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Circular: 0023/2025
 Expiry date: 31 March 2027

To: Deputy Directors-General, Chief Directors, Directors, Circuit Managers, Heads: Management and Governance, Deputy Directors at district offices, Principals and Governing Body Chairpersons of all non-section 21 ordinary public schools

Short summary: *Particulars of the financial allocation to non-section 21 schools for the 2026/27 financial year and guidelines for the procurement of goods and services.*

Subject: Non-section 21 schools: Norms and standards funding for schools Grades 1–12 — financial allocations for the 2026/27 financial year

1. Allocation

- 1.1 Allocations are calculated in accordance with the prescripts in paragraphs 108 to 114 of the National Norms and Standards for School Funding (NNSF), as published in *Government Gazette* No. 29179 of 31 August 2006.
- 1.2 According to paragraph 110 of the NNSF, the National Table of Targets, as published in *Government Gazette* No. 51962 of 24 January 2025, indicates the 2026 per learner targeted amount. The no-fee threshold will be R1 835.

National table of targets for the school allocation: Grades 1–12 (2026–2028)

National quintile and fee status	Per learner allocation		
	2026	2027	2028*
NQ1–NQ5 No fee	R1 835	R1 919	R2 005
NQ4 Fee charging	R919	R962	R1 004
NQ5 Fee charging	R315	R329	R344
No-fee threshold	R1 835	R1 919	R2 005

* 2028 - adjusted with projected inflation rate

- 1.3 The **provisional norms and standards (N&S) allocations** for non-section 21 schools for the next three years, for the period of 01 April 2026 to 31 March 2029, are available on CEMIS and can be accessed in the following way:

- (a) Log on to CEMIS.
 - (b) Click "Proceed" then select the "Administration" option on the menu bar and click on "Norms and Standards Allocation" and select "N&S 2026/27".
 - (c) Print the page for your records.
- 1.4 For planning purposes, provisional allocations were calculated based on the 2025 10th day SNAP Survey enrolment.
- 1.5 The Western Cape Education Department (WCED) will review all school allocations with the 2026 10th day SNAP Survey, to ensure alignment between funding and enrolment for the applicable year.
- 1.6 The **final allocations** will be published on CEMIS by 15 April 2026.
- 1.7 Where applicable, fee-charging schools will receive top-up funding if the sum of their approved 2025 school fees and 2026/27 N&S per learner allocation is below the no-fee per learner benchmark. This will be determined once the 2025 school fee has been confirmed.
- 1.8 **The funds allocated in terms of this circular must be spent by 31 March 2027.**
2. **Use of the allocation**
- 2.1 The N&S allocation is intended to cover non-personnel items as well as normal repairs and maintenance to the physical school infrastructure.
- 2.2 The N&S allocation may, at a minimum, cover expenses related to the following:
- (a) **Learning and Teaching Support Material (LTSM)**(see paragraph 3.8 (a) below for the list of items included under LTSM).
 - (b) **Information Technology (IT)-related LTSM and/or digital resources for enhancing eLearning**, which should be for the requisitioning of software, educational software licensing and subscriptions, online applications and the renewal of contracts or proprietary digital resources to enhance eLearning which are compatible with the IT hardware (computers, etc.) currently being utilised at the school.
 - (c) **Local purchases**, which include cleaning materials/equipment, overalls for cleaners and ground staff, personal protective equipment/clothing, stationery, photocopier paper, telephone equipment, intercom systems, closed-circuit television systems.
 - (d) **Municipal/Eskom services**
 - (e) **Essential day-to-day maintenance** of school buildings, grounds and equipment (non-scheduled maintenance) and repairs to safeguard the school.
 - (f) **Other day-to-day** expenses including workshop fees, TV licences, internet service providers, school memberships of educational associations, postage, telephone calls, rental of equipment, audit fees, bank charges, legal services, advertising, security services, public or scholar transport, vehicle hire, insurance and copying services.
- 2.3 Own income, as referenced in paragraph 6, must first be used to cover shortfalls in the above regard before it is used to finance governing body posts.

2.4 **It is recommended that schools divide their 2026/27 allocation among the various expenditure categories as follows:**

- (a) 25% for LTSM orders for 2027 — each learner must have a textbook for every subject and 10% should be targeted for library material. The stock of school library material should be augmented annually until the total number of items reflects the minimum international standard of 10 items per learner.
- (b) 15% for local purchases.
- (c) 10% for IT-related LTSM and/or digital resources for enhancing eLearning.
- (d) 25% for municipal/Eskom services **(however, schools should budget for a larger percentage if expenditure trends necessitate this).**
- (e) 20% for maintenance **(of which 25% of this allocation should be earmarked for repairs to safeguard the school).**
- (f) 5% for other day-to-day expenses.

The shifting of funds on the WCED 032 form should be finalised by 25 September 2026.

3. **WCED 032 form**

3.1 WCED 032 budgets, available electronically via CEMIS, must be completed and submitted online via CEMIS from 15–30 April 2026 and should be based on the final allocation, as mentioned in paragraph 1.6. All non-section 21 schools must divide their N&S allocation for the financial year ending 31 March 2027 into the **six categories** on the WCED 032, namely:

- (a) LTSM;
- (b) IT-related LTSM/resources for enhancing digital and blended learning;
- (c) local purchases;
- (d) municipal/Eskom services;
- (e) maintenance; and
- (f) other day-to-day expenses.

3.2 The WCED 032 form is available electronically on CEMIS and can be accessed as follows:

- (a) Log on to CEMIS and click “Proceed”.
- (b) Navigate to the “Administration” menu, select “School Financial Transaction”, and then choose the relevant option.
- (c) The WCED 032 will be pre-populated for ease of use.
- (d) Please read the welcome note and refer to the step-by-step guide available on the system.

3.3 Upon completion and submission of the WCED 032, the WCED will review the budgets. Schools will be informed if their WCED 032 submissions are incorrect and will be requested to resubmit a revised form. If no feedback is received by 08 May 2026, the school can assume that the information submitted is correct.

3.4 **Failure to submit the WCED 032 by the due date of 30 April 2026 will result in the N&S allocation being divided into the suggested percentages as per paragraph 2.4.**

3.5 Schools charging school fees

The total N&S allocation (100%) for the financial year ending 31 March 2027 must be divided into the six categories as per paragraph 2.2.

3.6 No-fee schools

Of the total N&S allocation, 20% must be reserved for day-to-day operational **non-personnel expenditure**. Schools will be informed of this amount in the N&S allocation letter. It must be borne in mind that this amount must sustain the school until April 2027, when payment will be received for the next financial year. The remaining N&S allocation (80%) for the financial year ending 31 March 2027 must be divided into the six categories as per paragraph 2.2.

3.7 In addition, the transfer payments to all non-section 21 schools for maintenance and municipal/Eskom services (for those schools who pay their own municipal/Eskom accounts) will be paid as follows: 50% of the budgeted amounts (as per the WCED 032) will be paid in April–May 2026 and the remaining 50% in October–November 2026.

3.8 LTSM

- (a) The Department of Basic Education (DBE) defines LTSM as any material that supports and facilitates teaching and learning directly in the classroom or at home (homework). It includes the following:
- i. Textbooks, readers, reference books, prescribed works, atlases and dictionaries
 - ii. Workbooks
 - iii. Posters, maps and wall charts
 - iv. Educational board games
 - v. Library material (fiction and non-fiction), reference books, posters, and recordings on videos, Digital Video/Versatile Discs (DVDs), Compact Discs (CDs), multimedia, etc.
 - vi. Computer software and licensing
 - vii. Resource material for educators, learners, classrooms and libraries
- (b) Schools are required to use their full LTSM allocation to purchase LTSM that will enrich and strengthen the implementation of the Curriculum and Assessment Policy Statement (CAPS) in their classes. Schools are therefore encouraged to use their LTSM allocation to purchase supplementary textbooks, prescribed works, atlases, dictionaries, workbooks, posters, maps, wall charts, educational board games, library material (fiction and non-fiction), reference books, recorded videos, DVDs, CDs, computer software, as well as Consumer Studies, Hospitality Studies and science laboratory equipment.

- (c) LTSM funding should also be considered for subscriptions, online applications and the renewal of contracts or proprietary digital resources. This enables schools to use LTSM funding to acquire digital resources in the transition from traditional to digital learning. Such resources encompass eBooks as well as educational software. The costing for such is currently similar to traditional hard copy textbooks with little/no significant difference in costs. Provision should be made to enable schools to subscribe to these services/products.
- (d) Subject to the following conditions, schools may assign less money to LTSM if—
 - i. each learner in the school has a textbook for every subject and access to other LTSM resources;
 - ii. the school has annually allocated 10% of the LTSM allocation to the purchasing of library material to augment the library stock and the total number of items in the library stock now constitutes the minimum international standard of 10 items per learner; and
 - iii. the governing body has taken a formal decision regarding this deviation. (This decision of the governing body regarding the budget, which must be submitted at a parents' meeting, must be explained and the amount spent per learner on LTSM must be provided. This decision must be put before the parents' meeting, whether the circuit manager supports it or not.)
- (e) How to obtain LTSM:
 - i. Non-section 21 schools must follow the prescribed procedures in Annexure A.
 - ii. In line with Provincial Treasury instructions, where no official contract is in place, the WCED will advertise the LTSM requests of all non-section 21 schools on the Electronic Procurement System. This system allows for competitive bidding in accordance with the legislation promulgated in terms of the Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000).
 - iii. Schools must select all top-up LTSM from the approved national catalogues that are available on the WCED website at <http://wcedonline.westerncape.gov.za/index.html>
 - iv. The WCED informs schools annually (via circulars and/or minutes) of the timeframes for the ordering of CAPS top-up textbooks on CEMIS.
 - v. For assistance with selecting school library material, schools should contact Ms Janine Ontong, EDULIS Coordinator: School Library Services at tel. no. 021 957 9628. The district School Library Service Officer can also be contacted regarding the development of school library services.

3.9 Municipal/Eskom services

- (a) The N&S allocation to schools is intended for the payment of, amongst others, schools' monthly municipal/Eskom accounts which include electricity, water, sewage and refuse removal (availability and usage charges), but excludes the payment of property tax. As in the past, the State will pay the property tax on property registered in the name of the Western Cape Provincial Government or, in certain circumstances, the Republic of South Africa.

- (b) A few schools have indicated that they do not wish to manage their own municipal/Eskom services, and their accounts will still be paid by the relevant district offices. The district offices will provide each school with copies of their accounts each month for examination and confirmation that the accounts are correct. **The WCED 032 amount represents what the WCED will be liable for, and this will be used to pay municipal/Eskom services. Schools will be liable for the payment of any municipal/Eskom expenses incurred in excess of what was budgeted for on the WCED 032.**
- (c) Non-section 21 schools must calculate the amount they reserve for municipal/Eskom accounts using their past expenditure plus inflation adjustments and indicate it on the WCED 032. This amount and the funds for maintenance will be paid simultaneously to those schools that accepted the function.
- (d) **Where the N&S allocation for municipal/Eskom services is insufficient, schools are expected to supplement the allocation from their own income, where necessary.**
- (e) Schools must still implement the savings measures indicated in Annexure B.
- (f) Eskom and most municipalities have indicated that they can make prepaid electricity meters available to schools. This will enable schools to control their electricity consumption better. Schools must contact either Eskom or their local municipality, as applicable, should they want to have prepaid electricity meters installed.
- (g) Where it is established that schools are not settling their municipal/Eskom accounts, the WCED reserves the right to withhold funds from the N&S allocation to pay outstanding accounts on behalf of the schools concerned.
- (h) All schools that agreed to be a part of the smart water meter pilot project and have smart water meters installed at their schools must reserve funding from the municipal/Eskom allocation to pay the monthly smart water meter charge.

3.10 Day-to-day maintenance

- (a) Day-to-day maintenance applies to the maintenance of grounds, cleaning, renovations, guarding services, repairs and/or replacement of parts of school buildings and security mechanisms. **Regular maintenance must be carried out to prevent the deterioration of school buildings and emergency repairs resulting from neglect.**
- (b) **Where the N&S allocation for day-to-day maintenance is insufficient, schools are expected to supplement the allocation from their own income, where necessary.**
- (c) Schools must budget for their day-to-day maintenance repairs in accordance with the condition of the school buildings and grounds.

- (d) Schools should also set aside an amount from their annual day-to-day maintenance allocation for the—
 - i. maintenance of equipment used to enhance the appearance of the school grounds, e.g. servicing the lawnmower, purchasing paint for benches on the school grounds and purchasing lime and fertiliser;
 - ii. maintenance of firefighting equipment, i.e. hoses, reels, appropriate fire extinguishers, etc.;
 - iii. emergency maintenance of security mechanisms or guarding services when the existing security mechanisms (including automatic gates, gate motors, etc.) at a school have been compromised as a result of burglary, vandalism or age; and
 - iv. maintenance of fencing and other security mechanisms (e.g. alarms, intercoms, etc.).
- (e) N&S allocations may not be used for day-to-day repairs to hostels. Such repairs should be funded from the learners' boarding fees and bursaries.

3.11 Schools must indicate the allocations for the maintenance of buildings, grounds and equipment as a single amount on the WCED 032.

3.12 Where non-section 21 schools exceed their N&S allocations, for whatever reason, the WCED may recover any overspending from the following financial year's N&S allocation to the school. This should, however, not be viewed as encouraging schools to exceed their N&S allocations.

4. **The N&S allocation may NOT be used for the following:**

- (a) **Remuneration of governing body-appointed personnel**
- (b) **New buildings**
- (c) **Hostel expenditure**
- (d) **Loans to individuals or other institutions**
- (e) **Any capital items > R5 000**

5. **Major emergency repairs**

In terms of paragraph 97 of the NNSSF, the DBE and/or the WCED must pursue resourcing mechanisms other than the school allocation in order to deal with, amongst others, urgent infrastructure repairs that are the direct and/or indirect result of historical expenditure inequities and natural disasters. The following repairs will be considered according to the Standard Operating Procedures for Emergency Maintenance in Western Cape Schools, 2021:

CATEGORY A

Serious damage: Serious infrastructure damage as a result of historical expenditure inequities, natural disasters, structural defects and/or fires that has a negative impact on the ability of a school to continue operating and/or represents a health and safety risk to learners and/or staff.

The WCED shall consider the implementation of emergency repair work where a school does not have the necessary funds available (the maintenance allocation is exhausted) and/or does not have the necessary competency to execute such work, provided that sufficient funds are available to the WCED.

6. **Own income**

In terms of section 36(1) of the South African Schools Act (SASA), 1996 (Act 84 of 1996), governing bodies must take all reasonable steps to supplement the resources supplied by the State in order to improve the quality of education provided by the school **to all learners at the school**. Although no-fee schools may not charge compulsory school fees (including registration fees), they are encouraged to seek voluntary contributions (donations) and engage in fundraising activities.

7. **Reporting**

- 7.1 The approved budget of the school must be submitted to the relevant district office by 01 December of each year.
- 7.2 All schools must submit a WCED 043 form (quarterly report) to the relevant district office within 30 days of the end of the quarter (expenditure up until 31 March, 30 June, 30 September and 31 December). Furthermore, section 43(5) of the SASA requires schools to submit (for the attention of the relevant district director) a copy of their set of audited financial statements for the previous financial year by 30 June of each year.
- 7.3 Funds will only be paid over to a school if the district office certifies it to be financially sound based on the financial activities of previous quarters. **Furthermore, if a school is not certified as financially sound on or before 13 March 2027, the school may forfeit any unpaid N&S funding.**

8. **Further conditions**

- 8.1 The governing body must exercise proper control over revenue and expenditure, as set out in the *Manual: Basic Financial System for Schools*, issued by the Head of Department in terms of section 37(1) of the SASA. Should the members of the governing body not have the necessary expertise to carry out this function, they must co-opt someone who will be able to assist them.
- 8.2 All school funds, obtained both from the State allocation and own income, must be used for purposes directly connected with education, as stated in section 37(6) of SASA, including the acquisition of LTSM. In terms of WCED policy, textbooks and readers may not be photocopied as this is tantamount to infringement of the Copyright Act, 1978 (Act 98 of 1978).

- 8.3 The WCED has the right to inspect records relating to school funds and to act against any member of staff or the governing body should he/she be involved in the mismanagement of school funds. Schools must, therefore, keep all proof of income and expenditure for this purpose.

9. **Application for change from non-section 21 to section 21 status**

Applications to change from non-section 21 status to section 21 status must be submitted via the district office to reach Head Office on or before **28 February 2026** on the attached application form (Annexure C). Successful schools will receive section 21 status only from the beginning of the following financial year, i.e. with effect from 01 April 2026.

Late applications will result in the re-application for section 21 status, effective April 2027.

10. **2025/26 allocation**

The funds allocated to schools in terms of Circular 0024/2024, dated 21 August 2024, must be spent by schools on or before 13 March 2026.

11. **Contact numbers for enquiries**

Subject	Name	Telephone no.
WCED 043 biannual reports and audited annual financial statements	Deputy Director: Corporate Services at district office	Applicable district office
Purchase of LTSM (WCED 034), local purchases (WCED 026) via CEMIS, and online textbook (CAPS) ordering enquiries	Ms L John Ms F Bedford	021 467 2345 021 467 2018
General payment enquiries	Ms N Mtongana Ms N Petersen Mr B Teyise	021 467 2703 021 467 2701 021 836 1306
Emergency repairs	Mr N Sutcliffe Ms Z Gambula Mr C van den Heuvel Mr E Dikiso Mr K Sibonda	021 467 2568 021 467 2091 044 803 8322 021 467 2566 021 467 2877
eLearning EDULIS Coordinator: School Library Services	Ms M Jonas Mr T Cloete	021 828 3067 021 957 9626
General enquiries: N&S (excluding any transfer payment-related enquiries)	Ms G Jini Mr L Sangqu Mr E Bezuidenhout Email address: WCED.NormsandStandards@westerncape.gov.za	021 467 2191 021 467 2608 021 467 2192

12. Please bring the content of this circular to the attention of relevant personnel.

SIGNED: B WALTERS

HEAD: EDUCATION

DATE: 2025-08-22