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**TO : ALL SMS MEMBERS
ALL HRM & D DIRECTORS
ALL DISTRICT DIRECTORS
ALL HRM & D DEPUTY DIRECTORS
ALL HRM & D ASSISTANT DIRECTORS**

FROM : ACTING CHIEF DIRECTOR HRM & D

**SUBJECT : IMPLEMENTATION GUIDELINES OF THE 2025/26 BUDGET IN
RESPECT OF ACTIVITIES ALIGNED TO COST OF
EMPLOYEES AND GOODS AND SERVICES ALIGNED TO
HRM AND D STRATEGIES**

DATE : 24 APRIL 2025

1. This memorandum serves as a strategic guideline to outline critical steps that needs to be implemented in order to ensure the efficient and effective implementation of the 2025/26 budget aligned to the implementation of HRM & D strategies within the Eastern Cape Department of Education.
2. Successful budget implementation is essential for the Department's efficient performance, in accordance with its Annual Performance Plan and Operational Plan.
3. As the Department moves to implement the 2025/26 budget, all financial obligations from 2024/25, particularly outstanding accruals, commitments and debts, must be settled. This therefore means that all responsibility managers are required to urgently cost all outstanding accruals and prioritise them to be paid before the end of April 2025.
4. These are liabilities, emanating from goods and services rendered or received and employee-related costs, constitute arrears that must be honoured to maintain financial credibility and facilitate the smooth implementation of new programs.



5. All districts are required to review, verify, and clear outstanding accruals from the previous financial year. This will allow accurate budgeting, credible cash flow projections, and alignment of spending with performance targets.
6. No new commitments for 2025/26 will be approved without clearing prior COE-related accruals or goods and services commitments within HRM & D.
7. All new commitments that are submitted for approval will be subjected to a clear confirmation letter from finance and SCM that will confirm that all accruals have been cleared.
8. Responsibility managers from other sister directorates are also requested to prioritise payment of accruals that are aligned to the COE in their respective directorates.
9. The following examples are accruals that are aligned to the COE budget: Outstanding Acting allowance, S&T claims, KM allowances, leave gratuity, pay progressions, relocation costs etc.
10. All HRM & D Chief Directorates and Sub-Directorates must urgently prioritize the resolution of accruals to avoid delays in the 2025/26 budget implementation.

Yours in Quality Education

MS L. SIDIYA

ACTING CHIEF DIRECTOR – HRM & D

24 APRIL 2024