifications to better accommodate students and staff with disabilities. In 2024, ramps were added to at least one entrance of multi-story buildings at Germiston and Kempton campuses. Accessible restrooms were constructed at Boksburg Campus. Furthermore, as noted earlier, EWC engaged with Motheo TVET College (Free State) to learn best practices for establishing a **disability unit**, which will influence future infrastructure changes such as dedicated resource centers for students with disabilities.

- **Utilisation and Maintenance:**

The utilisation of facilities remained high in 2024 given the large enrolment, which puts pressure on classrooms and labs. The college managed timetabling efficiently to maximise use of each venue, including double-shift utilisation in some cases (e.g: theory classes in mornings and practicals in afternoons in the same room). Preventive maintenance schedules were implemented to reduce breakdowns – for example, air conditioners and workshop machines were serviced in winter recess to ensure readiness for summer. The college's Infrastructure and Estates Unit reported that all emergency maintenance calls (like power trips, water leaks) were responded to promptly, minimizing downtime. One compliance area flagged was that in some computer labs the desk spacing did not meet the strict 1-metre exam requirement; as mentioned earlier, to solve this, additional spaces such as auditoriums were arranged for computer-based exams and a project is underway to reconfigure those labs with fewer, more spaced stations for future compliance.

- **Environmental Considerations:**

In 2024, EWC took steps towards sustainability in its infrastructure. Energy-efficient LED lighting replacement was expanded to more campuses, reducing electricity consumption. The college also initiated a waste recycling program at Germiston and Kempton campuses, placing separate bins for paper, plastic and cans and partnering with a recycling company for pickup. These efforts, while modest, signal the college's commitment to environmental responsibility as part of campus management.

In summary, the infrastructure and resource base of Ekurhuleni West TVET College saw positive strides in 2024. The physical improvements – from smart classrooms to upgraded workshops – directly support enhanced teaching and learning quality. The college ensured its facilities remained safe, functional and increasingly modernized. Challenges such as aging infrastructure and expanding demand are being met with careful planning, as evidenced by the development of an Infrastructure Development Plan aligned with budgeting and operational needs. The plan, updated in 2023 and rolled out in 2024, guides the college in systematically addressing infrastructure priorities (e.g: “develop an appropriate infrastructure plan in line with the budget... Achieved” as noted in risk mitigation). With strong

stewardship of resources and targeted investments, EWC is well on its way to providing a world-class educational environment for its stakeholders.

26. Performance Management and Employee Wellness

Human Capital Management at Ekurhuleni West TVET College encompasses all aspects of managing the college's staff – from recruitment and training to performance management and employee wellness. In 2024, the college's Human Resource (HR) division continued to ensure that the college is staffed with competent, motivated personnel and that HR practices comply with relevant legislation and policies. This section highlights the staff profile, HR developments and initiatives undertaken during the year.

26.1. Staff Complement and Profile:

As of 31 December 2024, EWC had a total staff complement of approximately 534 permanent employees on its payroll (PERSAL system). These include academic staff (lecturers, senior lecturers, heads of department) and support staff (administration, finance, student support, facilities, etc.), as well as college council-employed contract staff for certain functions. The breakdown of filled posts by salary level (government-paid) was as follows:

- Levels 1-3 (semi-skilled support): ~26 staff (e.g: general assistants, cleaners).
- Levels 4-6 (clerical and junior support): ~129 staff (administrative clerks, library assistants, etc.).
- Levels 7-8 (technical and officer level): ~339 staff, which includes the bulk of lecturers (most post level 1 lecturers are on salary level 7 or 8).
- Levels 9-10 (senior lecturers, senior officers): ~33 staff.
- Levels 11-12 (management e.g: campus managers, deputy directors): ~7 staff.
- Level 13+ (Principal and Vice Principals): 1 Principal (level 14) and 2 Vice-Principals (level 13).

These figures illustrate that the majority of employees are academic staff delivering training. In addition to these, the college employed a number of part-time and temporary lecturers especially for trimester N courses and specific projects. At peak periods, roughly 80 part-time lecturers were engaged to accommodate enrollment in engineering courses and to stand in for any staff on leave. The gender composition of staff is balanced in support roles and slightly male-dominated in academic roles, especially in

engineering departments. The college's employment equity profile is continually monitored; as of 2024, representation of designated groups (women, people with disabilities) was in line with targets at most levels, though women remain underrepresented at senior management levels. The college is committed to improving this, e.g: by encouraging capable female staff to apply for promotions and including equity considerations in hiring.

26.2. Recruitment and Appointments:

Throughout 2024, EWC filled several critical vacancies and created new posts aligned with its strategic needs. Using DHET post provisioning norms and its own Council posts, the following notable appointments were made:

- An additional Deputy Principal: Academic was appointed (effective mid-2024) to strengthen academic leadership, given the expanding program portfolio.
- Campus Manager positions for two campuses (Alberton and Tembisa) were filled after being vacant due to retirements. These were internal promotions of experienced lecturers, demonstrating career progression opportunities within EWC.
- Numerous lecturer posts were filled, including in high-demand subjects like Mathematics, Information Technology and Engineering Sciences. The college attracted candidates with requisite qualifications (many new hires hold at least a bachelor's degree or technical qualification plus a professional teaching qualification).
- The college also made temporary appointments from its "pool of experts" database, for instance contracting industry experts to lecture on specialised topics in the new occupational programs (e.g: a certified mechatronics technician was contracted part-time to assist with the new QCTO program).

All recruitment was conducted in accordance with the college's HR policies and the principles of fairness and equity. Vacancy adverts clearly stated the college's commitment to diversity and explicitly welcomed applications from persons with disabilities. Indeed, the college continued its efforts to attract and accommodate employees with disabilities – for example, in 2024 one new hire (an admin clerk) was a person with a visual impairment and the college provided assistive technology (screen reading software) to support her in the role. This underscores management's dedication to an inclusive workforce.

26.3. Staff Turnover and Retention:

Staff turnover at EWC remained relatively low in 2024, with most departures due to retirements or contract expirations rather than resignations. The college's ability to retain skilled staff can be attributed to a supportive work environment and opportunities for development. A few specialised lecturers did leave for industry positions (notably in ICT, where private sector competition is strong), but the impact was mitigated by prompt recruitment of replacements or redistribution of workload. The Human Resource Division maintains a succession and mentoring plan for key roles, ensuring that when senior staff retire, there are trained successors ready to step up. In 2024, a significant wave of retirements occurred, eight long-serving staff retired, including two campus managers and several senior lecturers, which was anticipated and planned for via mentorship of younger staff who have now assumed those responsibilities.

26.4. **Performance Management:**

The college runs a Performance Management and Development System (PMDS) in line with DHET guidelines, primarily for staff on PERSAL. In 2024, performance agreements were in place for all senior staff and lecturers at the beginning of the cycle. Mid-year and year-end performance reviews were conducted by supervisors to assess each employee's achievement of agreed targets, such as student pass rates for lecturers, or project deliverables for support staff. The outcomes of assessments showed that the majority of staff met or exceeded expectations. A modest number of staff, fewer than 5%, were rated below satisfactory and were placed on development plans. Where warranted, performance rewards - pay progression or bonuses - were awarded – subject to DHET approval and budget. The Audit & Risk Committee also reviewed the college's audit of predetermined objectives, confirming that the reported performance in this Annual Report aligns with actual achievements, with no material discrepancies. This cross-checking assures that staff performance management is contributing to real institutional outcomes.

26.5. **Capacity Building and Training:**

The college is committed to continuous professional development of its employees. In 2024, Human Resource Development Unit coordinated a variety of training programs and workshops for staff:

- **Educational Training:**

Lecturers were supported to upgrade their qualifications and pedagogic skills. Through the Training Qualifications Program (TQP) and partnerships with universities, about 20 lecturers without a formal teaching qualification were enrolled in the Postgraduate Certificate in Education (PGCE) program, funded by DHET. Others pursued advanced diplomas in TVET teaching. Additionally, internal workshops on assessment and

moderation were held to ensure lecturers are up-to-date with competency-based assessment methods.

- **Technical and Systems Training:**

Various workshops were organised, including a Policy on Incapacity Leave and Ill-Health Retirement (PILIR) training facilitated by DHET to ensure HR Practitioners and Managers correctly handle sick leave and ill-health cases. A Compensation for Occupational Injuries and Diseases (COID) Workshop by Dept of Labour took place, updating staff on reporting injury procedures. EWC also sent IT staff to a network administration course to better manage the upgraded campus networks.

- **Management and Leadership Development:**

Campus management and heads of departments attended a tailored leadership program focusing on change management and strategic planning, delivered by the South African Institute of Management. This was particularly relevant with new council members and as the college transitions into new strategic periods.

- **Workshops & Inter-college Learning:**

The college participated in inter-college benchmarking visits. For instance, an HR team visited Motheo TVET College to learn about establishing a disability support unit, as mentioned. Likewise, some finance staff visited a peer college to share best practices in asset management and GRAP compliance.

Moreover, staff were encouraged to attend industry-specific seminars where applicable; e.g: engineering lecturers visited local companies through an “Educator Workplace Exposure” initiative to stay abreast of current industry practices.

26.6. Employee Wellness and Labour Relations:

Recognising that employee well-being is crucial for productivity, EWC has an Employee Health and Wellness Programme (EHWP). Introduced in 2022, it gained momentum in 2024 with a series of events and ongoing support. The highlight was the 3rd Annual Employee Wellness Week held from 26 February to 05 March 2024. During this week, a wellness roadshow visited all campuses offering free health screenings for blood pressure, cholesterol, diabetes, HIV/AIDS, TB, BMI. This was done in partnership with Stress Xchange Africa and the Government Employees Medical Scheme (GEMS), which sponsored the events. The turnout was excellent – many staff took the opportunity for health checks and consultations. GEMS provided a feedback

report with recommendations, including organizing exercise classes and mental health workshops, which the college is considering implementing.

In addition to physical health, financial wellness was addressed: the National Credit Regulator (NCR) gave presentations on credit management, investments and preventing identity theft, while a Government Employees Pension Fund (GEPPF) session covered retirement planning and housing benefits. These sessions were well-received, as financial stress is a known issue affecting employees. EWC also sent staff representatives to the 4th Annual Employee Mental Health and Wellbeing Conference in late 2024, ensuring the college's wellness practices align with contemporary approaches.

On the labour relations front, 2024 was a stable year for EWC with no industrial strikes or major disputes. The college maintains open communication channels with labour unions. Regular bilateral meetings with the recognised unions (NEHAWU and SADTU for TVET sector) were held to pre-empt grievances. Only a handful of disciplinary cases occurred, related to absenteeism or misconduct, all of which were resolved through the formal disciplinary process. There were no dismissals in 2024; minor offences were dealt with via warnings or counselling. Grievances lodged were similarly few and were addressed promptly – none escalated to CCMA or legal disputes, indicating confidence in internal resolution mechanisms. The college's emphasis on consistent application of HR policies and the training of managers in labour relations (including a session on managing bullying and harassment, as mentioned in Germiston campus HR report) contributed to this harmonious climate.

26.7. Employment Equity and Diversity:

The college strives to meet the goals of its Employment Equity (EE) Plan. In 2024, the EE Committee reviewed workforce stats and noted progress in some targets. For instance, the representation of women in middle management improved with a female appointed as one of the campus managers. However, representation of people with disabilities among staff was still below the 2% target (currently ~1%), which the college is addressing through targeted recruitment and creating a more accommodating work environment. As noted, vacancy adverts explicitly encourage disabled applicants. Additionally, to support gender equality and a safe workplace, EWC reviewed its Sexual Harassment Policy in 2024, with input from all stakeholders. Training on this policy will ensure all employees understand appropriate conduct and reporting mechanisms.

In summary, human capital management at Ekurhuleni West TVET College in 2024 was characterised by sustained staffing strength, capacity development and a caring approach to employee well-being. The college had the human resources required to deliver on its academic mandate and these resources were managed in line with best practices and legislative compliance. The combination of low turnover, skills development

opportunities and active wellness programs helped maintain a workforce that is both competent and engaged. As the college moves forward, it will continue to invest in its people – recognising that qualified and motivated educators and support staff are the driving force behind student success and institutional excellence.

27. Challenges and Responses

Whilst 2024 was a year of notable achievements for Ekurhuleni West TVET College, it was not without challenges. This section provides an honest assessment of the key challenges faced by the college during the year and outlines the strategies and measures implemented to address them. The challenges are grouped into thematic areas for clarity.

27.1. Academic and Student Performance Challenges:

One of the foremost challenges was improving student success rates in specific areas, as detailed in the Academic Performance section. Key academic challenges and responses included:

- **Throughput and Qualification Completion:**

The college fell short of its NC(V) Level 4 completion rate target - 12% vs 15% - indicating that not enough students were completing the full qualification on time. This challenge stems from students failing critical subjects or dropping out before the final year. The college intensified support for final-year students through after-class tutorials and mentorship programs. Each campus created an “early warning” system to identify students at risk of failing a subject or not meeting exam entrance requirements and remedial actions, extra tutoring, parental engagement for younger students) were swiftly applied. Additionally, the college reviewed its selection and bridging processes – ensuring that students entering NC(V) are better prepared (e.g: by expanding the PLP intake and content). As a result of these interventions, preliminary indications show improved performance in the March 2025 supplemental exams, suggesting the gap may narrow in the next reporting period.

- **Difficult Subjects (Low Pass Rates):**

Subjects such as Mathematics across NCV and NATED, Electrical Principles & Practice L4 and certain business subjects (e.g: Advertising & Promotion L4) emerged as problem areas where pass rates were significantly lower than average. The underlying issues ranged from students’ weak foundational knowledge in STEM fields to lack of practical context in theory-heavy subjects. The college’s Academic Board set up Subject Committees to specifically tackle these subjects. Expert lecturers from across campuses collaborated to share best teaching strategies and

develop common support materials. The college also engaged external expertise; for instance, for Mathematics, a retired high school math specialist was brought in on contract to coach students and train lecturers on alternative teaching methods. For vocational subjects like Advertising & Promotion, industry guest lecturers were invited to provide real-world examples, making learning more relatable. The college also invested in supplementary learning aids – such as math tutorial software and online question banks – to give students additional practice opportunities.

- **Student Attendance and Engagement:**

Poor attendance was identified as a factor impacting both continuous assessment and exam eligibility. Some students struggled to attend regularly due to socio-economic factors or lack of engagement. The college tightened enforcement of the attendance policy: attendance records were monitored weekly and students below thresholds were counselled. In partnership with the SRC, an awareness campaign emphasised the importance of attendance for academic success. Moreover, EWC expanded its student feeding program, with Department of Higher Education support, so that needy students could get meals, alleviating one cause of absenteeism (*lack of food or funds*). Attendance improved modestly in the second semester of 2024, indicating these efforts had some effect.

- **Examination Readiness:**

Although exam compliance was high, the exam eligibility rate (73%) missed the target, partly because many students did not meet the subminimum or coursework requirements to sit exams. The college introduced stricter continuous assessment tracking. Lecturers had to submit monthly reports on students' formative assessment participation. Those falling behind were given additional assignments and, where possible, allowed to redo tasks to meet requirements. The motto was "no student left behind" – extensive efforts were made to pull students across the line to qualify for exams. Additionally, exam preparation workshops on strategies and stress management were offered, with the Student Support Services and Academic departments collaborating. These steps aim to ensure that capable students are not disqualified due to technicalities or lack of support.

27.2. Financial and Administrative Challenges:

The college's financial management was strong overall, but the college faced certain financial pressures and administrative hurdles:

- **Student Funding Shortfalls:**

Although most students benefit from NSFAS bursaries, the college observed that some qualifying students did not receive funding on time or at all, especially in occupational programs not covered by NSFAS. This created hardship and risked dropouts. The college's Financial Aid Office worked closely with NSFAS and the DHET to resolve delays and in emergencies the college utilised its Financial Aid Trust Fund, a portion of surplus set aside, to temporarily assist unfunded students with transport or meals so they could continue attending. EWC also actively sought and secured additional bursaries from SETAs for occupational students. By year-end, virtually all eligible students had their tuition fees covered either by NSFAS or other bursaries.

- **Budget Constraints for Expansion:**

Whilst the college has healthy reserves, its operational budget is largely determined by DHET funding norms. There is limited discretionary funding to introduce new programs or campuses without DHET allocation. In 2024, EWC had demand for new courses, like additional NCV Programmes in IT and robotics beyond pilot, and pressure for campus expansion in fast-growing areas, but budget constraints limited immediate expansion. The college engaged in strategic planning to prioritise which new programs can be started using cost-sharing or phased approaches. It also lobbied the Department for additional earmarked grants, backed by evidence of demand. In the interim, EWC optimised class sizes and room usage to accommodate as many students as possible with existing resources and tapped into partnerships (like using a donated facility from an industry partner for evening classes, to extend reach without large capital outlay).

- **Initial Financial Statement Quality:**

The Auditor-General noted in the prior audit that the initial AFS submission had misstatements (though corrected). Ensuring high-quality financial reporting with minimal corrections was a challenge given complexities of GRAP. In 2024, the finance department underwent additional GRAP training and improved its year-end processes. The college also procured a short-term contract of a Chartered Accountant to review the draft financials before submission. This pro-active measure paid off, as the 2024 audit had far fewer adjustments and the college achieved a clean audit. This response demonstrates learning from past challenges to prevent recurrence.

- **Data Management and IT Systems:**

As the college increases its digital data for student records, HR, Finance, managing and securing this data is a continuous challenge. EWC uses the DHET-provided college management Information System (Coltech), which saw occasional downtime and needs robust backups. The IT unit established more frequent data backups, daily offsite backups for critical

databases and upgraded server capacity. The risk of cyber threats was mitigated by updated anti-virus, firewall and training staff in basic cybersecurity like phishing awareness. The college's continued ISO 27001 compliance efforts serve as a framework to handle this challenge systematically.

27.3. Infrastructure and Resource Challenges:

Some issues arose related to facilities and equipment:

- **Aging Infrastructure & Maintenance Backlogs:**

Some campus buildings (e.g: Alberton's main block, Tembisa workshops) are decades old and require constant maintenance. Unexpected breakdowns, like a collapsed sewer line at Kathorus in mid-2024, or intermittent electricity trips at Germiston challenged the facilities team. The college's heightened maintenance budget allowed prompt repairs – e.g: the sewer issue was fixed within a week by contracting specialists. To address the underlying aging infrastructure, EWC updated its Infrastructure Maintenance Plan to include preventative overhaul of critical systems during term breaks such as electrical rewiring where recurrent faults occur. The college also communicated needs to DHET for inclusion in capital grant funding for example, motivation for a new multipurpose hall to replace an old prefabricated structure at Alberton.

- **Limited Specialised Spaces:**

With new programs like Robotics, Mechatronics and growing enrolments, EWC faced a shortage of certain specialised training spaces. For example, the college lacked a dedicated robotics lab, improvising by sharing space in the electrical workshop. In the short term, the timetable was arranged to share facilities ensuring different programs use labs at different times. For the longer term, the college has drawn up plans to construct or retrofit space for a dedicated 4IR Skills Centre and is actively seeking earmarked funding or partnerships for this. Meanwhile, to not compromise training, the college sometimes leveraged external facilities – e.g: students in Welding were taken to a nearby industry training centre for a specific practice session via an MOU, easing pressure on campus workshops.

27.4. Human Resource Challenges:

Managing people also came with challenges:

- **Staff Workload and Stress:**

With increasing enrolments and program offerings, some lecturers and support staff experienced high workloads. This risked burnout and could

affect quality. The college responded by hiring part-time assistants where budget allowed to relieve pressure (e.g: hiring additional part-time lecturers for high-enrolment classes to reduce the student-lecturer ratio). The wellness initiatives described - health screenings, mental health workshops - also directly addressed stress management. Moreover, management made a point to recognise and reward hard work – through staff awards events and performance bonuses where merited – to keep morale high despite workload.

- **Skills Gaps:**

In certain specialised subjects like IT programming, or some trades, finding qualified lecturers was a challenge. This is a sector-wide issue as TVET colleges compete with industry for talent. The college's strategy was multi-fold: "grow our own timber" by sponsoring current staff for further qualifications, so they can teach a wider range of subjects, using industry experts on a part-time basis while training them in pedagogy and advocating for improved remuneration for scarce skills posts via DHET. In 2024, the college sent several young lecturers on advanced training courses to upskill in areas like network security and CNC machining. These efforts help fill the skills gap internally.

27.5. **Strategic and External Challenges:**

Lastly, the college contended with broader challenges beyond its immediate control:

- **Policy Changes and Uncertainties:**

The TVET sector is dynamic, with ongoing policy reforms such as the development of new curricula, integration of digital learning and funding framework changes. Adapting to these changes requires agility. The college's strategy unit kept abreast of all DHET communications. EWC contributed feedback to national policy consultations, ensuring its voice is heard. Internally, scenario planning was done to anticipate various outcomes. Being proactive, rather than reactive, has helped EWC navigate policy shifts smoothly.

- **Community and Socio-Economic Challenges:**

High youth unemployment in the region means enormous pressure on EWC to absorb students and deliver quick employment outcomes. Additionally, community expectations such as calls for free registration or discontent if classes are full, occasionally posed challenges like protest threats. The college engaged with student and community leaders to communicate transparently about its capacity and the support it provides, like NSFAS bursaries. EWC also ramped up its entrepreneurship training

and job placement efforts, to improve graduate employability which in turn demonstrates the college's value to the community. Through the Placement Unit, more than 300 students were assisted in finding internships or jobs in 2024. This directly tackles the socio-economic imperative and helps mitigate community pressure by showing positive outcomes.

In conclusion, Ekurhuleni West TVET College identified and actively managed a range of challenges in 2024. The responses implemented – academic support programs, process improvements, infrastructure fixes, staff development and stakeholder engagement – have in many cases already shown positive effects, or laid the groundwork for improvement in the forthcoming year. The college's culture of continuous improvement means that challenges are viewed as opportunities to strengthen systems. Indeed, many of the initiatives described in this section from peer mentoring for students to wellness days for staff are now embedded practices that will continue to yield benefits. Council and management remain vigilant in monitoring these and any emerging challenges and are committed to ensuring that the college's mission is not impeded by them. By being proactive and student-centered in its approach to problem-solving, EWC is able to maintain stability and continue delivering quality education even in the face of adversity.





28. Looking Ahead

As Ekurhuleni West TVET College concludes the 2024 reporting period, it also sets its sights on the future. The coming years, particularly 2025 and beyond, promise to be dynamic as the college builds on its achievements and addresses the challenges identified. In this section, we outline the college's forward-looking plans and strategic priorities, giving an indication of how EWC intends to sustain and enhance its role in the TVET sector.

28.1. Strategic Direction 2025–2030

The college is entering a new strategic cycle. In late 2024, EWC engaged in a strategic planning process (including a Strategic Planning workshop reflected in the “EWC Strategic Planning 2025” event) to chart the roadmap for the next five years. The emerging Strategic Goals revolve around:

- **Enhanced Student Success and Throughput:**

The college aims to substantially improve qualification completion rates and reduce dropout rates by 2030. Specific targets are being set, such as increasing the NC(V) L4 certification rate to 20% (from the current 12%) and the NATED N6 diploma attainment within three years to 20% (from ~10%). To achieve this, strategies will include curriculum review (making programs more flexible and modular), bolstering academic support and integrating learning analytics to identify struggling students early. The college will also continue initiatives like peer tutoring and potentially introduce a formal mentorship program pairing alumni or senior students with newcomers.

- **Curriculum Expansion and Relevance:**

By looking ahead, EWC plans to expand its program offerings in line with national skills demands and the Fourth Industrial Revolution (4IR). Over the next few years, the college intends to introduce new occupational programmes, targeting the previously mentioned goal of accrediting up to 20 new programmes per year in emerging fields. For example, plans are underway to offer Renewable Energy Technician, Artificial Intelligence Basics and Advanced Robotics courses as QCTO or skills programs. The college will also roll out the newly accredited trades (like Mechatronics, Fitter & Turner) to full capacity and seek additional accreditation in high-demand trades (e.g: plumbing, bricklaying) as part of government's infrastructure development drive. Importantly, all new curricula will be developed with input from industry partners to ensure relevance and immediate employability of graduates.

- **Digital Transformation and Blended Learning:**

Looking forward, EWC envisions a more digitally integrated college. Building on the investments in LMS and connectivity, the college plans to implement blended learning models across more programs. By 2025, at least 30% of theoretical components could be delivered online or through a hybrid mode, which allows flexibility and can accommodate larger student numbers without straining physical infrastructure. The success of pilot e-book and online content use in 2024 will be scaled – more courses will use e-learning resources and the college will consider developing its own digital content (possibly through a content development unit). Additionally, EWC is exploring the adoption of an Enterprise Resource Planning (ERP) system that integrates student records, finance, HR and other functions for greater efficiency and data-driven decision making.

- **Infrastructure Development:**

In line with its updated infrastructure plan, the college has several capital projects on the horizon. A top priority is establishing a dedicated 4IR Centre of Excellence that can host advanced technology workshops (for robotics, AI, virtual reality training, etc.). The college intends to secure funding (through DHET's Capital Expansion grants or public-private partnerships) for this centre and potentially situate it at a central location accessible to multiple campuses. Furthermore, expansion or new construction is planned at Tembisa Campus to accommodate growing enrolments in the northern region of Ekurhuleni – possibly adding new classrooms and labs. By 2025, EWC also expects to complete conversion of identified spaces to improve exam venue compliance (e.g: larger computer labs as mentioned earlier). The “holistic campus” concept will guide these developments, ensuring facilities cater to academic needs as well as student life (study areas, cafeterias, recreation).

- **Human Capital Development:**

The college recognises that its ambitious plans require commensurate investment in staff. In the coming years, a significant focus will be on staff capacity building. More lecturers will be supported to acquire higher qualifications (for instance, EWC may target that at least 60% of lecturers hold a relevant degree by 2030) and training in new technologies/pedagogies (like e-learning facilitation) will be intensified. The college will implement strategies to attract and retain scarce skills – potentially through advocating for special allowances or creating joint appointments with industry to have experts teach part-time. Leadership development will also be key, preparing the next generation of campus and college managers through mentorship and formal training.

- **Strengthening Governance and Partnerships:**

With a newly reconstituted college council taking the helm from late 2024, the college will benefit from fresh perspectives and continued good

governance. The council's focus areas will include monitoring achievement of new strategic targets (with Sections 45 and 46 of the CET Act as ever-present guides to accountability) and ensuring financial sustainability. EWC intends to forge stronger partnerships with industry, community and international organisations. For example, by looking ahead, the college is negotiating partnerships with a major automotive manufacturer to support the automotive programme with equipment and apprenticeships and exploring exchange programs with international TVET institutions to learn global best practices. The college's involvement in initiatives like the WorldSkills competition will continue, as these push the institution to stay at cutting-edge skill levels.

28.2. Key Initiatives for 2025

In the immediate term (the next year), some concrete steps are planned:

- Implement a comprehensive Academic Improvement Plan 2025 addressing the shortcomings of 2024. This includes launching a Maths and Science “Boot Camp” at the start of the academic year for all new engineering students to refresh fundamentals and a formal peer mentoring program for NC(V) students building on 2024's informal efforts.
- Roll out the digitisation of student services – by 2025, the college aims to have online applications and registrations fully functional (reducing long queues and manual errors). The experience of partial online reg in 2024 will be scaled to a full online system, with necessary support for students who lack internet access.
- Enhance entrepreneurship and employment programs as part of Outcome 5 (improving graduate destinations). In 2025, the college will inaugurate an “Entrepreneurship Hub” where students can get training and mentoring to start their own businesses. This aligns with national policy emphasis on TVET entrepreneurship. Also, the placement office will intensify employer engagements to increase internship and job placement rates – aiming for at least 10% increase in placements year-on-year.
- Pursue green campus initiatives. As part of a forward-looking approach to sustainability, EWC plans to invest in solar energy installations on at least one campus as a pilot in 2025. Not only will this reduce electricity costs and improve energy security during load-shedding, but it also serves as a live learning lab for students in electrical and renewable energy courses.
- Maintain and improve compliance and governance processes. The college will aim to achieve another clean audit in 2025, building on the 2024 outcome. The focus will be on automating compliance checks (for example, using compliance management software to track legislative requirements deadlines) to ensure nothing is overlooked. The council's Audit & Risk Committee will also oversee the implementation of any

remaining recommendations from the Auditor-General and internal auditors, maintaining the momentum of improvement.

28.3. Risks and Mitigations Looking Forward

- The college is aware of potential risks that could affect its future plans. These include macroeconomic factors (government budget cuts to TVET could slow expansion plans), technology changes outpacing the college's adoption rate and possible resurgences of health crises or other disruptions. To mitigate these, the college is building resilience into its planning – such as creating financial buffers (reserves allocated to critical projects), cross-training staff to handle multiple roles if needed and strengthening ICT infrastructure to handle remote or hybrid learning seamlessly should disruptions occur. The college's risk register, regularly reviewed by the Audit & Risk Committee, will continue to guide risk mitigation strategies.
- In conclusion, Ekurhuleni West TVET College enters the future with confidence and a clear strategic vision. The accomplishments of 2024 form a solid foundation on which to grow. By focusing on student success, curriculum relevance, infrastructure, staff development and good governance, the college is well-positioned to remain a leading institution in the TVET sector. The "looking ahead" agenda is ambitious, but with the commitment and expertise of the Council, management, staff and the support of the Department and community, these goals are achievable. As always, the ultimate beneficiaries of these forward-looking plans will be the students and the broader community we serve – as we empower more individuals with skills for employment, entrepreneurship and lifelong learning.



29. Annual Financial Statements 2024





Ekurhuleni West TVET COLLEGE
Annual Financial Statements
for the year ended 31 December 2024

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

General Information

Controlling entity	Department of Higher Education and Training (DHET)
Domicile, legal form and jurisdiction	The College is a Public Technical and Vocational Education and Training College, constituted in terms of the Continuing Education and Training Act No. 16 of 2006, as amended, and operates from a head office situated in Germiston , South Africa, with six campuses situated in Alberton, Boksburg, Germiston, Kathorus, Kempton Park and Tembisa.
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 5 of the National Qualifications Framework
Councillors	Visagie, A - Interim Chairperson (Appointed 25 May 2024) Setlhako, M C - Chairperson (10 April 2019 - 10 April 2024) Setlhako, M C - Chairperson (25 May 2024 - 20 Sept 2024) Mongale, N - Interim Vice Chairperson (Appointed 25 May 2024) Lekala, M - Vice Chairperson (22 October 2019 - 10 April 2024) Mogaladi, T - Independent (Appointed 25 May 2024) Nhlapo, V - Independent (Appointed 25 May 2024) Mohlala, M - Independent (10 April 2019 - 10 April 2024) Thwala, W D - Independent (10 April 2019 - 10 April 2024) Visagie, A - Independent (10 April 2019 - 10 April 2024) Hlophe, P P - Independent (10 April 2019 -10 April 2024) Sebake, M M - Independent (22 Oct 2019 -10 April 2024) Petje, M I - Independent (22 Oct 2019 - 10 April 2024) Chuene, M M - Independent (22 Oct 2019 - 10 April 2024) Naidoo, T - Independent (22 Oct 2019 - 10 April 2024) Mabe, M - Principal (Appointed 1 July 2024) Mudau, N P - Acting Principal (23 September 2020 - 30 June 2024) Noffke, J C - Academic Board Representative (23 Sept 2020 - 10 April 2024) Tshabalala, R - Lecturer Representative (Appointed 29 July 2024) Booi, Z - Lecturer Representative (10 April 2019 - 10 April 2024) Nkhumane, P - Support Staff Representative (Appointed August 2024) Mohale, T E - Support Staff Representative (16 May 2019 - 10 April 2024) Khumalo, F - SRC President (Appointed 25 March 2024) Mokoena, T - Acting SRC President (28 Sept 2023 - 10 April 2024) Dludla, N - SRC Secretary (Appointed 25 March 2024) Selinda, T - SRC Secretary (1 May 2023 - 10 April 2024)
Principal	Mr Molifi Mabe - (Principal) Appointed 1 July 2024 Mr. Nyelisani Mudau -(Acting Principal) 1 September 2020 - 30 June 2024
Deputy Principal Finance (DPF)	Mr. Peter Whitney Kgorutle
Registered office	Cnr. Flag and Rose Innes Road Germiston 1400
Business address	Cnr. Flag and Rose Innes Road Germiston 1400
Postal address	Private bag x1030 Germiston

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

General Information

	1400
	ABSA Bank
Bankers	Investec Bank
Auditors	Auditor-General South Africa

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

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The reports and statements set out below comprise the annual financial statements presented for audit:

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Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

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ADPF	Acting Deputy Principal Finance
AGSA	Auditor-General of South Africa
ASB	Accounting Standards Board
BANKSETA	Banking Sector Education and Training Authority
CET Act	CET Act No.16 of 2006, as amended
CIEG	Capital Infrastructure and Efficiency Grant
CJMM	City of Johannesburg Metropolitan Municipality
CRR	Capital Replacement Reserve
DPF	Deputy Principal Finance
DHET	Department of Higher Education and Training
Foodbev SETA	Food & Beverages Manufacturing Sector Education and Training Authority
GRAP	Generally Recognised Accounting Practice
INSETA	Insurance Sector Education and Training Authority
MICT SETA	Media Information and Communication Technologies Sector Education and Training Authority
NSF	National Skills Fund
NSFAS	National Student Financial Aid Scheme
IAS	International Accounting Standards
SARS	South African Revenue Services
SETA	Sector Education and Training Authority
SRC	Student Representative Council
TVET	Technical and Vocational Education and Training
VAT	Value Added Tax

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Council's Responsibilities and Approval

The Council members are required by the Public Finance Management Act (Act 1 of 1999), to maintain adequate accounting records and are 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 members 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 was engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records, related data and relevant parties.

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 Minister of Higher Education and Training.

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

The Council members acknowledge that they are 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 members set standards for internal control aimed at reducing the risk of error or fraud 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 risks 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 members accept responsibility to ensure that the college is managed in a responsible manner, considering the interest of all stakeholders, including the DHET, unions, employees, students, local communities and creditors. Responsible management entails, inter alia, compliance with applicable statutory and regulatory requirements, including risk management.

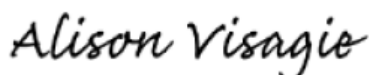
The Council members are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal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

The Council members have reviewed the college's cash flow forecast for the year to 31 December 2025 and, in the light of this review and the current financial position, they are satisfied that the college has or has access to adequate resources to continue in operational existence for the foreseeable future.

The college is wholly dependent on the DHET for continued funding of operations. The annual financial statements are prepared on the basis that the college is a going concern and that the DHET has neither the intention nor the need to liquidate or curtail materially the scale of the college.

Although the members are primarily responsible for the financial affairs of the college, it is supported by the college's internal auditors.

The annual financial statements set out on pages 11 to 71, which have been prepared on the going concern basis, were approved by the members on 31 March 2025 and were signed on their behalf by:



Visagie, A
Chairperson of Council

31/03/2025

Auditor's report

Ekurhuleni West Technical Vocational and Education Training College

31 May 2025

Report of the auditor-general to Minister of Higher Education and Training and the council on the Ekurhuleni West Technical Vocational and Education Training College

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Ekurhuleni West Technical, Vocational Education and Training (TVET) College set out on pages xx to xx, which comprise the statement of financial position as at 31 December 2024, statement of financial performance, statement of changes in net assets, and] the cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Ekurhuleni West TVET as at 31 December 2024 and its financial performance and cash flows for the year then ended in accordance with the Generally Recognised Accounting Practice (GRAP) and the requirements of the Continuing Education and Training Act 16 of 2006 (CET Act).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the 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.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

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

Restatement of corresponding figures

7. As disclosed in note 32 to the financial statements, the corresponding figures for 31 December 2023 were restated as a result of an error in the financial statements of the college at, and for the year ended, 31 December 2024.

Material impairments of debtors

8. As disclosed in note 23 to the financial statements, material losses of R13 653 506 were incurred as a result of a write-off of irrecoverable student debtors.

Responsibilities of the council for the financial statements

9. The council is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the CET Act 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.
10. 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 audit financial statements

11. 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.
12. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page xx, forms part of my auditor's report.

Report on the audit of the annual performance report

13. In terms of the CET Act, the college is not required to prepare an annual performance report.

Report on compliance with legislation

14. 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.
15. 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.

16. 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.
17. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements

18. The financial statements submitted for auditing were not prepared in accordance with generally recognised accounting practice, as required by section 25 (1)(b) of the CET Act.
19. Material misstatements of non-current assets, current assets and expenditure identified by the auditors in the submitted financial statement were corrected and supporting records were provided, resulting in the financial statements receiving an unqualified audit opinion.

Other information in the annual report

20. The council is responsible for the other information included in the annual report. The other information does not include the financial statements and the auditor's report.
21. My opinion on the financial statements and the report on 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.
22. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
23. 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

24. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
25. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on compliance with legislation included in this report.

26. The college developed an audit action plan to address internal control deficiencies, however, the plan was not adequately monitored to ensure that corrective measures were effectively implemented. As a result, there were recurring findings with similar root causes as those previously reported.
27. The college did not ensure that the financial statements are adequately reviewed and supported by complete and accurate supporting documents, resulting in material misstatements being identified during the audit, which were subsequently corrected.
28. The college did not implement proper record keeping to ensure that complete, relevant and accurate information was accessible and available in a timely manner to support the financial statements. This resulted in material corrections being processed on the financial statements.

Auditor - General

Pretoria

31 May 2025



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Statement of Financial Position as at 31 December 2024

		2024	2023 Restated*
	Note(s)		
Assets			
Current Assets			
Cash and cash equivalents	3	763 366 032	754 026 668
Trade and other receivables from exchange transactions	4	56 450 215	41 764 780
Receivables from non-exchange transactions	5	42 721 057	31 680 481
Inventories	6	4 468 614	2 499 763
		867 005 918	829 971 692
Non-Current Assets			
Property, plant and equipment	7	779 495 248	724 414 327
Intangible assets	8	46 202	127 127
Investment Property	9	2 560 851	2 614 529
		782 102 301	727 155 983
Total Assets		1 649 108 219	1 557 127 675
Liabilities			
Current Liabilities			
Trade and other payables from exchange transactions	10	10 111 317	20 732 513
Provisions	11	376 000	355 000
Project Liabilities	12	28 686 638	23 888 812
Finance lease liability	13	2 284 691	2 130 665
Payables from non exchange transactions	14	38 129 617	39 931 175
Unspent conditional grants and receipts	42	5 374 376	3 825 506
		84 962 639	90 863 671
Non-Current Liabilities			
Provisions	11	2 782 000	2 762 000
Finance lease liability	13	396 527	2 681 219
		3 178 527	5 443 219
Total Liabilities		88 141 166	96 306 890
Net Assets		1 560 967 053	1 460 820 785
Accumulated surplus		1 560 967 053	1 460 820 785

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Statement of Financial Performance

		2024	2023 Restated*
	Note(s)		
Revenue			
Revenue from exchange transactions			
Tuition and related fees	15	126 882 549	114 226 924
Rendering of services	16	189 225	116 500
Rental of facilities and equipment	17	2 059 461	4 687 932
Other income	19	25 014 424	20 168 937
Investment Income	18	64 228 254	57 938 529
Inventories gain (losses/write-downs)	6	297 537	64 875
Total revenue from exchange transactions		218 671 450	197 203 697
Revenue from non-exchange transactions			
Transfer revenue			
Government grants and subsidies	20	434 790 173	425 064 225
Public contributions and donations	21	669 206	2 067 986
Other income	19	1 292 538	307 798
Total revenue from non-exchange transactions		436 751 917	427 440 009
Total revenue		655 423 367	624 643 706
Expenditure			
Employee related and DHET management fee costs	22	(278 966 821)	(262 900 303)
Depreciation and amortisation	24	(31 548 282)	(36 870 838)
Impairment loss	43	(14 204 089)	(24 806)
Bad debts written off	23	(13 653 506)	(31 735 529)
Repairs and maintenance	26	(15 650 175)	(19 283 693)
Professional services	27	(15 932 752)	(15 741 083)
Finance costs	28	(272 764)	(526 248)
Learnership project stipends		-	(86 193)
Actuarial losses	11	-	(21 845)
Gain/loss on disposal of assets and liabilities	30	(2 548 724)	(3 136 909)
General Expenses	29	(114 258 547)	(114 643 555)
Telephone, postage, internet, network and communication costs		(27 305 838)	(30 621 711)
Printing and stationery		(8 305 120)	(6 067 827)
Marketing		(2 771 698)	(4 295 893)
Municipal Services		(8 912 142)	(7 998 195)
Books and learning material	25	(20 946 645)	(21 456 489)
Total expenditure		(555 277 103)	(555 411 117)
Surplus for the year		100 146 264	69 232 589

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Statement of Changes in Net Assets

	Accumulated surplus	Total net assets
Opening balance as previously reported	1 393 745 144	1 393 745 144
Adjustments		
Correction of errors	(2 177 385)	(2 177 385)
Balance at 01 January 2023 as restated*	1 391 588 196	1 391 588 196
Changes in net assets		
Surplus for the year	69 232 589	69 232 589
Total changes	69 232 589	69 232 589
Restated* Balance at 01 January 2024	1 460 820 789	1 460 820 789
Changes in net assets		
Surplus for the year	100 146 264	100 146 264
Total changes	100 146 264	100 146 264
Balance at 31 December 2024	1 560 967 053	1 560 967 053

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Cash Flow Statement

	2024	2023 Restated*
Note(s)		
Cash flows from operating activities		
Receipts		
Tuition and related fees	129 336 786	130 419 486
Sale of goods and services	189 225	116 500
Public contributions and donations	65 992	15 317
Interest income	64 893 425	57 437 319
Project Liabilities receipts	39 106 232	26 651 129
Other receipts	-	469 540
Rental of facilities and equipment	1 441 076	4 496 931
Government grants and subsidies	162 124 053	198 271 255
	<u>397 156 789</u>	<u>417 877 477</u>
Payments		
Employee costs	(15 682 779)	(10 456 719)
Suppliers	(226 882 461)	(252 294 912)
Finance costs	(272 765)	(526 248)
Other payments Project Liabilities	(36 237 147)	(31 651 213)
	<u>(279 075 152)</u>	<u>(294 929 092)</u>
Net cash flows from operating activities	31 <u>118 081 637</u>	<u>122 948 385</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(106 611 607)	(53 082 750)
Cash flows from financing activities		
Finance lease capital payments	(2 130 666)	(1 987 023)
Net increase in cash and cash equivalents	9 339 364	67 878 612
Cash and cash equivalents at the beginning of the year	754 026 668	686 148 056
Cash and cash equivalents at the end of the year	3 <u>763 366 032</u>	<u>754 026 668</u>

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Accounting Policies

1. Presentation of Annual Financial Statements

The financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and 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.

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.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

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

The presentation and classification and these accounting policies are consistent with the previous year.

These accounting policies are consistent with the previous period, except for the changes set out in note changes in accounting policy.

1.1 Presentation currency

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

All amounts disclosed in the Financial Statements have been rounded to the nearest R1 unless indicated otherwise.

1.2 Going concern assumption

These annual financial statements have been prepared based on the expectation that the college will continue to operate as a going concern for at least the next 12 months.

1.3 Significant judgements and sources of estimation uncertainty

Programme funding

Programme funding is allocated to the college by DHET in terms of the CET Act and the National Norms and Standards for Funding of TVET Colleges and is determined by the estimated Full Time Equivalent Students (FTEs) of the college. The allocation is done based on the projected FTEs for the year and if the college fails to register the projected FTEs, a portion of the programme funding can be clawed back in the following year.

The programme funding is allocated by DHET during their financial year which is from April to March, but for the college the funds pertain to the college academic and financial year which is from January to December. Once the college has registered the projected number of FTEs, the condition of the programme funding grant has been met and the grant is recognised in full.

The programme funding is paid out partly in cash tranches, paid to the college, and partly through the Persal system of the DHET, directly to the employees of the college. If management personnel are paid from the programme funding, they should be included in the description. The method and timing of payment of grant does, however, not influence the recognition of revenue.

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Accounting Policies

1.3 Significant judgements and sources of estimation uncertainty (continued)

Employee related and DHET management fee

In terms of the CET Act and DHET Circular 1 of 2015, with effect from 01 April 2015, all non-management personnel of the college, appointed and remunerated through DHET (PERSAL) and the provincial allocation or programme funding, have migrated to DHET and are DHET employees. Non-management personnel not remunerated from provincial allocations or programme funding remain employees of the college as they are appointed by the college. For the period 1 January to 31 March 2015, non-management personnel still remained employees of the college.

Thereafter, management and other personnel (excluding college employees) are remunerated by DHET via Persal. The remuneration of these personnel cannot be classified as an employee expense of the college and is therefore classified as "DHET management fee".

Estimates

Estimates are informed by historical experience, information currently available to management, assumptions, and other 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 period of the review and applied prospectively.

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

Trade receivables

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

Allowance for slow moving, damaged and obsolete stock

In making an allowance to write inventory down to the lower of cost or net realisable value, management has made estimates of the selling price and direct cost to sell on certain inventory items. The write down is included in the surplus or deficit. For inventory consumed in the supply of services for no or nominal charge, management has made an estimate of the current replacement cost of such inventory and as appropriate have reduced the carrying amount accordingly.

Non-financial asset Impairment

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 cash flows (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.

Useful lives and residual values of assets; depreciation and amortisation

The college's management determines the estimated useful lives and related depreciation charges for these assets. These estimates are based on industry norms and then adjusted to be college specific. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives and vice versa.

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.

Effective interest rate

The College uses an appropriate interest rate, taking into account guidance provided in GRAP, and applying professional judgement to the specific circumstances, to discount future cash flows, to the present value of the item being discounted.

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Accounting Policies

1.3 Significant judgements and sources of estimation uncertainty (continued)

Fair value determination of properties

In determining the fair value of investment property (and / or property, plant and equipment) donated or acquired for no consideration, the college applies a valuation methodology to determine the fair value of the properties based on any one of, or a combination of the following factors:

- The market related selling price of the property; or
- The market related rental that can be earned for the property; or
- The market related selling price of similar properties in the area; or
- The rentals currently or previously earned by the property.

Where the above information is not available or reliably determinable the college determines an approximation of fair-value by estimating the Depreciated Replacement Cost of the asset.

Provisions

Provisions were raised and management determined an estimate based on the information available.

Allowance for doubtful debts

On debtors an impairment loss is recognised in surplus and 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 cash flows discounted at the effective interest rate, computed at initial recognition.

Taxation

The College is exempt in terms of Section 10(1)(c)A of the Income Tax Act of 1952 (Act No.58 of 1962).

1.4 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

Owner-occupied property is property held for use in the production or supply of goods or services or for administrative purposes.

Recognition and measurement

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the college, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Accounting Policies

1.4 Investment property (continued)

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Investment property is carried at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided to write down the cost, less estimated residual value by equal instalments over the useful life of the property. Refer to note 9 for the estimated useful lives.

Disposals

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the retirement or disposal or when the investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal.

Deemed cost

When the college initially recognises an asset using Standards of GRAP, it measure such assets using either cost or fair value at the date of acquisition (acquisition cost). Where the accounting for assets is incomplete at the start of the reporting year as the acquisition of an asset is not available at that time, acquisition cost is measured using a surrogate value (deemed cost) at the date the college adopted the Standards of GRAP, or the transfer or merger date (the measurement date). Deemed cost is determined as the fair value of an asset at the measurement date.

1.5 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure 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.

Recognition and measurement

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 initially measured at cost and subsequently measured at cost less accumulated depreciation and any accumulated impairment losses.

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 asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

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.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Major spare parts and stand by equipment which are expected to be used for more than one period are included in property, plant and equipment. In addition, spare parts and stand by equipment which can only be used in connection with an item of property, plant and equipment are accounted for as property, plant and equipment.

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Accounting Policies

1.5 Property, plant and equipment (continued)

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

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

Item	Depreciation method	Average useful life
Land	Indefinite	Indefinite
Buildings	Straight line	50-70 years
Finance Lease Assets	Straight line	Shorter of the lease period or the useful life of related assets
Plant, Machinery and Equipment	Straight line	3 - 20 years
Furniture and Fittings	Straight line	5- 18 years
Vehicles	Straight line	10-15 years
Computer Equipment	Straight line	5-15 years
Library books	Straight line	10 years

1.6 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the college or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

Recognition and measurement

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the college; and
- the cost or fair value of the asset can be measured reliably.

The college assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

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1.6 Intangible assets (continued)

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Computer software	Straight line	5-15 years

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss is the difference between the net disposal proceeds, if any, and the carrying amount. It is recognised in surplus or deficit when the asset is derecognised.

Deemed costs

When the college initially recognises an asset using the Standards of GRAP, it measures such assets using either cost or fair value at the date of acquisition (acquisition cost). Where the acquisition cost of an asset is not available on the adoption of the Standards of GRAP, acquisition cost is measured using a surrogate value (deemed cost) at the date the college adopted the Standards of GRAP (measurement date). Deemed cost is determined as the fair value of an asset at the measurement date.

1.7 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a 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.

A financial asset is:

- cash;
- a residual interest of another entity; or
- 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 entity.

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 entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

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1.7 Financial instruments (continued)

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

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

Classification

The entity 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
Receivables from non-exchange transactions	Financial asset measured at amortised cost

The entity 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
Unspent conditional grants and receipts	Financial liability measured at amortised cost

Initial recognition

The entity 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 entity recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The entity 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.

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1.7 Financial instruments (continued)

Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value: Fair-value at reporting date
- Financial instruments at amortised cost: Amortised cost using the effective interest rate method, less any impairment losses.
- Financial instruments at cost: Cost, less any impairment losses.

If fair value can no longer be measured reliably for an investment in a residual interest measured at fair value, the college reclassifies the investment from fair value to cost. The carrying amount at the date that fair value is no longer available becomes the cost.

If a reliable measure becomes available for an investment in a residual interest for which a measure was previously not available, and the instrument would have been required to be measured at fair value, the college reclassifies the instrument from cost to fair value.

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectibility of financial assets

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

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly or by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Financial assets measured at cost:

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

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1.7 Financial instruments (continued)

Derecognition

Financial assets

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

If the entity transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it recognise either a servicing asset or a servicing liability for that servicing contract. If the fee to be received is not expected to compensate the entity adequately for performing the servicing, a servicing liability for the servicing obligation is recognised at its fair value. If the fee to be received is expected to be more than adequate compensation for the servicing, a servicing asset is recognised for the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset.

If, as a result of a transfer, a financial asset is derecognised in its entirety but the transfer results in the entity obtaining a new financial asset or assuming a new financial liability, or a servicing liability, the entity recognise the new financial asset, financial liability or servicing liability at fair value.

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.

If the transferred asset is part of a larger financial asset and the part transferred qualifies for derecognition in its entirety, the previous carrying amount of the larger financial asset is allocated between the part that continues to be recognised and the part that is derecognised, based on the relative fair values of those parts, on the date of the transfer. For this purpose, a retained servicing asset is treated as a part that continues to be recognised. The difference between the carrying amount allocated to the part derecognised and the sum of the consideration received for the part derecognised is recognised in surplus or deficit.

If a transfer does not result in derecognition because the entity has retained substantially all the risks and rewards of ownership of the transferred asset, the entity continue to recognise the transferred asset in its entirety and recognise a financial liability for the consideration received. In subsequent periods, the entity recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

Presentation

A financial asset and a financial liability are only offset and the net amount presented in the statement of financial position when the entity currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the entity does not offset the transferred asset and the associated liability.

1.8 Statutory receivables

Funding receivable from DHET arise from non-contracted arrangements as the basis for DHET funding is found in the Continuing Education and Training Act (CET Act) and the The National Norms and Standards for Funding Technical and Vocational Education and Training Colleges. Cash receivable from DHET as part of programme funding is regarded as a "statutory receivable".

The statutory receivable is initially measured at the transaction amount and subsequently measured using the cost-method, which changes the initial measurement to reflect any impairment or amounts derecognised.

The statutory receivable is included in Other receivables from non-exchange transactions. Refer to note 5.

1.9 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

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Accounting Policies

1.9 Leases (continued)

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

Other financial liabilities

The College 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.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised.

Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

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. Any liabilities that are waived, forgiven or assumed by another College by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

A financial asset and a financial liability are only offset and the net amount presented in the statement of financial position when the College currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the College does not offset the transferred asset and the associated liability.

1.10 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 net realisable value.

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 college incurs to acquire the asset on the reporting date.

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

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Accounting Policies

1.10 Inventories (continued)

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 college.

When inventories are issued to students, the carrying amounts of those inventories are recognised as an expense when the textbooks are distributed. The amount of any write-down of inventories to net realisable value 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 are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.11 Cash and cash equivalents

Cash and cash equivalents consist of the following:

- cash;
- cash in current bank accounts;
- cash in interest bearing bank accounts or money market accounts where the funds are available immediately; and
- fixed term deposits used to deposit funds until it is needed for the operations of the College, where the maturity date does not exceed twelve months from the reporting date. Longer term fixed deposits are classified as other financial assets.

These are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method.

1.12 Impairment of 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.

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).

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

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

Irrespective of whether there is any indication of impairment, the college also tests a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the college estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the college applies the appropriate discount rate to those future cash flows.

Accounting Policies

1.12 Impairment of cash-generating assets (continued)

Basis for estimates of future cash flows

In measuring value in use the college:

- base cash flow projections on reasonable and supportable assumptions that represent management's best estimate of the range of economic conditions that will exist over the remaining useful life of the asset. Greater weight is given to external evidence;
- base cash flow projections on the most recent approved financial budgets/forecasts, but excludes any estimated future cash inflows or outflows expected to arise from future restructuring's or from improving or enhancing the asset's performance. Projections based on these budgets/forecasts covers a maximum period of five years, unless a longer period can be justified; and
- estimate cash flow projections beyond the period covered by the most recent budgets/forecasts by extrapolating the projections based on the budgets/forecasts using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. This growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used, unless a higher rate can be justified.

Discount rate

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

When the amount estimated for an impairment loss is greater than the carrying amount of the cash-generating asset to which it relates, the college recognises a liability only to the extent that is a requirement in the Standard of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Accounting Policies

1.12 Impairment of cash-generating assets (continued)

Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the college determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the college use management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets, unless a change is justified.

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the entity does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

Accounting Policies

1.12 Impairment of cash-generating assets (continued)

Reversal of impairment loss

The college assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.13 Impairment of non-cash-generating assets

Cash-generating assets are assets managed with the objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-oriented entity.

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

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).

Accounting Policies

1.13 Impairment of non-cash-generating assets (continued)

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

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.

Irrespective of whether there is any indication of impairment, the entity also test a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

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 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 rationale is that the college 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.

Restoration cost approach

Restoration cost is the cost of restoring the service potential of an asset to its pre-impaired level. The present value of the remaining service potential of the asset is determined by subtracting the estimated restoration cost of the asset from the current cost of replacing the remaining service potential of the asset before impairment. The latter cost is determined as the depreciated reproduction or replacement cost of the asset, whichever is lower.

Service units approach

The present value of the remaining service potential of the asset is determined by reducing the current cost of the remaining service potential of the asset before impairment, to conform to the reduced number of service units expected from the asset in its impaired state. The current cost of replacing the remaining service potential of the asset before impairment is determined as the depreciated reproduction or replacement cost of the asset before impairment, whichever is lower.

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1.13 Impairment of non-cash-generating assets (continued)

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the college recognises a liability only to the extent that is a requirement in the Standards of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Reversal of an impairment loss

The college assess at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the college estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.14 Employee benefits

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

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not 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

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.

When an employee has rendered service to the entity during a reporting period, the entity recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

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1.14 Employee benefits (continued)

Other long-term employee benefits

Other long-term employee includes long-term compensated absences such as long service or sabbatical leave; other service benefits; long-term disability benefits; bonus, incentive and performance related payments payable twelve months or more after the end of the reporting period in which the employees render the related service; deferred compensation paid twelve months or more after the end of the reporting period in which it is earned; and compensation payable by the college until an individual enters new employment.

The amount recognised as a liability for other long-term employee benefits the net total of the following amounts: the present value of the defined benefit obligation at the reporting date minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The expected costs of these benefits are accrued over the period of employment using the above accounting methodology. Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to surplus or deficit in the period in which they arise. These obligations are valued annually by independent qualified actuaries using the projected unit credit method.

For other long-term employee benefits, the entity recognise the net total of the following amounts or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements

Post-employment benefits: Defined contribution plans

When an employee has rendered service to the entity during a reporting period, the entity recognise the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.

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Accounting Policies

1.14 Employee benefits (continued)

Termination benefits

The entity recognises termination benefits as a liability and an expense when the entity is demonstrably committed to either:

- terminate the employment of an employee or group of employees before the normal retirement date; or
- provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The entity is demonstrably committed to a termination when the entity has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan includes [as a minimum]:

- the location, function, and approximate number of employees whose services are to be terminated;
- the termination benefits for each job classification or function; and
- the time at which the plan will be implemented.

Implementation begins as soon as possible and the period of time to complete implementation is such that material changes to the plan are not likely.

Where termination benefits fall due more than 12 months after the reporting date, they are discounted using an appropriate discount rate. The rate used to discount the benefit reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the benefit.

In the case of an offer made to encourage voluntary redundancy, the measurement of termination benefits shall be based on the number of employees expected to accept the offer.

DHET management fee

In terms of the CET Act, the college is the employer of the non-management personnel. The management personnel, defined in the CET Act as the principal and deputy principals, have migrated to DHET and are DHET employees.

Management and other personnel are either remunerated directly by the college or by the provincial Department of Education, via Persal, on behalf of DHET. As management personnel are not on college employees, their remuneration cannot be classified as an employee expense of the college and is therefore classified as "DHET management fee".

1.15 Provisions and contingencies

A provision is a liability of uncertain timing or amount.

A contingent liability is:

- a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the control of the entity; or
- a present obligation that arises from past events but is not recognised because:
- it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

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.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the college settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

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Accounting Policies

1.15 Provisions and contingencies (continued)

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

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

Provisions are not recognised for future operating surplus.

If the college has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of a activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the college

No obligation arises as a consequence of the sale or transfer of an operation until the college is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 34.

Where a fee is received by the college for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the college considers that an outflow of economic resources is probable, an college recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

1.16 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.

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Accounting Policies

1.16 Revenue from exchange transactions (continued)

Measurement

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

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the college has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the college retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- 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; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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 some other method better represents the stage of completion. When a specific act is much more significant than any other acts, 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.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by the proportion that costs incurred to date bear to the total estimated costs of the transaction.

Tuition fees are recognised over the period of instruction.

Interest

Revenue arising from the use by others of entity assets yielding interest is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the college, and
- The amount of the revenue can be measured reliably.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Royalties are recognised as they are earned in accordance with the substance of the relevant agreements.

1.17 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the college, which represents an increase in net assets, other than increases relating to contributions from owners.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

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Accounting Policies

1.17 Revenue from non-exchange transactions (continued)

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

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.

Programme funding

The full programme 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. It is measured at the total amount allocated to the college by DHET, inclusive of both the part paid in cash and the part paid via Persal as per note 20.

Transfers

Apart from Services in kind, which are not recognised, the college recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

The college recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue 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.

Ekurhuleni West TVET COLLEGE

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Accounting Policies

1.17 Revenue from non-exchange transactions (continued)

Services in-kind

In terms of the CET Act, the college is the employer of the non-management personnel. The management personnel, defined in the CET Act as the principal and deputy principals, have migrated to DHET and are DHET employees.

Management personnel are remunerated from provincial funds and not from the college funds, and this constitutes services in kind which are recognised at the cash value of the services to the State. The income is recognised as "Services in kind" as part of revenue from non-exchange transactions, and the expense is recognised as "DHET management fee".

The college also recognised services in kind in regard to land used by the college for free from Ekurhuleni Local Municipality

The college recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related revenue 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.

If the 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 nature and type of services in-kind received during the reporting period is disclosed.

When the criteria for recognition are satisfied, services in-kind are measured on initial recognition at their fair value as at the date of acquisition.

1.18 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

1.19 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.

1.20 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. In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

Significant influence may be exercised in several ways, usually by representation on the governing body but also, for example, by participation in the policy-making process, material transactions between entities within an economic entity, interchange of managerial personnel or dependence on technical information.

Significant influence may be gained by an ownership interest, statute or agreement or otherwise. With regard to an ownership interest, significant influence is presumed in accordance with the definition contained in the Standard of GRAP on Investments in Associates.

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.

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.

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Accounting Policies

1.20 Related parties (continued)

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management 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.

1.21 Commitments

A commitment is a contractual arrangement that binds the College to incur future expenditure based on items that are still to be received. Disclosure of commitments entered into before year-end are relevant for the following standards of GRAP;

- GRAP 1 on Presentation of Financial Statements (disclosure of unrecognised contractual commitments)
- GRAP 13 on Leases (disclosure of the future minimum lease payments).
- GRAP 17 on Property, Plant and Equipment (disclosure of contractual commitments for Property, Plant and Equipment).
- GRAP 31 on Intangible Assets (disclosure of the contractual commitments for the acquisition of intangible assets)

The college discloses commitments relating to each class of capital assets (PPE, Investment properties, Intangible assets) recognized in the financial statements as well as future minimum lease payments under non-cancellable operating leases for each of the following periods:

- Not later than one year,
- Later than one year and not later than five years, and
- Later than five years.

1.22 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 adjusts the amounts recognised in its financial statements to reflect adjusting events after the reporting date. The college does not adjust the amounts recognised in its financial statements to reflect non-adjusting events after the reporting date.

1.23 Prepayments

Payments for the purchase of assets are recognised on delivery of the assets.

Delivery is considered to have taken place when:

- The physical asset or service has been received by the college
- Rights and obligations of ownership of the asset have been fully transferred to the college

1.24 Investment income

Investment income is recognised on a time-proportion basis using the effective interest method.

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Accounting Policies

1.25 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).

Recognition

The college, as a principal, recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirements of the relevant Standards of GRAP.

The college, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The college recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

1.26 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.

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.

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Accounting Policies

1.26 Segment information (continued)

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.

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Notes to the Annual Financial Statements

2024

2023

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

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

- GRAP 108 (as revised): Statutory Receivables 01 April 2023 Unlikely there will be a material impact

2.2 Standards and interpretations issued, but not yet effective

The college has not applied the following standards and interpretations, which have been published and are mandatory for the college's accounting periods beginning on or after 01 January 2025 or later periods:

- Grap 104 (amended): Financial Instruments 1 April 2025 Unlikely there will be a material impact
- IGRAP 22: Foreign Currency Transactions and Advance Consideration 1 April 2025 Unlikely there will be a material impact

Additional text

- Additional text
- Additional text
- Additional text

The effective date of the amendment is for years beginning on or after .

The college expects to adopt the amendment for the first time in the 2000 annual financial statements.

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Notes to the Annual Financial Statements

	2024	2023
3. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	-	1 564
Bank balances	92 354 302	45 319 271
Call deposits	278 259 038	285 486 546
Call investments	392 752 692	423 219 287
	763 366 032	754 026 668

The college had the following bank accounts

Account number / description	Bank statement balances		Cash book balances	
	31 December 2024	31 December 2023	31 December 2024	31 December 2023
Petty Cash	-	1 564	-	1 564
ABSA Bank - Grant Call Account 2018/19	6 943 480	2 860 748	6 943 480	2 860 748
ABSA Bank - DTI Call Account 2014/15	-	-	-	-
ABSA Bank - Depositor Plus : Account 1	3 162 413	2 929 768	3 162 413	2 929 768
ABSA Bank - Depositor Plus : Account 2	3 061 958	2 836 703	3 061 958	2 836 703
ABSA Bank - CET College Call Account	-	-	-	-
ABSA Bank - NSF DSPP Call Account	-	-	-	-
ABSA Bank - Lottery Call Account	69 060	66 168	69 060	66 168
ABSA Bank - Head Office Account	92 354 302	45 319 271	92 354 302	45 319 271
ABSA Bank - Infrastructure Grant Account	43 172 561	38 830 572	43 172 561	38 830 572
ABSA Bank - Skills Development Account	398 113	371 293	398 113	371 293
ABSA Bank - FDEP4 Account	-	25 333 780	-	25 333 780
ABSA Bank - FDEP6 Account	-	38 348 384	-	38 348 384
ABSA Bank - AITD Account	392 752 692	359 537 123	392 752 692	359 537 123
ABSA Bank - Tender Account	550 272	855 036	550 272	855 036
ABSA Bank - Grant Call 2022/23	-	2 134 169	-	2 134 169
ABSA Bank - NSF Phase 3	4 082 965	2 363 699	4 082 965	2 363 699
Investec Bank - Business Top 5A Account	40 792 193	37 699 117	40 792 193	37 699 117
Grant 2021/22	-	9 971	-	9 971
Investec Call Deposits	53 104 380	49 226 657	53 104 380	49 226 657
ABSA NSFAS	49 718 600	39 111 145	49 718 600	39 111 145
ABSA W&R SETA Solar Projects	1 067	1 013	1 067	1 013
ABSA Bank - Grant Call 2023/24	31 127 390	106 190 487	31 127 390	106 190 487
ABSA Bank - Grant Call 2024/25	42 073 560	-	42 073 560	-
ABSA Service Seta	1 026	-	1 026	-
Total	763 366 032	754 026 668	763 366 032	754 026 668

Cash and cash equivalents pledged as collateral

No cash and cash equivalents were pledged as collateral.

4. Trade and other receivables from exchange transactions

Gross balances

Student debtors	50 435 864	56 360 680
Prepayments	1 269 896	659 838
Creditors with debit balances	2 376	399 276
Staff advances	34 294	67 698
Other trade receivables	5 459 510	5 640 736
Deposits	1 692 857	1 624 410
	58 894 797	64 752 638

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Notes to the Annual Financial Statements

	2024	2023
4. Trade and other receivables from exchange transactions (continued)		
Less: Allowance for impairment		
Student debtors	(2 444 582)	(22 987 858)
Prepayments	-	-
Creditors with debit balances	-	-
	(2 444 582)	(22 987 858)
Net balance		
Student debtors	47 991 282	33 372 822
Prepayments	1 269 896	659 838
Staff advances	34 294	67 698
Creditors with debit balances	2 376	399 276
Other trade receivables	5 459 510	5 640 736
Deposits	1 692 857	1 624 410
	56 450 215	41 764 780
Students: Ageing		
Current (0 -30 days)	-	210
31 - 60 days	150 376	1 255 258
61 - 90 days	907 313	175 566
91 - 120 days	533 802	2 476 657
121 - 365 days	48 844 373	52 542 831
> 365 days	-	-
	50 435 864	56 450 522
Other trade receivables		
Current (0 -30 days)	4 915 196	20 079
31 - 60 days	14 731	12 604
61 - 90 days	57 876	54 780
91 - 120 days	2 100	9 705
121 - 365 days	290 817	4 489 464
> 365 days	178 790	1 054 104
	5 459 510	5 640 736
Staff advances		
Current (0 -30 days)	-	1 800
31 - 60 days	-	12
61 - 90 days	-	-
91 - 120 days	-	65 886
121 - 365 days	34 294	-
> 365 days	-	-
	34 294	67 698
Reconciliation of allowance for impairment		
Balance at beginning of the year	(22 987 858)	(41 136 480)
Contributions to allowance	25 432 441	18 148 622
	2 444 583	(22 987 858)

Ekurhuleni West TVET COLLEGE

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Notes to the Annual Financial Statements

2024 2023

4. Trade and other receivables from exchange transactions (continued)

Receivables from exchange transactions past due but not impaired

At 31 December 2024, R 47 991 282 (2023: R 33 372 822) are past due but not impaired.

Students who are currently studying and are NSFAS Funded for the current and previous year per the NSFAS Funded Listings are not considered for impairment.

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

4 months past due	47 991 282	33 372 822
	47 991 282	33 372 822

Receivables from exchange transactions impaired

The amount of the provision was R2 444 583 as of 31 December 2024 (2023: R 22 987 858).

Receivables from exchange transactions are impaired on an individual basis. The impairment of trade receivables has been determined with reference to past default experience. The following are considered for impairment: Identify all student accounts with material amounts. For all material amounts assess all student accounts based on the payment trends of these debtors in order to provide a portion or the entire debt (based on past payment habits) for impairment.

Separate the student accounts between those are NSFAS Funded per the NSFAS Funded Listing of current and previous year and those who pay for their own studies. Students who have not completed but have outstanding balances, but received bursaries, are likely to pay the remaining portion.

Isolate all student accounts of students whose studies finished at the end of the financial year, but did not pay the entire amount. Provide for the full amount as part of the provision for impairment

For the remaining balance (current students who pay their own fees), for all material amounts assess the payment trends of these debtors in order to provide a portion or the entire debt (based on past payment habits) for impairment.

All other student fees will remain recoverable.

The ageing of these amounts is as follows:

4 months past due	(2 444 583)	(22 987 858)
	(2 444 583)	(22 987 858)

5. Receivables from non-exchange transactions

Other grants and subsidies	13 776 618	10 299 006
Government grants and subsidies	28 944 439	21 381 475
Less : Provision for debt impairment	-	-
	42 721 057	31 680 481

Statutory receivables included in receivables from non exchange transactions :

Statutory receivables as at 31 December 2024 , R 28 944 439 ; (2023 : R 21 381 475)

Nature

Statutory receivables comprises of government grants and subsidies.

Transaction amounts are determined based on budget allocations.

Credit quality of receivables from non-exchange transactions:

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Notes to the Annual Financial Statements

2024 2023

5. Receivables from non-exchange transactions (continued)

The credit quality of other receivables from non-exchange transactions 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: The amounts owed have been regularly received by the TVET based on historical information.

Past due and impaired

None of the statutory receivables that are past due at the reporting date, have been impaired.

6. Inventories

Carrying value of inventory

Consumable stores	4 468 614	2 499 763
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Consumable stores include:

Textbooks	4 257 423	2 231 081
Calculators	211 191	268 682
	4 468 614	2 499 763

Amounts recognised as an expense

Cost of inventory used to provide learning to students in the form of text books and included in the Statement of Financial Performance	20 946 645	21 456 489
	-	-

No inventories were pledged as security.

Inventory write-downs recognised

During the year, management assessed the inventory on hand and identified obsolete textbooks for write-downs. The write downs represents outdated textbooks as per the DHET syllabus specimen. The details of these write downs are as follows:

Inventories losses/write-downs	297 537	64 875
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7. Property, plant and equipment

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	32 864 227	-	32 864 227	32 864 227	-	32 864 227
Buildings	522 083 109	(128 263 396)	393 819 713	521 654 354	(117 577 759)	404 076 595
Capital Working in Progress	214 470 626	(11 872 411)	202 598 215	155 146 633	-	155 146 633
Finance Lease Assets	10 100 398	(6 981 316)	3 119 082	10 100 398	(5 733 690)	4 366 708
Vehicles	20 258 578	(11 231 728)	9 026 850	19 618 698	(10 353 711)	9 264 987
Furniture and Fittings	51 375 680	(29 393 349)	21 982 331	49 306 716	(28 016 907)	21 289 809
Plant, Machinery and Equipment	164 673 049	(96 448 708)	68 224 341	160 574 569	(88 912 749)	71 661 820
Computer Equipment	83 257 987	(35 410 682)	47 847 305	60 521 849	(34 791 485)	25 730 364
Library books	1 152 240	(1 139 056)	13 184	1 152 240	(1 139 056)	13 184
Total	1 100 235 894	(320 740 646)	779 495 248	1 010 939 684	(286 525 357)	724 414 327

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

Figures in Rand

7. Property, plant and equipment (continued) Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Land	32 864 227	-	-	-	-	-	32 864 227
Buildings	404 076 595	689 182	(167 846)	-	(10 778 218)	-	393 819 713
Capital Working in Progress	155 146 633	59 323 993	-	-	-	(11 872 411)	202 598 215
Finance Lease Assets	4 366 708	-	-	-	(1 247 626)	-	3 119 082
Vehicles	9 264 987	945 665	(37 033)	(261)	(1 146 508)	-	9 026 850
Furniture and Fittings	21 289 809	3 266 669	(287 286)	-	(2 286 092)	(769)	21 982 331
Machinery and Equipment	71 661 820	8 749 991	(1 391 207)	261	(8 478 246)	(2 318 278)	68 224 341
Computer Equipment	25 730 364	30 271 912	(657 191)	-	(7 497 780)	-	47 847 305
Library books	13 184	-	-	-	-	-	13 184
	724 414 327	103 247 412	(2 540 563)	-	(31 434 470)	(14 191 458)	779 495 248

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Land	32 864 227	-	-	-	-	-	32 864 227
Buildings	341 735 538	775 895	-	72 290 739	(10 725 577)	-	404 076 595
Capital Working in Progress	201 699 002	29 160 890	(666 138)	(75 047 121)	-	-	155 146 633
Finance Lease Assets	6 386 791	-	-	-	(2 020 083)	-	4 366 708
Vehicles	4 296 344	5 982 831	-	-	(1 014 188)	-	9 264 987
Furniture and Fittings	20 305 862	3 680 078	(587 186)	749 331	(2 845 746)	(12 530)	21 289 809
Machinery and Equipment	77 052 907	6 352 323	(930 364)	2 007 051	(12 807 986)	(12 111)	71 661 820
Computer Equipment	29 711 470	4 239 041	(943 640)	-	(7 276 342)	(165)	25 730 364
Library books	13 184	-	-	-	-	-	13 184
	714 065 325	50 191 058	(3 127 328)	-	(36 689 922)	(24 806)	724 414 327

Building disposals relate to an electric fence and camera system that were damaged beyond repair and subsequently removed.

Ekurhuleni West TVET COLLEGE

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2024 2023

7. Property, plant and equipment (continued)

Property, plant and equipment pledged as security

No property, plant and equipment pledged as security.

Right of use of Land

According to Accounting Guideline on GRAP 23: Revenue from Non-Exchange Transactions section 6-Entities may, but are not required to, recognise services in-kind as revenue and as an asset. Due to the uncertainties surrounding services in-kind, including the ability to exercise control over the service, and measuring the fair value of the services, entities are not required to recognise services in-kind. However entities are required to disclose the nature and type of services in-kind that are material, during the reporting period.

Ekurhuleni West TVET College obtained the right to use the land at the Kathorus campus for free of charge from Ekurhuleni Local Municipality on the 5th of January 1995 .

The right of use of the land is significant to its operations and/or service delivery objectives as the land is used for learning purposes which generates economic benefits for the college.

The period of the benefit is indefinite; hence it is practically impossible to determine the present value of the right of use and to amortise the right of use.

The value of the right to use the land is impossible to ascertain as the rental prices of similar land are not readily available in the property market.

Reconciliation of Work-in-Progress 2024

	Included within buildings	Included within Equipment	Total
Opening balance	150 045 799	5 100 835	155 146 634
Additions/capital expenditure	3 642 756	55 681 238	59 323 994
Impairment of Work in Progress	(11 609 911)	(262 500)	(11 872 411)
	142 078 644	60 519 573	202 598 217

Reconciliation of Work-in-Progress 2023

	Included within buildings	Included within Equipment	Included within Other PPE	Total
Opening balance	193 734 607	7 215 064	749 331	201 699 002
Additions/capital expenditure	28 607 440	553 450	-	29 160 890
Disposal	(5 509)	(660 628)	-	(666 137)
Transferred to completed items	(72 290 739)	(2 007 051)	(749 331)	(75 047 121)
	150 045 799	5 100 835	-	155 146 634

Included in Work in Progress are projects taking a significant amount of time to complete. These projects have a carrying value of R62 406 738. The reasons for the delay in completing these projects are as follows;

- Lack of funds to complete the projects.
- Disputes between the contractors, professional engineers and the College
- Terminations of contracts and the lengthy procurement process to appoint contractors.

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

2024 2023

7. Property, plant and equipment (continued)

Impact on Depreciation	Depreciation on historical	Depreciation on Revised RUL	Change in Estimate
Computers & Printers	3 234 241	2 221 498	1 012 743
Equipment & Machinery	8 655 595	3 901 392	4 754 203
Furniture and Fittings	2 169 144	1 318 583	850 561
Buildings	8 520 505	7 399 442	1 121 063
Vehicles	946 499	456 945	489 555
Investment buildings	93 938	53 678	40 260
Leasehold property	2 020 084	1 247 615	772 468
Software	43 307	18 548	24 759
	25 683 313	16 617 701	9 065 612

Impact on Carrying Amount	Carrying amount on historical RUL	Carrying amount on Revised RUL	Change in estimate
Computers & Printers	6 928 177	7 940 921	1 012 743
Equipment & Machinery	20 613 684	25 367 887	4 754 203
Furniture and Fittings	11 195 536	12 046 097	850 561
Buildings	241 258 696	242 379 759	1 121 063
Investment buildings	1 784 818	1 825 077	40 260
Leasehold property	2 346 618	3 119 086	772 468
Vehicles	2 329 283	2 818 838	489 555
Software	21 441	46 200	24 759
	286 478 253	295 543 865	9 065 612

Effect of depreciation on future periods	Effect of changes in depreciation for future periods	Total
Computer Equipment	12 460	12 460
Equipment & Machinery	10 079	10 079
Furniture and Fittings	2 708	2 708
	25 247	25 247

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

Repairs and maintenance	15 650 175	19 283 693
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8. Intangible assets

	2024			2023		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	2 460 633	(2 414 431)	46 202	2 970 936	(2 843 809)	127 127

Ekurhuleni West TVET COLLEGE

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Notes to the Annual Financial Statements

2024 2023

8. Intangible assets (continued)

Reconciliation of intangible assets - 2024

	Opening balance	Disposals	Amortisation	Impairment loss	Total
Computer software	127 127	(8 160)	(60 134)	(12 631)	46 202

Reconciliation of intangible assets - 2023

	Opening balance	Disposals	Amortisation	Total
Computer software	223 686	(9 582)	(86 977)	127 127

9. Investment Property

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Villa Bianca - Building S	741 041	(440 608)	300 433	741 041	(431 772)	309 269
Villa Bianca - Building T	1 038 466	(617 451)	421 015	1 038 466	(605 069)	433 397
Villa Bianca - Building U	1 184 658	(704 374)	480 284	1 184 658	(690 248)	494 410
Villa Bianca - Building V	1 537 534	(914 188)	623 346	1 537 534	(895 854)	641 680
Land	735 773	-	735 773	735 773	-	735 773
Total	5 237 472	(2 676 621)	2 560 851	5 237 472	(2 622 943)	2 614 529

Reconciliation of investment property - 2024

	Opening balance	Depreciation	Total
Villa Bianca - Building S	309 269	(8 836)	300 433
Villa Bianca - Building T	433 397	(12 382)	421 015
Villa Bianca - Building U	494 410	(14 126)	480 284
Villa Bianca - Building V	641 680	(18 334)	623 346
Land	735 773	-	735 773
Total	2 614 529	(53 678)	2 560 851

Reconciliation of investment property - 2023

	Opening balance	Depreciation	Total
Villa Bianca - Building S	324 732	(15 463)	309 269
Villa Bianca - Building T	455 067	(21 670)	433 397
Villa Bianca - Building U	519 130	(24 720)	494 410
Villa Bianca - Building V	673 764	(32 084)	641 680
Land	735 773	-	735 773
Total	2 708 466	(93 937)	2 614 529

Estimated useful lives

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

	2024	2023
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9. Investment Property (continued)

Class	Useful lives
Buildings	50 - 70
Land	Indefinite Life

Investment property pledged as security

No investment properties were pledged as security.

Other information

Rental income from investment property	1 110 242	593 883
Other direct operating expenses from rental generating property	(26 094)	(42 707)
	1 084 148	551 176

10. Trade and other payables from exchange transactions

Accrued expenses	2 947 256	8 696 023
Debtors with credit balances	5 154 908	5 064 876
Deposits	3 700	3 700
Retentions	463 549	2 247 250
Trade payables	722 923	3 566 835
Accrued leave pay	74 350	97 610
Other payables	744 631	1 056 219
	10 111 317	20 732 513

The Retentions amount relates to amounts held by the College for Capital Work in Progress.

Fair value of trade and other payables

Trade payables	10 111 317	20 732 510
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Trade and other payables reflect their fair values which is the cost.

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

2024 2023

11. Provisions

Reconciliation of provisions - 2024

	Opening Balance	Current service cost	Interest Cost	Actuarial Loss/(Gain)	Benefits Paid	Total
Long Service Awards	3 117 000	261 000	338 000	(123 254)	(434 746)	3 158 000

Reconciliation of provisions - 2023

	Opening Balance	Current service cost	Interest cost	Actuarial Loss/(Gain)	Benefits Paid	Total
Long Service Awards	2 845 000	244 000	305 000	21 845	(298 845)	3 117 000
Non-current liabilities					2 782 000	2 762 000
Current liabilities					376 000	355 000
					3 158 000	3 117 000

Net expense recognised in the statement of financial performance

Current service cost	261 000	244 000
Interest cost	338 000	305 000
Benefits paid	(434 746)	(298 845)
Actuarial gains	(123 254)	-
Actuarial Loss	-	(21 845)
	41 000	228 310

Calculation of actuarial losses/(gains)

Unexpected Changes in Membership	(18 254)	25 845
Changes in economic variables	(105 000)	(4 000)
	(123 254)	21 845

Key assumptions used

Assumptions used at the reporting date

Discount rate	10,09 %	10,76 %
Inflation rate	4,99 %	6,12 %
Average retirement age	63years	63years

Sensitivity analysis

The valuation is only an estimate of the cost of providing Long service leave award benefits. The actual cost to the College will be dependent on actual future levels of assumed variables and the demographic profile of the membership.

In order to illustrate the sensitivity of our results to changes in certain key variables, we have recalculated the liabilities using the following assumptions:

- 20% increase/decrease in the assumed level of withdrawal rates;
- 1% increase/decrease in the Normal Salary cost inflation.

Ekurhuleni West TVET COLLEGE

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Notes to the Annual Financial Statements

2024 2023

11. Provisions (continued)

Consumer price inflation

The cost of the long service awards has been assumed to increase on average annually by around CPI inflation. CPI inflation changes will thus have a direct effect on the liability of future employees.

The effect of a 1% p.a. change in the inflation assumption is as follows:

	2024	2023	2023	2022	2022
	-1% CPI	-1% CPI	+1% CPI	-1% CPI	+1% CPI
Total Accrued Liability	2 963 000	2 924 000	3 330 000	2 665 000	3 044 000
Current Service Cost	236 000	243 000	282 000	227 000	264 000
Interest Cost	294 000	316 000	362 000	284 000	327 000

Withdrawal rate

Deviations from the assumed level of withdrawal experience of the eligible employees will have a large impact on the actual cost to the College. If the actual rates of withdrawal turns out to be higher than the rates assumed in the valuation basis, then the cost to the College in the form of benefits will reduce and vice versa.

The effect of higher and lower withdrawal rates by increasing and decreasing the withdrawal rates by 20% is as follows:

	2024	2023	2023	2022	2022
	-20% Withdrawal rate	-20% Withdrawal rate	+20% Withdrawal rate	-20% Withdrawal rate	+20% Withdrawal rate
Total Accrued Liability	3 213 000	3 174 000	3 064 000	2 899 000	2 795 000
Current Service Cost	262 000	270 000	253 000	253 000	237 000
Interest Cost	320 000	345 000	332 000	311 000	299 000

Long Service Award

Long service benefits are awarded by the College in the form of fixed cash amounts (after 10, 15, 20, 25, 30, 35 and 40 years of continuous service). In addition, monetary gesture (fixed cash) amounts are also awarded by the College to staff members who resign for each year of past service of the resigning staff member. The long service awards amounts (for a given financial year of the College) are all paid-out together once a year at 31 December. If an employee whom has earned a long service award during a financial year then thereafter chooses to resign (before 31 December in the same financial year) then the employee will no longer receive his/her long service award payment that he/she has earned earlier in the financial year. However, a resigning employee will still revive the monetary gesture amounts that are due to the employee. The respective fixed cash amounts are increased annually on the 1st of January (depending upon the discretion of the College).

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

	2024	2023
12. Project Liabilities		
Project liabilities comprises of:		
SETAs and other funders	28 686 638	23 888 812
Movement during the year		
Balance at the beginning of the year	23 888 812	30 640 735
Prior year Balances with Debit Balances (Refer Note 5)	(10 299 006)	(8 239 339)
Prior year Balances transferred to Unspent conditional grant in prior year (Refer to Note 42)	3 825 506	-
Balances transferred to Unspent conditional grant in prior year (Refer to Note 42)	(5 374 376)	(3 825 506)
Additions during the year	39 106 231	26 651 129
Income recognition during the year	(1 645 092)	(3 091 913)
Utilised Expenses	(34 592 055)	(28 552 299)
Balances with Debit Balances (Refer Note 5)	13 776 618	10 306 005
	28 686 638	23 888 812
Current liabilities	28 686 638	23 888 812
	28 686 638	23 888 812

Project liabilities relate 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 funds 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.

Ekurhuleni West TVET COLLEGE

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Notes to the Annual Financial Statements

	2024	2023
13. Finance lease liability		
Minimum lease payments due		
- within one year	2 400 000	2 400 000
- in second to fifth year inclusive	400 000	2 800 000
	2 800 000	5 200 000
less: future finance charges	(118 781)	(388 116)
Present value of minimum lease payments	2 681 219	4 811 884
Present value of minimum lease payments due		
- within one year	2 284 692	2 130 665
- in second to fifth year inclusive	396 527	2 681 219
	2 681 219	4 811 884
Non-current liabilities	396 527	2 681 219
Current liabilities	2 284 691	2 130 665
	2 681 218	4 811 884
The average lease term was 5 years and the average effective borrowing rate was -% for 2023.		
Finance Leases consists of the following:		
The college leased some of its equipment under finance leases. The lease term is for 60 months. Interest rate implicit in the lease agreement is 7% pa. Interest rates were fixed.		
No contingent rent is payable.		
No restrictions are imposed by lease arrangements.		
14. Payables from non exchange transactions		
NSFAS	33 316 153	35 117 711
DHET capped funding	4 813 464	4 813 464
	38 129 617	39 931 175
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.		
15. Tuition and related fees		
Tuition fees paid directly by students or private bursaries		
Tuition fees - Students (NCV)	98 828 597	86 044 952
Tuition fees - students (Report 191)	18 399 379	19 077 268
Other tuition fees	9 654 573	9 104 704
	126 882 549	114 226 924
16. Rendering of services		
Rendering of services		
Administration fee	189 225	116 500
17. Rental of facilities and equipment		
Operating lease income	2 059 461	4 687 932

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

	2024	2023
18. Investment income		
Interest revenue		
Interest - Bank	64 159 807	57 895 928
Other Interest	68 447	42 601
	64 228 254	57 938 529
19. Other income		
Other income from exchange transactions		
Actuarial gains	123 254	-
Printing	11 827	12 052
Student support services	21 285	40 900
Study guide income	14 908	10 863
Sundry income	2 508 557	1 821 298
Bad debts recovered	1 791 317	135 203
Bad debt provision adjustment	20 543 276	18 148 621
	25 014 424	20 168 937
Other Income from non-exchange transactions		
Insurance payouts	770 538	14 398
Tender fees	522 000	293 400
	1 292 538	307 798

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

	2024	2023
20. Government grants and subsidies		
Operating grants		
Programme funding : DHET Persal salaries	263 458 524	252 910 150
Programme funding : Grants paid cash	163 589 460	150 946 555
DHET Infrastructure and skills development	5 821 237	18 058 582
Other grant income	1 920 952	3 148 938
	434 790 173	425 064 225
Programme funding : DHET Persal salaries		
Current-year receipts	263 458 524	252 910 150
Conditions met - transferred to revenue	(263 458 524)	(252 910 150)
	-	-
Programme funding : Grants paid cash		
Current-year receipts	163 589 460	150 946 555
Conditions met - transferred to revenue	(163 589 460)	(150 946 555)
	-	-
Skills development grant		
Current-year receipts	1 554 529	1 579 136
Conditions met - transferred to revenue	(1 554 529)	(1 579 136)
	-	-
DHET Infrastructure		
Current-year receipts	4 266 708	16 479 445
Conditions met - transferred to revenue	(4 266 708)	(16 479 445)
	-	-
Other Grant income		
Current-year receipts	1 920 952	3 148 938
Conditions met - transferred to revenue	(1 920 952)	(3 148 938)
	-	-
Conditions still to be met - remain liabilities (see note 12).		
21. Public contributions and donations		
Donations	669 206	15 317
Public contributions	-	2 052 669
Total public contributions	669 206	2 067 986

All contributions received during the year were recognised as revenue.

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

	2024	2023
22. Employee related costs		
Salaries & Wages	8 561 400	7 733 331
Contributions for UIF, pensions and medical aids	165 018	252 012
Travel, motor car, accommodation, subsistence and other allowances	168 267	100 251
Overtime payments	388 981	493 657
Long Service Awards - Interest Cost	338 000	305 000
Long-service awards - Current Service Cost	271 211	244 011
Other employee related costs	806 440	840 966
Bonus	4 808 980	-
Leave pay provision charge	-	20 925
	15 508 297	9 990 153

Remuneration of Principal

Annual Remuneration	425 888	-
Performance Bonuses	30 421	-
Contributions to UIF, Medical and Pension Funds	55 365	-
Other Allowances	110 279	-
	621 953	-

Principal - 1 July 2024 - 31 December 2024

Remuneration of Acting Principal

Annual Remuneration	364 334	697 289
Performance Bonuses	59 291	55 416
Contributions to UIF, Medical and Pension Funds	47 363	90 647
Other Allowances	144 738	285 100
	615 726	1 128 452

Acting Principal - 23 September 2020 - 30 June 2024.

Remuneration of Deputy Principal Finance

Annual Remuneration	710 556	672 151
Performance Bonuses	86 186	56 753
Contributions to UIF, Medical and Pension Funds	92 372	87 379
Other	153 739	150 198
	1 042 853	966 481

Chief Financial Officer - 01 April 2020 - 31 December 2024.

Remuneration of Acting Deputy Principal: Academic Affairs

Annual Remuneration	301 453	579 461
Performance Bonuses	51 734	48 386
Contributions to UIF, Medical and Pension Funds	50 049	95 742
Other	10 224	47 892
	413 460	771 481

Acting Deputy Principal : Academic Affairs - 23 September 2020 - 30 June 2024.

Remuneration of Deputy Principal: Corporate Services

Ekurhuleni West TVET COLLEGE

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Notes to the Annual Financial Statements

	2024	2023
22. Employee related costs (continued)		
Annual Remuneration	742 848	697 289
Performance Bonuses	64 181	59 291
Contributions to UIF, Medical and Pension Funds	96 570	90 647
Other	188 233	155 448
	1 091 832	1 002 675
Remuneration of Acting Deputy Principal: Registrar		
Annual Remuneration	727 974	739 065
Performance Bonuses	69 208	80 764
Contributions to UIF, Medical and Pension Funds	155 148	101 547
Other Allowances	146 371	60 134
	1 098 701	981 510
Acting Deputy Principal : Registrar - 9 March 2022 - 31 December 2024.		
Remuneration of Deputy Principal: Academic Affairs		
Annual Remuneration	378 515	-
Bonuses	27 037	-
Contributions to UIF, Medical and Pension Funds	49 207	-
Other allowances	91 183	-
	545 942	-
Deputy Principal : Registrar - 01 July 2024 - 31 December 2024.		
Remuneration of Acting Deputy Principal: Finance		
Annual Remuneration	-	270 410
Performance Bonuses	-	35 850
Contributions to UIF, Medical and Pension Funds	-	59 952
Other	-	25 726
	-	391 938
Acting Deputy Principal Finance - 07 October 2022 - 22 August 2023		
DHET Management Fee Cost	263 458 524	252 910 150
Total employee costs and DHET management fees	278 966 821	262 900 303
23. Impairment of debtors		
Bad debts written off	13 653 506	31 735 529
24. Depreciation, amortisation		
Property, plant and equipment	31 434 470	36 689 923
Intangible assets	60 134	86 977
Investment property	53 678	93 938
	31 548 282	36 870 838

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

	2024	2023
25. Books and learning materials		
Books and learning material	20 946 645	21 456 489
26. Repairs and maintenance		
Property, plant and equipment	15 650 175	19 283 693
27. Professional services		
Audit Fees - External	2 260 185	2 574 056
Consultation Fee	3 598 047	3 637 894
Audit Fees - Internal	350 426	331 712
Consulting services	-	130 000
Legal fees	4 134 338	1 709 912
Other professional services	3 550 725	3 381 648
Psychological services	2 039 031	3 975 861
	15 932 752	15 741 083
28. Finance costs		
Interest charges- Legal	3 430	113 271
Finance leases	269 334	412 977
	272 764	526 248
29. General expenses		
Small items	221 622	30 826
Bank charges	916 055	960 823
Cleaning	329 969	222 060
Council fees	201 111	516 840
Debt collection commission	50 538	78 387
Exam registration fees	84 107	116 211
Insurance	3 527 977	1 790 178
Other expenses	583 294	516 690
License fees- vehicles	108 856	69 831
Fuel, staff development, skills costs, rev.rel.exp, other expenses	11 044 956	12 559 035
Consumables- Other	2 869 489	2 414 845
Program costs	18 066 231	15 030 262
Rates and taxes	5 753 615	5 324 794
Student support services	11 038 624	10 139 061
Subscription, membership fees and levies	335 663	189 710
Travel and Accommodation	1 384 054	1 365 917
Uniforms , Protective clothing and Health and safety	223 814	177 801
Catering expenses	2 283 036	1 989 912
Outsourced services	50 556 083	56 483 299
IT expenses	-	479 948
Ceremonies, functions and conferences	4 679 453	4 187 125
	114 258 547	114 643 555
30. Loss on disposal of assets		
Property, plant and equipment	2 548 724	3 136 909

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

	2024	2023
31. Cash generated from operations		
Surplus for the year	100 146 264	69 232 589
Adjustments for:		
Depreciation and amortisation	31 548 282	36 870 838
Loss on disposal of assets	2 548 724	3 136 909
Inventory gain (losses/write-down)	(297 537)	(64 875)
Income realisation	(1 645 092)	(3 091 913)
Donations received	(603 215)	(2 052 669)
Credit balance reversals	(1 669 021)	(1 511 598)
Impairment deficit	14 204 089	24 806
Debt impairment	(20 543 276)	(18 148 621)
Bad debts written off	16 113 439	31 735 529
Other non cash movements	840 295	(693 991)
Acturial gains/(loss)	(123 254)	21 845
Movements in provisions	41 000	272 000
Changes in working capital:		
(Increase)/ decrease in inventories	(1 968 851)	582 985
(Increase)/ decrease in trade and other receivables from exchange transactions	(3 393 579)	14 826 869
(Increase)/decrease in other receivables from non-exchange transactions	(11 040 576)	28 095 654
Increase/(decrease) in Trade and other payables from exchange transactions	(10 621 193)	(12 436 106)
Increase/(decrease) in payables from non-exchange	(1 801 558)	(17 099 943)
Project Liabilities	4 797 826	(6 751 923)
Increase/(decrease) in Unspent conditional grants	1 548 870	-
	118 081 637	122 948 385

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

2024 2023

32. Prior period error

During the year the following correction of errors occurred

Reference:

*Correction of course cancellations	A
*Correction of understatement of skills levy grant receivable	B
*Correction of understatement of property plant and equipment and classification error of an item of property plant and equipment incorrectly classified as equipment instead of buildings, and the 2023 depreciation effect	C
*Correction of understatement of trade payables and accruals	D
*Reclassification of Unspent conditional grant from Project Liabilities	E
*Correction of project liability understated in previous year	F
*Correction of course cancellation previously not recorded	G
*Correction of understatement of rental income	H
*Correction of understatement of bad debts recovered	I
*Correction of prior year understatement of skills levy grant and Sponsor debtor and revenue project income non exchange for 2023	J
*Correction of understatement of Employee costs and understatement of payroll Accruals	K
*Correction of understatement of repairs and maintenance	L
*Correction of understatement of telephone, and postage expenses and subsequent understatement of Accruals and Payables from Exchange Transactions	M
*Correction of understatement of Municipal services expenses and Payables from exchange transaction	N

1 -

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

		2024	2023		
32. Prior period error (continued)					
Statement of financial position	Reference	As previously reported	Reclassification	Correction of error	Restated
Current Assets		-	-	-	-
Trade and other receivables from exchange	A	41 793 041	-	(28 261)	41 764 780
Trade and other receivables from non-exchange	B	31 607 281	-	73 200	31 680 481
Non-Current Assets		-	-	-	-
Property Plant and Equipment	C	721 536 451	-	2 877 876	724 414 327
Current Liabilities		-	-	-	-
Trade and other payables from exchange transactions	D	13 387 742	-	7 344 771	20 732 513
Project Liabilities	E, F	27 714 317	(3 825 506)	-	23 888 811
Unspent Conditional Grants	E	-	3 825 506	-	3 825 506
Non -Current liabilities		-	-	-	-
Net Assets		-	-	-	-
Accumulated Surplus	G	1 465 242 742	-	(4 421 957)	1 460 820 785
		2 301 281 574	-	5 845 629	2 307 127 203
Statement of financial performance					
	Reference	As previously reported	Correction of error	Restated	
Revenue from exchange transactions		-	-	-	-
Tuition and related fees	G	114 271 887	(44 963)	114 226 924	
Rental of facilities and equipment	H	4 714 322	(26 390)	4 687 932	
Other income	I	20 165 192	3 745	20 168 937	
Transfer Revenue		-	-	-	-
Government grants and subsidies	J	424 927 000	137 225	425 064 225	
Expenditure		-	-	-	-
Employee related costs	K	(262 830 793)	(69 510)	(262 900 303)	
Repairs and maintenance	L	(19 058 313)	(225 380)	(19 283 693)	
Depreciation and amortisation	C	(36 912 975)	42 137	(36 870 838)	
General expenses	L	(109 898 882)	(95 206)	(109 994 088)	
Impairment Loss	G	-	(24 806)	(24 806)	
Telephone, postage, internet, network and communication costs	M	(28 883 833)	(1 737 878)	(30 621 711)	
Gain or loss on disposal of assets		(3 136 410)	(499)	(3 136 909)	
Municipal Services	N	(7 774 711)	(223 484)	(7 998 195)	
		95 582 484	(2 265 009)	93 317 475	

Due to prior error movements affecting both income statement and statement of financial position line items the cashflow statement has been recalculated to reflect the below adjustments;

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

2024 2023

32. Prior period error (continued)

Cashflows from operating activities

Receipts

	As previously reported	Correction of error	Restated
Tuition and related fees	- 130 374 552	44 934	130 419 486
Sale of goods and services	- 116 500	-	116 500
Public contributions and donations	- 15 317	-	15 317
Interest Income	- 57 437 319	-	57 437 319
Project Liabilities receipts	- 26 651 129	-	26 651 129
Other receipts	- 767 008	(297 468)	469 540
Rental of facilities and equipment	- 4 496 931	-	4 496 931
Government grants and subsidies	- 198 134 030	137 225	198 271 255
	- 417 992 786	(115 309)	417 877 477

Payments

	As previously reported	2023 Restated	Restated
Employee costs	10 436 949	19 770	10 456 719
Suppliers	253 032 907	(156 652)	252 876 255
Finance costs	526 248	-	526 248
Other payments Project Liabilitie	31 651 213	-	31 651 213
	295 647 317	(136 882)	295 510 435

Net cash flows from financing activities

	As previously reported	2023 Restated	Restated
	122 345 469	(122 367 042)	(21 573)

During the year it was noted that there were omissions on the 2023 Audited commitments. As a result the following correction of errors occurred:

COMMITMENTS IN RELATION OF CAPITAL EXPENDITURE

Approved and contracted for

	Previously reported	Correction of Error	Restated
Property plant and equipment	18 699 818	411 039	19 110 857
Equipment	4 565 012	305 350	4 870 362
	23 264 830	716 389	23 981 219

Approved and contracted for

	Previously reported	Correction of Error	Restated
Service contracts	74 118 786	2 161 221	76 280 007
	74 118 786	2 161 221	76 280 007

Ekurhuleni West TVET COLLEGE

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Notes to the Annual Financial Statements

	2024	2023
33. Commitments		
COMMITMENTS IN RESPECT OF CAPITAL EXPENDITURE		
Approved contracted for		
• Property, plant and equipment	6 685 240	19 110 857
• Equipment	3 297 621	4 870 362
Property, Plant and Equipment	9 982 861	23 981 219
Total capital commitments		
Approved and contracted for	9 982 861	23 981 219
COMMITMENTS IN RESPECT OF OPERATIONAL EXPENDITURE		
Approved and contracted for		
• Service contracts	125 878 844	74 280 007
• Operational Contracts	6 270 589	24 785 612
	132 149 433	99 065 619
Total operational commitments		
Approved and contracted for	132 149 433	98 904 398
34. Contingent liabilities		
Contractual dispute		
MTN Business vs Ekurhuleni West Tvet College, MTN is seeking to recover R11 827 464.83 which has accumulated as a result of non-payment. The contract between MTN and EWC expired in 2022. MTN continued billing EWC and the total amount accumulated to R11 827 464.83.	11 827 464	11 827 464
The College is in the process of approaching City of Ekurhuleni Municipality to attend to a transfer of a property, Farm Katlehong 151 IR (ERF 702 Palima Township) in terms of section 125. The estimated financial implications for the process is R500 000.	500 000	-
	12 327 464	11 827 464
Contingent assets		
EWC is in the process of transferring land from the City of Ekurhuleni, Farm Katlehong 151 IR (ERF 702 Palima Township) in terms of section 125. The fair market value of the land is R1 480 000.00 (One Million Four Hundred and Eighty Thousand Rand). The College will recognise an asset in their books once the transfer process has been completed therefore there is a contingent asset of R1 480 000.		

Ekurhuleni West TVET COLLEGE

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Notes to the Annual Financial Statements

	2024	2023
35. Related parties		
Relationships		
Day to day management of the EWC TVET	Members of key management	
Responsible government department	Council members refer to page 1	
Under the same government sphere	Department of Higher Education and Training (DHET)	
Under common control DHET	All National Departments	
	All national public entities	
	National Skills Fund (NSF)	
	SETA's	
	TVET and CET Colleges	
	The Quality Council for Trades and Occupations (QCTO)	
	All public universities	
	National Student Financial Aid Scheme (NSFAS)	
	South African Qualifications Authority (SAQA)	
	Council of Higher Education and Training	
Related party balances		
Amounts included in Trade receivable (Trade Payable) regarding related parties		
Food and Beverages Manufacturing Sector Education and Training Authority (FoodBev SETA)	1 861 180	324 954
Manufacturing, Engineering and Related Services Sector Education and Training Authority (merSETA)	789 268	2 456 423
Manufacturing, Engineering and Related Services Sector Education and Training Authority (merSETA) SPVT	2 663 076	276 911
National Student Financial Aid Scheme (NSFAS)	(33 316 153)	(35 117 711)
Department of Higher Education and Training (DHET)	28 944 439	21 381 475
DHET Capped funding	(4 813 464)	(4 813 464)
Chemical Industries Education & Training Authority (CHIETA)	914 195	914 195
Culture, Arts, Tourism, Hospitality and Sports Sector Education and Training Authority (CATHSSETA)	33 812	191 270
Department of Higher Education and Training (DHET)	251 035	251 035
Food Processing and Manufacturing SETA (FP&M SETA)	-	91 669
Mining Qualifications Authority: MQA	222 054	541 550
Construction Education and Training Authority (CETA)	2 038 213	1 223 213
DHET Artisan Graduation	2 928 881	2 928 881
DHET BRICS Campaign	743 239	743 239
Media Information and Communication Technologies (MICT SETA)	475 376	-
Energy and Water Seta	210 000	-
Project Liabilities balance		
DHET SACPO	(29 106)	(29 106)
Health & Welfare SETA	(13 500)	(13 500)
Insurance SETA (INSETA)	(2 161 466)	(1 673 540)
Insurance SETA (INSETA) - CFE	(92 739)	(92 739)
Wholesale and Retail Sector Education and Training Authority (W&RSETA)	(9 764 283)	(9 616 868)
SEDA	(301 071)	(342 788)
National Business Initiative	(634 339)	(51 367)
National Skills Fund (NSF DSPP)	(10 296 475)	(10 296 475)
Bankseta	(2 098 739)	(11 029)
Food Processing and Manufacturing SETA (FP&M SETA)	(298 931)	-
Bankseta CFE	(11 000)	-
Service Seta	(151 994)	-

Ekurhuleni West TVET COLLEGE

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Notes to the Annual Financial Statements

	2024	2023
35. Related parties (continued)		
Unspent conditional Grant balances		
National Skills Fund	(2 628 359)	(1 834 096)
Insurance SETA (INSETA) - CFE	(92 739)	(92 739)
University of Johannesburg	(2 653 279)	(1 846 256)
Media, Information and Communication Technologies (MICT SETA)	-	(52 415)
Related party transactions		
Amounts received from related parties		
Banking Sector Education and Training Authority (BANKSETA)	(5 430 575)	(2 303 261)
Construction Education and Training Authority (CETA)	-	(740 714)
Culture, Arts, Tourism, Hospitality and Sports Sector Education and Training Authority (CATHSSETA)	(1 172 995)	(803 279)
Department of Higher Education and Training - Direct Subsidies	(156 857 925)	(174 199 520)
Department of Higher Education and Training (DHET) Infrastructure	(4 266 708)	(22 165 897)
Mining Qualifications Authority (MQA)	-	(1 768 613)
Food and Beverages Manufacturing Sector Education and Training Authority (FoodBev SETA)	(2 386 276)	(773 588)
Food processing and Manufacturing SETA (FP&M SETA)	(624 600)	-
Insurance SETA (INSETA)	(1 660 776)	(616 740)
Wholesale and Retail Sector Education and Training Authority	(338 233)	-
DHET Artisan Graduation	-	(500 000)
Bankseta CFE	(2 700 000)	-
Media, Information and Communication Technologies (MICT SETA)	(175 000)	(1 721 980)
Merseta SPVT	(705 375)	(4 343 750)
National Skills Fund (NSF)	(8 625 137)	(5 226 885)
National Student Financial Aid Scheme (NSFAS)	(100 784 624)	(80 878 040)
Manufacturing, Engineering and Related Services Sector Education and Training Authority (merSETA Artisan Development)	(6 446 283)	(2 164 432)
University of Johannesburg	(1 500 000)	(1 500 000)
DHET BRICS Campaign	-	(1 959 500)
SERVICE SETA	(515 755)	-
National Business Initiative	(194 649)	-
Mining Qualification Authority (MQA)	(1 680 878)	(1 782 000)
DHET Management Fee Cost		
Salaries and Wages	263 458 524	252 910 150
Key management personnel's detailed emoluments have been disclosed on note 22 - Employee related costs		
Administration fees paid to (received from) related parties		
Banking Sector Education and Training Authority (BANKSETA)	(189 225)	(31 500)
Allowances paid to Council Members		
Chuene, M M	15 154	67 235
Hlope, P P	23 248	69 744
Lekala, M	4 005	43 273
Mohlala, M	8 010	68 785
Naidoo, T	13 406	50 926
Petje, M I	21 348	57 850
Setlhako, M C	23 314	29 633
Thwala, W D	6 703	49 535
Visagie, A	35 779	57 052
Sebake, M M	-	-
Mogaladi T G	12 099	-
Nhlapo	21 941	-
Mongale S N	9 401	-
Allowances paid to additional ARC Member	-	-

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

	2024	2023
35. Related parties (continued)		
Mkhabela F M	6 703	20 109
Government Grants		
Department of Higher Education and Training (DHET)	(427 047 984)	(403 856 705)
Department of Higher Education and Training (DHET) Infrastructure Grant	(4 266 708)	(16 479 445)
Skills Development Grant	(1 554 529)	(1 498 936)
Project or Grant Income		
Centre of Entrepreneurship (CFE)	(1 603 375)	(2 491 594)
Small Enterprise Development Agency (SEDA)	(41 717)	(284 935)

Remuneration of key management personnel

Key management

2024

Name	Annual Remuneration	Bonuses	Contributions to UIF, Medical and Pension Funds	Other Allowances	Total
Principal (01 July - 31 Dec 2024)	425 888	30 421	55 365	110 279	621 953
Acting Principal (01 Jan-30 June 2024)	364 334	59 291	47 363	144 738	615 726
Deputy Principal: Academic Affairs (30 June 2024 - 31 Dec 2024)	378 515	27 037	49 207	91 183	545 942
Deputy Principal: Finance (01 Jan-31 Dec 2024)	710 556	86 186	92 373	153 739	1 042 854
Acting Deputy Principal: Academic Affairs (01 Jan-30 June 2024)	301 453	51 734	50 049	10 224	413 460
Deputy Principal Corporate Services (01 Jan-31 Dec 2024)	742 848	64 181	96 570	188 233	1 091 832
Acting Deputy Principal: Registrar (01 January -31 Dec 2024)	727 974	69 208	155 149	146 371	1 098 702
	3 651 568	388 058	546 076	844 767	5 430 469

2023

Name	Annual Remuneration	Bonuses	Contributions to UIF, Medical and Pension Funds	Other Allowances	Total
Acting Principal (01 Jan-31 Dec 2023)	697 289	55 416	90 647	285 100	1 128 452
Deputy Principal: Finance	672 151	56 753	87 379	150 198	966 481
Acting Deputy Principal: Academic Affairs (01 Jan-31 Dec 2023)	579 461	48 386	95 742	47 892	771 481
Deputy Principal Corporate Services	697 289	59 291	90 647	155 448	1 002 675
Acting Deputy Principal: Registrar (01 January -31 Dec 2023)	739 065	80 764	101 547	60 134	981 510
Acting Deputy Principal Finance (01 January - 22 August 2023)	270 410	35 850	59 952	25 726	391 938
	3 655 665	336 460	525 914	724 498	5 242 537

*Refer to note 22 for "Employee related costs".

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

2024 2023

36. Going concern

We draw attention to the fact that at 31 December 2024, the college had an accumulated surplus of R1 560 967 053 and that the college's total assets exceed its liabilities by R1 560 967 053.

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 programme funding received from DHET at a level which, when combined with other revenue generated by the College, is sufficient to fund the operations of the College.

37. Subsequent events

Management has assessed events after the reporting date defined to be events which are both favourable and unfavourable, that occur between the reporting date and the date when the Annual Financial Statements are authorised for issue.

The proposed Value Added Tax increase by 0.5% effective from 1 May 2025 might result in a negative cash outflow for the College.

Management together with the Council of the College has assessed events after 31 December 2024 (reporting date) till 31 March 2025 (Date of issue of the financial statements), no issues were identified.

38. Risk management and other financial instrument disclosures

Maximum credit risk exposure

Credit risk exposure arise mainly from cash deposits, cash equivalents and trade debtors. The college only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base, comprising mainly of students of the college. Management evaluates 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, management assesses the credit quality of the customer, taking into account 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 council. The utilisation of credit limits is regularly monitored.

The college has no significant concentrations of credit risk other than self funded students failing to pay their fees due to economic hardships. For banks and financial institutions, only independently rated parties are accepted and the college has policies in place to ensure that rendering of education service are made to students with an appropriate credit history. The college's maximum exposure to credit risk is represented by the carrying amount of these financial assets on the statement of financial position.

The financial assets expose the college to credit risk. The value of the maximum exposure to credit risk are as follows for each of classes of financial assets:

Cash and cash equivalents	763 366 032	754 026 668
Receivables from exchange transactions	56 450 215	41 764 780
	819 816 247	795 791 448

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

2024 2023

38. Risk management and other financial instrument disclosures (continued)

Liquidity risk

Liquidity risk is the risk that the college will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The college's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the college's reputation.

Liquidity risk is managed by ensuring that all assets are reinvested at maturity at competitive interest rates in relation to cashflow requirements. Liabilities are managed by ensuring that all contractual payments are met on a timeous basis and, if required, additional new arrangements are established at competitive rates to ensure that cash flow requirements are met. The college's risk to liquidity is a result of the funds available to cover future commitments. The college manages liquidity risk through an ongoing review of future commitments and credit facilities borrowings.

The table below analyses the college's financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts 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.

The table below analyses the college's financial liabilities into relevant maturity groupings based on the remaining period at the Statement of Financial Position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

2024	Not later than one year	Later than one year
Finance lease liability	2 284 692	396 527
Trade and other payables from exchange transactions	10 111 317	-
	12 396 009	396 527

2023	Not later than one year	Later than one year
Finance lease liability	2 130 666	2 681 219
Trade and other payables from exchange transactions	20 732 513	-
	22 863 179	2 681 219

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.

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

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

Call deposits	278 259 038	285 486 546
Call investments	392 752 692	423 219 287
	671 011 730	708 705 833

Interest rate risk sensitivity analysis

The susceptibility of the college's financial performance to changes in interest rates can be illustrated as follows:

Ekurhuleni West TVET COLLEGE

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Notes to the Annual Financial Statements

2024 2023

38. Risk management and other financial instrument disclosures (continued)

2024	Impact
Interest income	
Interest rate increase of 25 basis points	1 677 529
Interest rate decrease 25 basis points	(1 677 529)
	-
2023	
Interest income	
Interest rate increase of 25 basis points	1 771 765
Interest rate decrease 25 basis points	(1 771 765)
	-

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.

Other price risk

The college has no exposure to price risk as it does not have any instrument affected by market price fluctuations.

Financial assets pledged as security

No financial assets were pledged as security for liabilities.

Credit quality of financial assets carried at amortised cost

Method of determining credit quality of other non-current financial assets:

The credit quality of trade and other receivables from exchange transactions are determined and monitored with reference to credit ratings obtained, for the customers included in the balance, from external credit ratings agencies.

The credit quality of trade and other receivables from exchange transactions are determined and monitored with reference to historical payment trends. Accordingly the credit quality of the customers included in the balance of trade and other receivables from exchange transactions is determined internally through application of the entity's own credit policy. Based on the evaluation of the historical payment trends, customers included in the balance are categorised into the following:

High credit quality - Customers included in this category have evidenced no defaults or breaches in the contractual repayments.

Medium credit quality - Customers included in this category are prone to late payments, but seldomly default on the entire balance owing.

Low credit quality - Customers included in this balance includes customers that frequently default on their outstanding balances and breach contract.

Impairment and reconciliation disclosures related to financial assets

Impairment disclosures for current financial assets carried at amortised cost

Ekurhuleni West TVET COLLEGE

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Notes to the Annual Financial Statements

2024 2023

38. Risk management and other financial instrument disclosures (continued)

Reconciliation between gross and net balances	Gross Balances	Provision for Doubtful Debts	Net Balance
Trade and other receivables from exchange transactions - 2024	58 894 797	(2 444 582)	56 450 215
Trade and other receivables from exchange transactions - 2023	64 752 638	(22 987 858)	41 764 780
Reconciliation of the doubtful debt provision			
Balance at the beginning of the year		22 987 858	41 136 479
Contributions to provision		(20 543 275)	(18 148 621)
		-	-
		2 444 583	22 987 858

The age analysis have been disclosed on note 4 -Trade and other receivables from exchange transactions

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.

Other current financial liabilities measured at amortised cost through surplus and deficit

Finance lease obligation	2 284 691	2 130 665
Trade and other payables from exchange transactions	10 111 317	20 732 510
	12 396 008	22 863 175

39. Taxation

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

40. Net Assets

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

41. Segment information

General information

Identification of segments

The College is organised on the basis of nine (9) functional locations (campuses) in Gauteng Province. All of the segments offer teaching and learning of various courses, and they generate economic benefits (tuition from students) to the College. Results from the campuses are regularly reviewed by College management to make decisions about resources to be allocated to that activity and in assessing its performance. Management uses these same segments for determining strategic objectives. The Campuses of the College are listed below:

1. Germiston
2. Kathorus
3. Kempton Park
4. Tembisa
5. Albertyon
6. Boksburg.
7. Centre for Entrepreneurship
8. Corporate Centre
9. Germiston Skills Centre.

Ekurhuleni West TVET COLLEGE

Annual Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

	2024	2023
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41. Segment information (continued)

Segment separate financial information

The College's financial system does not permit production of financial information per each Segment as the information is centralised. 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.

42. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

SETAs and other funders	5 374 376	3 825 506
Current liabilities	5 374 376	3 825 506

43. Impairment of assets

Impairments

Property, plant and equipment	14 191 458	24 806
Intangible assets	12 631	-
	14 204 089	24 806



Learn. Apply. Achieve.



Corporate Centre



Alberton



Boksburg



Germiston



Kathorus



Kempton Park



Tembisa