

Vote 5

Education

R thousand	2023/24			
	Main appropriation	Adjusted appropriation	Decrease	Increase
Operational budget	60 635 249	62 849 849		2 214 600
MEC remuneration	2 037	2 098		61
Total amount to be appropriated	60 637 286	62 851 947		2 214 661
<i>of which:</i>				
Current payments	55 416 055	58 324 664		2 908 609
Transfers and subsidies	2 744 834	2 372 122	(372 712)	
Payments for capital assets	2 476 397	2 155 161	(321 236)	
Payments for financial assets	-	-		
Responsible MEC	MEC for Education			
Administering department	Education			
Accounting Officer	Head: Education			

1. Vision and mission

Vision

The vision of the Department of Education (DOE) is: *An innovative hub for quality teaching and learning that produces learners developed to exploit opportunities for lifelong success.*

Mission

The department's mission is: *To facilitate quality teaching and learning in a conducive classroom environment every day.*

2. Strategic outcomes

Strategic policy directions: The outcomes of the department are as follows:

- Youth better prepared for further learning and world of work.
- A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world.
- Improved reading for meaning, numeracy and digital skills.
- A safe, secure school environment for teaching and learning.
- Decolonised curriculum in language and history studies.
- Collaborative and responsive infrastructure planning and implementation.

3. Summary of the adjustments estimate for 2023/24

The main appropriation of the Department of Education was R60.637 billion in 2023/24. During the year, the department received an additional net allocation totalling R2.215 billion, resulting in an adjusted appropriation of R62.852 billion.

It should be noted that the department was allocated partial funding by National Treasury in respect of the costs of the 2023 wage agreement which was implemented on 1 April 2023, as the national and provincial fiscus is unable to assist with the full funding. The department is not able to absorb the balance of the costs from within *Compensation of employees* in each programme. As such, the department has reprioritised some funding to offset this pressure, as detailed below.

The main reasons for this increase, as well as other adjustments, are summarised below, and explained in detail in Section 4.

- *Roll-overs:* An amount of R141.195 million was approved as a roll-over by National Treasury in respect of the National School Nutrition Programme (NSNP) grant and was allocated to Programme 2: Public Ordinary School Education against *Goods and services*. This relates to committed funds for payment of feeding that was undertaken in March 2023, as invoices are only paid in April after the services for the month were certified.
- *Virements between programmes:* The department undertook various virements across programmes. This also affected various economic classifications and sub-programmes, as detailed in Section 4:
 - Programme 1: Administration shows a net decrease of R71.538 million resulting from virements, as follows:
 - R78.888 million was moved from *Goods and services* (R40 million) and *Buildings and other fixed structures* (R38.888 million) to Programme 6: Infrastructure Development against *Goods and services* to assist with budget pressures resulting from the reductions in conditional grant funding effected by National Treasury due to lower than expected revenue to be collected *via SARS*. These funds will now be used for school maintenance projects. These savings were realised from enforced savings against property payments in respect of the maintenance of various administrative buildings and against the repair and renovation of various administrative buildings.
 - R8.650 million was moved from *Transfers and subsidies to: Households* as a result of lower than budgeted staff exit costs to Programme 2 to offset pressures against the same category in respect of higher than anticipated staff exit costs.
 - Offsetting these decreases in the programme were savings of R16 million moved from Programme 5: Early Childhood Development (ECD) against *Compensation of employees*. These savings relate to qualified ECD Practitioners who could not be upgraded to Grade R Educator posts due to budget pressures on the Vote as a result of the carry-through effects of the 2021/22 MTEF budget cuts. These savings were moved to Programme 1 within *Compensation of employees* to offset pressures resulting from the carry-through effects of the 2021/22 MTEF budget cuts implemented by National Treasury.
 - Programme 2 shows an increase of R8.650 million against *Transfers and subsidies to: Households* to offset pressures against the same category in respect of higher than anticipated staff exit costs. These savings were realised from Programme 1 under the same category, as mentioned.
 - Programme 3: Independent School Subsidies shows a decrease of R10.516 million against *Transfers and subsidies to: Non-profit institutions* in respect of non-gazetted schools that were not compliant with departmental requirements during the transfer period, and thus did not receive their transfer payments. These savings were moved to Programme 5 to offset pressures against the same category emanating from the ECD grant budget cuts after the shift of the ECD function from DSD in 2022/23, as well as the fiscal consolidation budget cuts effected in-year by National Treasury against the ECD grant due to lower-than-expected revenue to be collected *via SARS*.
 - Programme 4: Public Special School Education shows an increase of R28 million against *Compensation of employees* to offset budget pressures resulting from the carry-through effects of the 2021/22 MTEF budget cuts implemented by National Treasury which resulted in the unaffordability of filled and vacant Learners with Special Education Needs (LSEN) Educator/Specialist posts in this programme. These funds will be utilised to offset pressures resulting from the decisions taken by the department to fill 353 critical posts within the LSEN sector. These savings were moved from Programme 5 against the same category from qualified ECD Practitioners who could not be upgraded to Grade R Educator posts, as mentioned.
 - Programme 5 shows a net decrease of R33.484 million resulting from virements to and from other programmes as follows:

- R44 million was moved from *Compensation of employees* to address budget pressures against Programmes 1 and 4 in the same category, resulting from the carry-through effects of the 2021/22 MTEF budget cuts implemented by National Treasury, as well as to offset budget pressures resulting from the decisions taken by the department to fill 353 critical posts within the LSEN sector. The savings resulted from the non-translation of ECD Practitioners, as mentioned.
- Offsetting the decrease was R10.516 million moved from Programme 3 to Programme 5 against *Transfers and subsidies to: Non-profit institutions* (non-gazetted funds) for pressures arising from the fact that the ECD grant was cut when it was moved from DSD to DOE in 2022/23, with this cut effected by National Treasury.
- o Programme 6 shows an increase of R78.888 million against *Goods and services*, with these funds moved from Programme 1 to assist with budget pressures resulting from the in-year fiscal consolidation reductions in the conditional grant funding made by National Treasury due to lower than expected revenue to be collected *via* SARS. These funds will now be used for school maintenance projects. The savings under Programme 1 were realised from enforced savings against property payments and against the capital repair and renovation of administrative buildings under *Goods and services* (R40 million) and *Buildings and other fixed structures* (R38.888 million), respectively, as mentioned.

It is noted that the reduction in *Transfers and subsidies to: Non-profit institutions* relating to funds that were not gazetted for transfer to any specific school, as well as the reduction in *Transfers and subsidies to: Departmental agencies and accounts* from the training budget for the Education Training Development Practice (ETDP) SETA, do not require Legislature approval as these transfers were not gazetted.

In addition to the above virements, the department undertook virements across sub-programmes and economic categories within programmes and these are discussed in more detail in Section 4.

These virements are permissible in terms of the PFMA and Treasury Regulations. The increase in *Compensation of employees* for the Vote as a whole received Provincial Treasury approval. Some of the virements undertaken at programme level require Legislature approval, and this is highlighted in grey shading under the relevant programmes.

Legislature approval is required for the reduction in *Machinery and equipment* and *Buildings and other fixed structures* in terms of Section 43(4)(c) of the PFMA, as the capital allocation for the Vote as a whole decreased by R54.783 million. The virement from Programme 3 requires Legislature approval as it exceeds the 8 per cent threshold in respect of the surrendering programme in terms of Section 43(2) of the PFMA.

- *Shifts*: The department undertook no shifts across programmes, however, funds were shifted across economic categories and sub-programmes within Programmes 1 and 2, as detailed in Section 4.
- *Other adjustments*: The department's budget allocation was increased by a net amount of R2.073 billion, as explained below:
 - o R97 million was allocated from provincial cash resources for property payments for domestic accounts owed by schools to municipalities. These payments will be made to reconnect several buildings that were disconnected as a result of non-payment by defaulting Section 21 schools. These funds were allocated to Programme 2, against *Goods and services (Property payments)*.
 - o An additional R2.305 billion was allocated for the costs of the 2023 wage agreement, with these funds received from National Treasury. It is important to note that this allocation does not fully cover the department's costs in this regard, with the amount allocated providing approximately 78 per cent of the costs of the 2023 wage agreement. The funds were allocated to Programme 2 (R2.295 billion) and Programme 4 (R10 million) under *Compensation of employees*.

Offsetting these increases, were the following in-year fiscal consolidation reductions made by National Treasury to the conditional grant funding due to lower than expected revenue to be collected *via* SARS:

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- o R8.349 million was cut from the maintenance component of the ECD grant. This cut was implemented under Programme 5, against *Goods and services (Property payments)*.
- o R296.371 million was cut from the Education Infrastructure grant (EIG). This cut was implemented under Programme 6, against *Buildings and other fixed structures (Upgrades and additions: Capital – R27.778 million, and Refurbishment and rehabilitation: Capital – R268.593 million)*.
- o R3.088 million was cut from the HIV and AIDS (Life Skills Education) grant. This cut was implemented under Programme 7: Examination and Education Related Services, against *Goods and services (Travel and subsistence)*.
- o R8.070 million was cut from the Maths, Science and Technology (MST) grant. This cut was implemented under Programme 2, against *Goods and services (Inventory: other supplies)*.
- o R2.279 million was cut from the Social Sector EPWP Incentive Grant for Provinces. This cut was implemented under Programme 2, against *Compensation of employees*.

Furthermore, an amount of R10 million was reduced against the equitable share allocation. This reduction is in respect of funds surrendered towards the provincial Crime Fighting Initiative, as announced by the Honourable Premier in SOPA. This reduction was undertaken under Programme 2, against *Goods and services (Training and development)*.

Tables 5.1 and 5.2 reflect a summary of the 2023/24 adjusted appropriation of the department, summarised according to programme and economic classification.

Note that further details of adjustments at economic classification level are provided in *Annexure – Vote 5: Education*.

Table 5.1 : Summary by programmes

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Administration	2 282 276	-	-	(71 538)	-	-	(71 538)	2 210 738
2. Public Ordinary School Education	48 194 444	141 195	-	8 650	-	2 371 274	2 521 119	50 715 563
3. Independent School Subsidies	95 799	-	-	(10 516)	-	-	(10 516)	85 283
4. Public Special School Education	1 602 166	-	-	28 000	-	10 000	38 000	1 640 166
5. Early Childhood Development	2 005 078	-	-	(33 484)	-	(8 349)	(41 833)	1 963 245
6. Infrastructure Development	3 205 584	-	-	78 888	-	(296 371)	(217 483)	2 988 101
7. Examination and Education Related Services	3 251 939	-	-	-	-	(3 088)	(3 088)	3 248 851
Total	60 637 286	141 195	-	-	-	2 073 466	2 214 661	62 851 947
Amount to be voted								2 214 661

Table 5.2 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	55 416 055	141 195	-	250 662	146 915	2 369 837	2 908 609	58 324 664
Compensation of employees	49 372 422	-	-	26 624	-	2 302 344	2 328 968	51 701 390
Goods and services	6 043 633	141 195	-	224 038	146 915	67 493	579 641	6 623 274
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies to:	2 744 834	-	-	(195 879)	(176 833)	-	(372 712)	2 372 122
Provinces and municipalities	5 827	-	-	-	-	-	-	5 827
Departmental agencies and accounts	111 650	-	-	(78 155)	-	-	(78 155)	33 495
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	2 490 910	-	-	(117 724)	(176 833)	-	(294 557)	2 196 353
Households	136 447	-	-	-	-	-	-	136 447
Payments for capital assets	2 476 397	-	-	(54 783)	29 918	(296 371)	(321 236)	2 155 161
Buildings and other fixed structures	2 446 577	-	-	(38 888)	-	(296 371)	(335 259)	2 111 318
Machinery and equipment	29 820	-	-	(15 895)	29 918	-	14 023	43 843
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	60 637 286	141 195	-	-	-	2 073 466	2 214 661	62 851 947
Amount to be voted								2 214 661

4. Changes to programme purposes and service delivery measures

The department has not changed the purpose of any of its programmes, which conform to the sector specific programme and budget structure for the Education sector for 2023/24.

The non-financial information currently reflected in the 2023/24 *EPRE* largely corresponds to the department's 2023/24 APP, with a few discrepancies between the *EPRE* and the APP. According to the department, when the *EPRE* was finalised, it was still in the process of finalising the APP. As such, a few of the targets were amended and these changes were not brought into the *EPRE*. The department is now aligning the non-financial information in the 2023/24 *EPRE* to the information in the APP, as detailed later.

4.1 Programme 1: Administration

The main objective of Programme 1 is to provide overall management of the education system in accordance with the National Education Policy Act, the PFMA, and other policies.

Tables 5.3 and 5.4 reflect a summary of the 2023/24 adjusted appropriation of Programme 1, summarised according to sub-programme and economic classification. Details of the main adjustments, which resulted in an overall decrease of R71.538 million, are given in the paragraphs after the tables.

Table 5.3 : Programme 1: Administration

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Office of the MEC	27 521			(4 000)			(4 000)	23 521
2. Corporate Services	1 389 962			(54 411)			(54 411)	1 335 551
3. Education Management	802 358			(4 691)			(4 691)	797 667
4. Human Resource Development	14 491			(1 520)			(1 520)	12 971
5. Education Management Information System (EMIS)	47 944			(6 916)			(6 916)	41 028
Total	2 282 276	-	-	(71 538)	-	-	(71 538)	2 210 738
Amount to be voted								(71 538)

Table 5.4 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	2 194 104	-	-	(25 496)	(29 918)	-	(55 414)	2 138 690
Compensation of employees	1 354 258			16 124			16 124	1 370 382
Goods and services	839 846			(41 620)	(29 918)		(71 538)	768 308
Interest and rent on land							-	-
Transfers and subsidies to:	35 955	-	-	(8 650)	-	-	(8 650)	27 305
Provinces and municipalities	5 827						-	5 827
Departmental agencies and accounts							-	-
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions							-	-
Households	30 128			(8 650)			(8 650)	21 478
Payments for capital assets	52 217	-	-	(37 392)	29 918	-	(7 474)	44 743
Buildings and other fixed structures	40 000			(38 888)			(38 888)	1 112
Machinery and equipment	12 217			1 496	29 918		31 414	43 631
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets							-	-
Total	2 282 276	-	-	(71 538)	-	-	(71 538)	2 210 738
Amount to be voted								(71 538)

Virement – Programme 1: Administration: (R71.538 million)

The main appropriation of Programme 1 was decreased by a net amount of R71.538 million resulting from virements from and to other programmes, as well as between economic categories and across the sub-programmes, as explained below:

- R16 million was moved from Programme 5 against *Compensation of employees* in respect of enforced savings resulting from the non-implementation of upgrades for qualified ECD Practitioners as a result of the unaffordability of the carry-through costs. The funds were allocated to the sub-programme: Corporate Services under Programme 1 against the same category to offset budget pressures from the carry-through of the 2021/22 MTEF budget cuts implemented by National Treasury, as mentioned.
- R40 million was moved from the sub-programme: Corporate Services against *Goods and services* as a result of enforced savings against property payments in respect of the maintenance of various administrative buildings. These funds were moved to Programme 6 under the sub-programme: Public Ordinary Schools against the same category to assist with budget pressures resulting from the in-year fiscal consolidation reductions made by National Treasury with respect to conditional grant funding, as mentioned.
- R38.888 million was moved from the sub-programme: Corporate Services against *Buildings and other fixed structures* as a result of enforced savings against the capital repair and renovation of various administrative buildings under the category *Upgrades and additions: Capital*. These funds were moved to Programme 6 under the sub-programme: Public Ordinary Schools against *Goods and services* to assist with budget pressures resulting from the in-year fiscal consolidation reductions made by National Treasury with respect to conditional grant funding, as mentioned.
- R8.650 million was moved from the sub-programme: Corporate Services against *Transfers and subsidies to: Households* as a result of lower than budgeted staff exit costs. These funds were moved to Programme 2 to offset pressures against the same category in respect of higher than anticipated staff exit costs, as mentioned.

In addition to the above virements, the following virements were undertaken between sub-programmes and economic categories within the programme:

- R1.620 million was moved from the sub-programme: Corporate Services against *Goods and services* as a result of enforced savings against venues and facilities, as well as minor assets. These savings were moved within the programme against the following categories:
 - R124 000 was moved to the sub-programme: Office of the MEC against *Compensation of employees* to offset budget pressures resulting from the carry-through of the 2021/22 MTEF budget cuts implemented by National Treasury.
 - R1.496 million was moved within the sub-programme: Corporate Services against *Machinery and equipment* to cater for the purchase of tools of trade, which was under-budgeted for.

The department undertook other virements between sub-programmes but within the same economic categories. All virements are permissible in terms of the PFMA and Treasury Regulations. The increase in *Compensation of employees* for the Vote as a whole was approved by Provincial Treasury.

Legislature approval is required for the reduction against *Buildings and other fixed structures* in terms of Section 43(4)(c) of the PFMA, as the capital allocation for the Vote as a whole decreased by R54.783 million.

Shifts – Programme 1: Administration

An amount of R29.918 million was shifted within the sub-programme: Corporate Services from *Goods and services* to *Machinery and equipment*. This was to correct the budget allocation for the purchase of replacement computer equipment relating to the modernisation of ICT project, which was erroneously allocated to assets less than R5 000 under *Goods and services* during the 2023/24 MTEF process. The purpose of the funds remains unchanged.

Service delivery measures – Programme 1: Administration

Table 5.5 shows the service delivery information for Programme 1 as per the tabled 2023/24 APP of Education, as well as the actual achievement for the first six months of the year.

It is noted that two of the targets are annual. A number of changes were made to the service delivery information originally published in the 2023/24 EPRE in order to align with the department's 2023/24 APP, which was tabled after the EPRE. Four changes to the performance targets were effected, and these are shown in the Revised target column, as well as a minor change in the wording of an indicator, shown in bold italics.

Table 5.5 : Service delivery measures – Programme 1: Administration

Outputs	Performance indicators	Performance targets		
		2023/24 Original target	2023/24 Mid-year actual	2023/24 Revised target
To bring effective management to all levels of the system	• No. of public schools that use SA-SAMS to electronically provide data	5 882	5 873	5 873
	• No. of public schools that can be contacted electronically (e-mail)	5 870	5 873	5 873
	• % of education expenditure going towards non-personnel items	12.19%	10.29%	11.42%
	• % of women in Senior Management Service	50%	Annual	
	• % of women <i>school</i> principals	40%	Annual	50%

4.2 Programme 2: Public Ordinary School Education

This programme houses the core functions of the department, and its aim is the provision of public ordinary schools from Grades 1 to 12, in accordance with the South African Schools Act and White Paper 6 on Inclusive Education, including e-learning. Tables 5.6 and 5.7 reflect a summary of the 2023/24 adjusted appropriation of Programme 2, summarised according to sub-programme and economic classification. Details of the main adjustments, which resulted in an overall increase of R2.521 billion, are given in the paragraphs following the tables.

Table 5.6 : Programme 2: Public Ordinary School Education

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Public Primary Level	25 908 902			26 184	45 409	1 470 946	1 542 539	27 451 441
2. Public Secondary Level	19 809 570			(17 534)	(45 409)	920 677	857 734	20 667 304
3. Human Resource Development	231 056					(10 000)	(10 000)	221 056
4. School Sport, Culture and Media Services	52 183						-	52 183
5. Conditional grants	2 192 733	141 195	-	-	-	(10 349)	130 846	2 323 579
<i>National School Nutrition Programme (NSNP) grant</i>	2 088 759	141 195					141 195	2 229 954
<i>EPWP Integrated Grant for Provinces</i>	1 985						-	1 985
<i>Social Sector EPWP Incentive Grant for Provinces</i>	31 796					(2 279)	(2 279)	29 517
<i>Maths, Science and Technology (MST) grant</i>	70 193					(8 070)	(8 070)	62 123
Total	48 194 444	141 195	-	8 650	-	2 371 274	2 521 119	50 715 563
Amount to be voted								2 521 119

Table 5.7 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	46 426 771	141 195	-	120 100	176 833	2 371 274	2 809 402	49 236 173
Compensation of employees	42 702 484					2 292 344	2 292 344	44 994 828
Goods and services	3 724 287	141 195		120 100	176 833	78 930	517 058	4 241 345
Interest and rent on land							-	-
Transfers and subsidies to:	1 765 297	-	-	(109 074)	(176 833)	-	(285 907)	1 479 390
Provinces and municipalities							-	-
Departmental agencies and accounts							-	-
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions	1 671 018			(117 724)	(176 833)		(294 557)	1 376 461
Households	94 279			8 650			8 650	102 929
Payments for capital assets	2 376	-	-	(2 376)	-	-	(2 376)	-
Buildings and other fixed structures							-	-
Machinery and equipment	2 376			(2 376)			(2 376)	-
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets							-	-
Total	48 194 444	141 195	-	8 650	-	2 371 274	2 521 119	50 715 563
Amount to be voted								2 521 119

Roll-overs – Programme 2: Public Ordinary School Education: R141.195 million

A roll-over of R141.195 million was approved by National Treasury in respect of the NSNP grant and was allocated to *Goods and services*. This relates to March 2023 feeding invoices which were paid in April after the services for the month were certified.

Virement – Programme 2: Public Ordinary School Education: R8.650 million

The main appropriation of Programme 2 was increased by an amount of R8.650 million resulting from a virement from another programme, as explained below:

- R8.650 million was moved from Programme 1 against *Transfers and subsidies to: Households* to this programme under the sub-programme: Public Primary Level to offset pressures against the same category in respect of higher than anticipated staff exit costs, as mentioned.

In addition to the above, the following virement was undertaken between sub-programmes and between economic categories:

- R17.534 million was moved from *Transfers and subsidies to: Non-profit institutions* under the sub-programme: Public Secondary Level in respect of funds that were not gazetted for transfer to any specific school. These funds were moved to *Goods and services* under the sub-programme: Public Primary Level to address pressures against property payments for domestic accounts.

Further to the above, the following virements were undertaken within the sub-programmes but between economic categories:

- R2.376 million was moved from *Machinery and equipment* under the sub-programme: NSNP grant in respect of the non-purchase of vehicles which are not required in 2023/24 under the NSNP grant. These funds were moved within the sub-programme: NSNP grant to *Goods and services* to cater for a shortfall in respect of school feeding costs which were higher than anticipated.
- R26.301 million was moved from *Transfers and subsidies to: Non-profit institutions* under the sub-programme: Public Secondary Level in respect of funds that were not gazetted for transfer to any particular school. These funds were moved within the sub-programme: Public Secondary Level to *Goods and services* to address pressures against property payments for domestic accounts.
- R64.822 million was moved from the sub-programmes: Public Secondary Level (R37.033 million) and Public Primary Level (R27.789 million) against *Transfers and subsidies to: Non-profit institutions* in respect of funds that were not gazetted for transfer to any particular school. These funds were moved to *Goods and services* under these respective sub-programmes against *Consultants and professional services* to cater for higher than budgeted management fees for the procurement of LTSM centrally.
- R9.067 million was moved from the sub-programmes: Public Secondary Level (R3.627 million) and Public Primary Level (R5.440 million) against *Transfers and subsidies to: Non-profit institutions* in respect of funds that were not gazetted for transfer to any particular school. These funds were moved to *Goods and services* under these respective sub-programmes against *Inventory: Other supplies* to cater for the shortfall on learner and teacher materials. This was in respect of stationery top-up costs for schools with limited funding, and these are difficult to budget for.

These virements are permissible in terms of the PFMA and Treasury Regulations. The reduction in *Transfers and subsidies to: Non-profit institutions* relating to funds that were not gazetted for transfer to any particular school does not require Legislature approval as these transfers were not gazetted.

Legislature approval is required for the reduction in *Machinery and equipment* in terms of Section 43(4)(c) of the PFMA, as the capital allocation for the Vote as a whole decreased by R54.783 million.

Shifts – Programme 2: Public Ordinary School Education

The following shifts were undertaken within Programme 2:

- R176.833 million was shifted from *Transfers and subsidies to: Non-profit institutions* to *Goods and services* within the sub-programmes: Public Primary Level and Public Secondary Level in respect of Section 21 schools with function (c) who opted to purchase inventory: LTSM through a management agent instead of procuring this on their own (R142.389 million), and deductions made against schools that defaulted on the payment of domestic accounts (R34.444 million) and the department thus made the payments on behalf of the various schools. The purpose of these funds remains unchanged and therefore this decrease in transfer does not require Legislature approval.
- R45.409 million was moved within *Goods and services* from the sub-programme: Public Secondary Level against the item *Inventory: Other supplies* to the sub-programme: Public Primary Level against the item *Computer services* for the procurement of software licences. This shift was undertaken to align the budget to the correct item, and the purpose of these funds remains unchanged.

Other adjustments – Programme 2: Public Ordinary School Education: R2.371 billion

The main appropriation of Programme 2 was increased by R2.371 billion, as follows:

- R97 million was allocated from provincial cash resources toward property payments for domestic accounts owed by schools to municipalities. These payments are to reconnect several buildings that were disconnected as a result of non-payment by defaulting Section 21 schools. These funds were allocated to this programme, under the sub-programme: Public Primary Level against *Goods and services (Property payments)*, as mentioned.
- Additional funding of R2.295 billion was allocated for the costs of the 2023 wage agreement, with these funds received from National Treasury. As explained, the amount allocated by National Treasury is not sufficient to cover the costs of the 2023 wage agreement fully. The funds were allocated to the sub-programmes: Public Primary Level (R1.374 billion) and Public Secondary Level (R920.677 million) against *Compensation of employees*.

Offsetting these increases, were the following in-year fiscal consolidation reductions made by National Treasury with respect to the conditional grant funding:

- R8.070 million was cut from the MST grant. This cut was implemented under *Goods and services (Inventory: Other supplies)*.
- R2.279 million was cut from the Social Sector EPWP Incentive Grant for Provinces. This cut was implemented against *Compensation of employees*.

Furthermore, an amount of R10 million was reduced against the equitable share allocation. This reduction is in respect of funds surrendered towards the provincial Crime Fighting Initiative, as announced by the Honourable Premier in SOPA. This reduction was effected against *Goods and services (Training and development)* under the Human Resource Development sub-programme.

Service delivery measures – Programme 2: Public Ordinary School Education

Table 5.8 shows the revised service delivery information for Programme 2, as per the tabled 2023/24 APP of Education, as well as the actual achievement for the first six months of the year. It is noted that all of the performance targets under this programme are annual.

It is further noted that a number of changes were made to the service delivery measures and targets originally published in the 2023/24 EPRE in order to align with the department's 2023/24 APP, which was tabled after the EPRE. The department removed one measure, and this is indicated by a strike-through. In addition, the department added two "New" measures which were initially not included in the EPRE. Also, there are three changes made to the performance targets, and these are shown in the Revised target column.

Table 5.8 : Service delivery measures – Programme 2: Public Ordinary School Education

Outputs	Performance indicators	Performance targets		
		2023/24 Original target	2023/24 Mid-year actual	2023/24 Revised target
To provide access in the public ordinary schooling system in accordance with policy	• % of learners benefitting from school nutrition programme	83%	Annual	
	• No. of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies	51	Annual	36
	• No. of schools provided with multi-media resources	120	Annual	
	• % of learners in schools that are funded at a minimum level	100%	Annual	
	• % No. of learners in public ordinary schools benefitting from the "No Fee Schools" policy	50%	Annual	2 118 690
	• % of core LTSM delivered to public ordinary schools by day one of the school year, as ordered	100%	Annual	
	• No. of learners benefitting from learner transport	61 000	Annual	59 000
	• No. of learners benefitting from Psycho-social support programmes	32 000	Annual	
	• No. of schools provided with dedicated learner transport	New	Annual	402
	• No. of Learner Support Agents (LSAs) appointed to implement care and support interventions for learners	New	Annual	750

4.3 Programme 3: Independent School Subsidies

The purpose of this programme is to support independent schools, in accordance with the South African Schools Act as enshrined in the Norms and Standards for School Funding Regulations. One of the main aims of this programme is to ensure timeous and orderly registration of independent schools in terms of the South African Schools Act, as well as other legislative frameworks. These schools are evaluated and monitored by the department, and their capacity is developed to ensure the effective functioning of these schools and their governing bodies.

Tables 5.9 and 5.10 reflect a summary of the 2023/24 adjusted appropriation of Programme 3, summarised according to sub-programme and economic classification. Details of the main adjustments, which resulted in an overall decrease of R10.516 million, are given in the paragraphs after the tables.

Table 5.9 : Programme 3: Independent School Subsidies

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
1. Primary Level	59 980			(5 943)			(5 943)	54 037
2. Secondary Level	35 819			(4 573)			(4 573)	31 246
Total	95 799	-	-	(10 516)	-	-	(10 516)	85 283
Amount to be voted								(10 516)

Table 5.10 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
Current payments	-	-	-	-	-	-	-	-
Compensation of employees							-	-
Goods and services							-	-
Interest and rent on land							-	-
Transfers and subsidies to:	95 799	-	-	(10 516)	-	-	(10 516)	85 283
Provinces and municipalities							-	-
Departmental agencies and accounts							-	-
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions	95 799			(10 516)			(10 516)	85 283
Households							-	-
Payments for capital assets	-	-	-	-	-	-	-	-
Buildings and other fixed structures							-	-
Machinery and equipment							-	-
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets							-	-
Total	95 799	-	-	(10 516)	-	-	(10 516)	85 283
Amount to be voted								(10 516)

Virement – Programme 3: Independent School Subsidies: (R10.516 million)

The main appropriation of Programme 3 was decreased by an amount of R10.516 million resulting from a virement to another programme, as explained below:

- Savings of R10.516 million were identified under this programme from the sub-programmes: Primary Level (R5.943 million) and Secondary Level (R4.573 million), against *Transfers and subsidies to: Non-profit institutions* in respect of non-gazetted schools that were not compliant with departmental requirements during the transfer period, and thus did not receive their transfer payments. These savings were moved to Programme 5 to offset pressures against the same category emanating from the ECD grant budget cut after the shift of the ECD function from DSD, as well as the in-year budget cuts made against this grant by National Treasury.

The virement is permissible in terms of the PFMA and Treasury Regulations. It is noted that the reduction in *Transfers and subsidies to: Non-profit institutions* does not require Legislature approval as these transfers were not gazetted for transfer to any particular school.

Legislature approval is required for the virement from this programme as it exceed the 8 per cent threshold in respect of the surrendering programme in terms of Section 43(2) of the PFMA.

Service delivery measures – Programme 3: Independent School Subsidies

Table 5.11 shows the service delivery information for Programme 3, as per the tabled 2023/24 APP of Education, as well as the actual achievement for the first six months of the year.

A change was effected to the performance target for this programme and this is shown in the Revised target column, and the department removed one measure, and this is indicated by a strike-through.

Table 5.11 : Service delivery measures – Programme 3: Independent School Subsidies

Outputs	Performance indicators	Performance targets		
		2023/24 Original target	2023/24 Mid-year actual	2023/24 Revised target
To ensure that quality education occurs in independent schools	• No. of funded independent schools visited for monitoring purposes	128	118	127
Registered independent schools receive subsidies	• % of registered independent schools receiving subsidies	48%		

4.4 Programme 4: Public Special School Education

The purpose of this programme is to provide compulsory public education in special schools in accordance with the South African Schools Act and White Paper 6 on Inclusive Education.

Tables 5.12 and 5.13 reflect a summary of the 2023/24 adjusted appropriation of Programme 4, summarised according to sub-programme and economic classification.

Details of the main adjustments, which resulted in an overall increase of R38 million, are provided in the paragraphs following the tables.

Table 5.12 : Programme 4: Public Special School Education

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
1. Schools	1 560 448			28 000		10 000	38 000	1 598 448
2. Human Resource Development	7 184						-	7 184
3. Conditional grant	34 534	-	-	-	-	-	-	34 534
<i>Learners with Profound Intellectual Disabilities grant</i>	34 534						-	34 534
Total	1 602 166	-	-	28 000	-	10 000	38 000	1 640 166
Amount to be voted								38 000

Table 5.13 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	1 430 909	-	-	43 000	-	10 000	53 000	1 483 909
Compensation of employees	1 403 196			30 000		10 000	40 000	1 443 196
Goods and services	27 713			13 000			13 000	40 713
Interest and rent on land							-	-
Transfers and subsidies to:	156 257	-	-	-	-	-	-	156 257
Provinces and municipalities							-	-
Departmental agencies and accounts							-	-
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions	150 523						-	150 523
Households	5 734						-	5 734
Payments for capital assets	15 000	-	-	(15 000)	-	-	(15 000)	-
Buildings and other fixed structures							-	-
Machinery and equipment	15 000			(15 000)			(15 000)	-
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets							-	-
Total	1 602 166	-	-	28 000	-	10 000	38 000	1 640 166
Amount to be voted								38 000

Virement – Programme 4: Public Special School Education: R28 million

The main appropriation of Programme 4 was increased by an amount of R28 million, as follows:

- Savings of R28 million were moved from Programme 5 against *Compensation of employees* due to the non-implementation of upgrades for ECD Practitioners as a result of the unaffordability of the carry-through costs. These savings were utilised to offset budget pressures under *Compensation of employees* in the sub-programme: Schools. The department indicated that this relates to budget pressures resulting from the carry-through effects of the 2021/22 MTEF budget cuts implemented by National Treasury which resulted in the unaffordability of filled and vacant LSEN Educator/Specialist posts in this programme.

In addition to the above virement, the following virements were undertaken within the programme within sub-programmes and between economic categories:

- Savings of R15 million were realised from the sub-programme: Schools against *Machinery and equipment* resulting from reduced spending on the procurement of buses for special schools due to budget pressures elsewhere. These funds were moved within the sub-programme, as follows:
 - R2 million was moved to *Compensation of employees* to offset budget pressures under this category resulting from the carry-through of the 2021/22 MTEF budget cuts.
 - R13 million was moved to *Goods and services* to cater for fleet maintenance which was under-budgeted for.

These virements are permissible in terms of the PFMA and Treasury Regulations. The increase in *Compensation of employees* for the Vote as a whole received Provincial Treasury approval.

Legislature approval is required for the reduction in *Machinery and equipment* in terms of Section 43(4)(c) of the PFMA, as the capital allocation for the Vote as a whole decreased by R54.783 million.

Other adjustments – Programme 4: Public Special School Education: R10 million

The main appropriation of Programme 4 was increased by R10 million, allocated toward the costs of the 2023 wage agreement, with these funds received from National Treasury. These funds were allocated to the sub-programme: Schools against *Compensation of employees*.

Service delivery measures – Programme 4: Public Special School Education

Table 5.14 shows the service delivery information for Programme 4, as per the tabled 2023/24 APP of Education, as well as the actual achievement for the first six months of the year. It is noted that three targets are annual targets. A change was effected to one performance target for this programme and this is shown in the Revised target column.

Table 5.14 : Service delivery measures – Programme 4: Public Special School Education

Outputs	Performance indicators	Performance targets		
		2023/24 Original target	2023/24 Mid-year actual	2023/24 Revised target
To provide access to mainstream schools, full service schools and special schools in accordance with policy and the principles of inclusive education	• No. of learners in public special schools	20 800	Annual	
	• No. therapists/ specialist staff in public special schools	212	212	
	• No. of teachers trained on School Improvement Advisor policy	2 500	Annual	
	• No. of educators employed in public special schools	1 916	Annual	1 967

4.5 Programme 5: Early Childhood Development

The purpose of this programme is to provide for ECD at the Grade R and Pre-Grade R levels in accordance with White Paper 5 on ECD. The services remain unchanged from the *EPRE*. Tables 5.15 and 5.16 reflect a summary of the 2023/24 adjusted appropriation of Programme 5, summarised according to sub-programme and economic classification.

Details of the main adjustments, which resulted in an overall decrease of R41.833 million, are provided in the paragraphs following the tables.

Table 5.15 : Programme 5: Early Childhood Development

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Grade R in Public Schools	1 309 685			(41 490)			(41 490)	1 268 195
2. Grade R in Early Childhood Development Centres	73 162			15 000			15 000	88 162
3. Pre-Grade R in Early Childhood Development Centres	417 599			6			6	417 605
4. Human Resource Development	7 757			(7 000)			(7 000)	757
5. Conditional grant	196 875	-	-	-	-	(8 349)	(8 349)	188 526
Early Childhood Development (ECD) grant	196 875					(8 349)	(8 349)	188 526
Total	2 005 078	-	-	(33 484)	-	(8 349)	(41 833)	1 963 245
Amount to be voted								(41 833)

Table 5.16 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	1 430 018	-	-	(44 000)	-	(8 349)	(52 349)	1 377 669
Compensation of employees	1 278 072			(44 000)			(44 000)	1 234 072
Goods and services	151 946					(8 349)	(8 349)	143 597
Interest and rent on land							-	-
Transfers and subsidies to:	575 060	-	-	10 516	-	-	10 516	585 576
Provinces and municipalities							-	-
Departmental agencies and accounts							-	-
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions	573 570			10 516			10 516	584 086
Households	1 490						-	1 490
Payments for capital assets	-	-	-	-	-	-	-	-
Buildings and other fixed structures							-	-
Machinery and equipment							-	-
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	2 005 078	-	-	(33 484)	-	(8 349)	(41 833)	1 963 245
Amount to be voted								(41 833)

Virement – Programme 5: Early Childhood Development: (R33.484 million)

The main appropriation of Programme 5 was decreased by a net amount of R33.484 million as a result of virements to and from other programmes, as explained below:

- R44 million was moved from this programme under the sub-programmes: Grade R in Public Schools (R35 million) and Pre-Grade R in Early Childhood Development Centres (R9 million) against *Compensation of employees* in respect of enforced savings resulting from the non-implementation of upgrades for qualified ECD Practitioners as a result of the unaffordability of the carry-through costs. These funds were allocated to Programme 1 (R16 million) and Programme 4 (R28 million) against the same category to offset budget pressures resulting from the carry-through costs of the 2021/22 MTEF budget cuts.
- Savings of R10.516 million were identified under Programme 3 against *Transfers and subsidies to: Non-profit institutions* in respect of non-gazetted schools that were not compliant with departmental requirements during the transfer period, and thus did not receive their transfer payments. These savings were moved to this programme under the sub-programmes: Grade R in Public Schools (R8.510 million) and Pre-Grade R in Early Childhood Development Centres (R2.006 million) to offset pressures against the same category in respect of the ECD grant. The budget pressures against this grant emanate from the ECD grant budget cut after the shift of the ECD function from DSD, as well as the in-year fiscal consolidation conditional grant budget cuts made by National Treasury.

The department undertook various other virements between sub-programmes and within economic categories. These virements are permissible in terms of the PFMA and Treasury Regulations.

Other adjustments – Programme 5: Early Childhood Development: (R8.349 million)

The main appropriation of Programme 5 was decreased by R8.349 million from the maintenance component of the ECD grant as a result of in-year budget cuts effected by National Treasury due to lower than expected revenue to be collected *via* SARS. This cut was implemented against *Goods and services (Property payments)*.

Service delivery measures – Programme 5: Early Childhood Development

Table 5.17 shows the service delivery information for Programme 5 as per the tabled 2023/24 APP of Education, as well as the actual achievement for the first six months of the year. It is noted that the three targets are annual targets. It is noted that a number of changes were made to the performance targets originally published in the 2023/24 *EPRE* in order to align with the department's 2023/24 APP, which was tabled after the *EPRE*. Three changes to the performance targets were effected for this programme, and these are shown in the Revised target column.

Table 5.17 : Service delivery measures – Programme 5: Early Childhood Development

Outputs	Performance indicators	Performance targets		
		2023/24 Original target	2023/24 Mid-year actual	2023/24 Revised target
To provide publicly funded Grade R in accordance with policy	• No. of subsidised community-based centres offering Grade R	27	Annual	14
	• No. of public schools that offer Grade R	3 892	Annual	3 923
	• No. of Grade R practitioners employed in public ordinary schools	5 217	Annual	5 174

4.6 Programme 6: Infrastructure Development

The aim of this programme is to provide and maintain school infrastructure facilities through infrastructure programmes in support of teaching and learning at schools. It thus reflects the implementation of infrastructure across all affected programmes. Tables 5.18 and 5.19 reflect a summary of the 2023/24 adjusted appropriation of Programme 6, summarised according to sub-programme and economic classification. Details of the main adjustments, which resulted in an overall decrease of R217.483 million, are given in the paragraphs after the tables.

Table 5.18 : Programme 6: Infrastructure Development

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments	
1. Administration	43 469			(8 350)		(8 350)	35 119
2. Public Ordinary Schools	2 916 344			87 238		(296 371)	2 707 211
3. Special Schools	205 462					-	205 462
4. Early Childhood Development	40 309					-	40 309
Total	3 205 584	-	-	78 888	-	(296 371)	2 988 101
Amount to be voted							(217 483)

Table 5.19 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments	
Current payments	799 007	-	-	78 888	-	-	877 895
Compensation of employees	38 469			(3 500)		(3 500)	34 969
Goods and services	760 538			82 388		82 388	842 926
Interest and rent on land						-	-
Transfers and subsidies to:	-	-	-	-	-	-	-
Provinces and municipalities						-	-
Departmental agencies and accounts						-	-
Higher education institutions						-	-
Foreign governments and international organisations						-	-
Public corporations and private enterprises						-	-
Non-profit institutions						-	-
Households						-	-
Payments for capital assets	2 406 577	-	-	-	-	(296 371)	2 110 206
Buildings and other fixed structures	2 406 577					(296 371)	2 110 206
Machinery and equipment						-	-
Heritage assets						-	-
Specialised military assets						-	-
Biological assets						-	-
Land and subsoil assets						-	-
Software and other intangible assets						-	-
Payments for financial assets	-	-	-	-	-	-	-
Total	3 205 584	-	-	78 888	-	(296 371)	2 988 101
Amount to be voted							(217 483)

Virement – Programme 6: Infrastructure Development: R78.888 million

The main appropriation of Programme 6 was increased by an amount of R78.888 million as a result of virements from Programme 1, as explained below:

- R40 million was moved from Programme 1 against *Goods and services* as a result of enforced savings against property payments in respect of the maintenance of various administrative buildings. These funds were moved to this programme under the sub-programme: Public Ordinary Schools against the same category to assist with budget pressures resulting from the in-year fiscal consolidation reductions made by National Treasury to the EIG. These funds will be used for school maintenance projects, including de-sludging and chemical toilets projects.
- R38.888 million was moved from Programme 1 against *Buildings and other fixed structures* as a result of enforced savings against the capital repair and renovation of various administrative buildings. These funds were moved to this programme under the sub-programme: Public Ordinary Schools against *Goods and services* to assist with budget pressures resulting from the in-year fiscal consolidation reductions made by National Treasury against the EIG. These funds will be used for school maintenance projects, including de-sludging and chemical toilets projects.

In addition, the following virement was undertaken between sub-programmes and economic categories:

- R3.500 million was identified under the sub-programme: Administration against *Compensation of employees* due to vacant posts. These funds were moved to the sub-programme: Public Ordinary Schools against *Goods and services* for travel and subsistence costs relating to the EIG which were not adequately budgeted for. This movement was undertaken within the grant.

Further to the above, the following virement was undertaken between sub-programmes and within the economic category:

- R4.850 million was moved from the sub-programme: Administration against *Goods and services* due to enforced savings on travel and subsistence, to the sub-programme: Public Ordinary Schools within *Goods and services* for property payments that were higher than budgeted for.

Other adjustments – Programme 6: Infrastructure Development: (R296.371 million)

The main appropriation of Programme 6 was decreased by R296.371 million in respect of the EIG due to in-year fiscal consolidation budget cuts made by National Treasury. This cut was implemented against *Buildings and other fixed structures* under the sub-programme: Public Ordinary Schools.

Service delivery measures – Programme 6: Infrastructure Development

Table 5.20 shows the service delivery information for Programme 6 as per the tabled 2023/24 APP of Education, as well as the actual achievements for the first six months of the year.

It is noted that all of the targets for this programme are annual.

It is also noted that a number of changes were made to the service delivery measures and targets originally published in the 2023/24 *EPRE* in order to align with the department's 2023/24 APP, which was tabled after the *EPRE*. Five changes to the performance targets were effected for this programme, and these are shown in the Revised target column.

Table 5.20 : Service delivery measures – Programme 6: Infrastructure Development

Outputs	Performance indicators	Performance targets		
		2023/24 Original target	2023/24 Mid-year actual	2023/24 Revised target
To put in place basic infrastructure for schooling in accordance with policy	• No. of public ordinary schools provided with water infrastructure	200	Annual	150
	• No. of public ordinary schools provided with electricity infrastructure	70	Annual	220
	• No. of public ordinary schools supplied with sanitation facilities	300	Annual	
	• No. of schools provided with new or additional boarding facilities	1	Annual	
	• No. of schools where scheduled maintenance projects were completed	500	Annual	600
	• No. of women benefitting from EPWP programmes	100	Annual	120
	• No. of youth benefitting from infrastructure projects	60	Annual	80
	• No. of disabled people benefitting from EPWP programmes	2	Annual	

4.7 Programme 7: Examination and Education Related Services

The purpose of this programme is to provide the education institutions as a whole with examination and education related services.

Tables 5.21 and 5.22 reflect a summary of the 2023/24 adjusted appropriation of Programme 7, summarised according to sub-programme and economic classification.

Details of the main adjustments, which resulted in an overall decrease of R3.088 million, are given in the paragraphs following the tables.

Table 5.21 : Programme 7: Examination and Education Related Services

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Payments to SETA	111 650			(78 155)			(78 155)	33 495
2. Professional Services	624 144			34 788			34 788	658 932
3. External Examinations	969 304			43 367			43 367	1 012 671
4. Conditional grant	62 910	-	-	-	-	(3 088)	(3 088)	59 822
HIV and AIDS (Life-Skills Education) grant	62 910					(3 088)	(3 088)	59 822
5. Special Projects (Pres. Youth Employment Initiative)	1 483 931						-	1 483 931
Total	3 251 939	-	-	-	-	(3 088)	(3 088)	3 248 851
Amount to be voted								(3 088)

Table 5.22 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	3 135 246	-	-	78 170	-	(3 088)	75 082	3 210 328
Compensation of employees	2 595 943			28 000			28 000	2 623 943
Goods and services	539 303			50 170		(3 088)	47 082	586 385
Interest and rent on land							-	-
Transfers and subsidies to:	116 466	-	-	(78 155)	-	-	(78 155)	38 311
Provinces and municipalities							-	-
Departmental agencies and accounts	111 650			(78 155)			(78 155)	33 495
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions							-	-
Households	4 816						-	4 816
Payments for capital assets	227	-	-	(15)	-	-	(15)	212
Buildings and other fixed structures							-	-
Machinery and equipment	227			(15)			(15)	212
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets							-	-
Total	3 251 939	-	-	-	-	(3 088)	(3 088)	3 248 851
Amount to be voted								(3 088)

Virement – Programme 7: Examination and Education Related Services

Virements were undertaken within the programme across sub-programmes, resulting in no change to the main appropriation. In this regard, the movements were as follows:

- An amount of R28 million was moved from *Goods and services* under the sub-programme: Special Projects (Presidential Youth Empowerment Initiative) due to enforced savings on training and minor assets. These savings were moved to *Compensation of employees* within the sub-programme to offset spending pressures against this category as a result of the payment of accruals in respect of Phase 4 of the PYEI which were requested for equitable share roll-over.
- Savings of R78.155 million were moved against *Transfers and subsidies to: Departmental agencies and accounts* and the sub-programme: Payments to SETA from internal reprioritisation that was undertaken to offset pressures within the Vote. These funds were moved to the sub-programmes: Professional Services (R35 million) and External Examinations (R43.155 million) against *Goods and services* to offset pressure against property payments, the monitoring of curriculum in schools, end-of-year National Senior Certificate exams, as well as for markers and monitoring for the end-of-year National Senior Certificate exams.
- R15 000 was moved from the HIV and AIDS (Life skills) grant against *Machinery and equipment* as a result of savings realised on IT equipment procured centrally to *Goods and services*, within the same sub-programme, to offset budget pressures due to the reductions that were implemented in-year on the conditional grant funding against travel and subsistence costs.
- R212 000 was moved from the sub-programme: Professional Services to the sub-programme: External Examinations, within *Machinery and equipment*, in respect of the purchase of tools of trade which was under-budgeted for.

It is noted that the reduction in *Transfers and subsidies to: Departmental agencies and accounts* from the training budget for ETDP SETA does not require Legislature approval as this transfer is not gazetted.

These virements are permissible in terms of the PFMA and Treasury Regulations. The increase in *Compensation of employees* for the Vote as a whole received Provincial Treasury approval.

Legislature approval is required for the reduction against *Machinery and equipment* in terms of Section 43(4)(c) of the PFMA, as the capital allocation for the Vote as a whole decreased by R54.783 million.

Other adjustments – Programme 7: Examination and Education Related Services: (R3.088 million)

The main appropriation of Programme 7 was decreased by R3.088 million from the HIV and AIDS (Life skills) grant due to in-year fiscal consolidation budget cuts made by National Treasury against conditional grants. This cut was implemented against *Goods and services*.

Service delivery measures – Programme 7: Examination and Education Related Services

Table 5.23 shows the revised service delivery information for Programme 7 as per the tabled 2023/24 APP of Education. It is noted that these are all annual targets. Five changes to the performance targets were effected for this programme and these are shown in the Revised target column.

Table 5.23 : Service delivery measures – Programme 7: Examination and Education Related Services

Outputs	Performance indicators	Performance targets		
		2023/24 Original target	2023/24 Mid-year actual	2023/24 Revised target
To attain the highest possible educational outcomes among learners in public ordinary schools	• % of learners who passed NSC examination	80%	Annual	88%
	• % of Grade 12 learners passing at Bachelor pass level	48%	Annual	45%
	• % of Grade 12 learners achieving 60% and above in Mathematics	17%	Annual	14%
	• % of Grade 12 learners achieving 60% or more in Physical Sciences	25%	Annual	20%
	• No. of secondary schools with NSC pass rate of 60% and above	1 540	Annual	1 650
	• No. of schools with an NSC pass rate of 60% and above	126	Annual	

5. Specifically and exclusively appropriated allocations

Table 5.24 shows the amounts that are specifically and exclusively appropriated for specific purposes in terms of the KZN Adjustments Appropriation Act, 2023. Note that conditional grants, as well as transfers to local government (which are also specifically and exclusively appropriated funds) are not included here, as they are discussed in Sections 8, 9 and 10 below. Details of the main adjustments, which resulted in an overall increase of R89.622 million in respect of the department's specifically and exclusively appropriated funding, are provided in the paragraphs following the tables.

Table 5.24 : Summary of specifically and exclusively appropriated funding

R thousand		Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
			Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts		
Prog 1: Improving Infrastructure support		15 378			(7 378)		(7 378)	8 000
Prog 1: District Champion of OSS/DDM responsibilities		2 000					-	2 000
Prog 2: Sanitary Dignitary Project		55 116					-	55 116
Prog 2: Electricity disconnections						97 000	97 000	97 000
Prog 7: Presidential Youth Employment Initiative Fund		1 483 931					-	1 483 931
Total		1 556 425	-	-	(7 378)	-	97 000	1 646 047
Amount to be voted								89 622

- **Virement:** The specifically and exclusively appropriated allocation for Improving Infrastructure Support was decreased by R7.378 million. This funding relates to payments for assistant programme managers in the twelve districts responsible for updating the Infrastructure Reporting Model (IRM) that was specifically and exclusively appropriated in the 2012/13 MTEF. It should be noted that, although additional funding was allocated in the 2012/13 MTEF for improving infrastructure support and has since then been ring-fenced within the baseline, the department requested that consideration be given to the fact that, due to the budget pressures emanating from the 2021/22 MTEF budget cuts, a portion of these funds be used to offset these budget pressures. A number of posts funded by this allocation were not filled as a result of the budget pressures against *Compensation of employees* overall, and these funds of R7.378 million were moved within *Compensation of employees* to offset some of the budget pressures.

Legislature approval is required for the reduction in specifically and exclusively appropriated funding for Improving Infrastructure Support, in terms of Section 43(4)(a) of the PFMA.

- *Other adjustments:* The specifically and exclusively appropriated allocation was increased by R97 million, allocated from provincial cash resources towards property payments for domestic accounts owed by schools to municipalities. These payments will be made to reconnect several buildings that were disconnected as a result of non-payment by defaulting Section 21 schools. These funds were allocated under Programme 2, against *Goods and services (Property Payments)*.

6. Gifts, donations and sponsorships

The department is not envisaging granting any gifts, donation and sponsorships in excess of R100 000 during the current financial year.

7. Infrastructure

Table 5.25 shows the summary of infrastructure payments per main category. Details of the main adjustments, which resulted in an overall decrease of R297.720 million, are provided in the paragraphs following the tables.

Table 5.25 : Summary of infrastructure payments by category

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Existing infrastructure assets	3 022 592	-	-	(3 150)	9 849	(304 720)	(298 021)	2 724 571
Maintenance and repair: Current	712 774			35 738		(8 349)	27 389	740 163
Upgrades and additions: Capital	931 697			(38 888)		(27 778)	(66 666)	865 031
Refurbishment and rehabilitation: Capital	1 378 121				9 849	(268 593)	(258 744)	1 119 377
New infrastructure assets: Capital	136 759	-	-	-	(9 849)	-	(9 849)	126 910
Infrastructure transfers	-	-	-	-	-	-	-	-
Infrastructure transfers: Capital							-	-
Infrastructure transfers: Current							-	-
Infrastructure: Payments for financial assets	-						-	-
Infrastructure: Leases	147 600						-	147 600
Non infrastructure	161 523	-	-	10 150	-	-	10 150	171 673
Capital infrastructure	2 446 577	-	-	(38 888)	-	(296 371)	(335 259)	2 111 318
Current infrastructure	860 374	-	-	35 738	-	(8 349)	27 389	887 763
Total	3 468 474	-	-	7 000	-	(304 720)	(297 720)	3 170 754
Amount to be voted								(297 720)

- *Virement:* The department undertook the following virements affecting the infrastructure allocation:
 - o A net amount of R35.738 million was moved to *Maintenance and repair: Current* to assist with budget pressures resulting from the in-year fiscal consolidation reductions made by National Treasury with respect to conditional grant funding. These funds will be used for school maintenance projects, such as de-sludging and chemical toilets projects. These savings were as a result of enforced savings against the capital repair and renovation of various administrative buildings under the category *Upgrades and additions: Capital*. This increase was offset by various smaller movements of R3.150 million from this category to other areas.
 - o R38.888 million was moved from *Upgrades and additions: Capital* due to enforced savings under Programme 1 against the capital repair and renovation of various administrative buildings. These funds were moved to *Goods and services* to assist with pressures resulting from the in-year fiscal consolidation reductions made by National Treasury against the EIG. These funds will be used for school maintenance projects, such as de-sludging and chemical toilets projects.
 - o A net amount of R10.150 million was moved to *Non-infrastructure* in respect of *Consultants and professional services* (R15 million) in Programme 2 to cater for management fees that were higher than budgeted for, and this movement was partly offset by savings of R4.850 million in Programme 6 due to enforced savings on travel and subsistence within *Goods and services*.

These virements are permissible in terms of the PFMA and Treasury Regulations.

Legislature approval is required for the reduction in *Capital infrastructure*, in terms of Section 43(4)(c) of the PFMA, as the capital budget for the Vote as a whole decreased by R54.783 million.

- *Shifts:* The department shifted R9.849 million to *Refurbishment and rehabilitation: Capital* from *New infrastructure assets: Capital* to correct the allocation of funds relating to the refurbishment and rehabilitation of ECD centres that were incorrectly allocated in the 2023/24 main budget against *New infrastructure assets: Capital*. This shift is within *Buildings and other fixed structures*, hence is only visible in the infrastructure table. The purpose of the funds remains unchanged.
- *Other adjustments:* The infrastructure budget was decreased by R304.720 million against the EIG (R296.371 million) and the maintenance component of the ECD grant (R8.349 million) due to in-year fiscal consolidation budget cuts made by National Treasury against these two grants. The EIG budget cut was implemented against *Upgrades and additions: Capital* (R27.778 million) and *Refurbishment and rehabilitation: Capital* (R268.593 million), and the ECD grant cut was implemented against *Maintenance and repair: Current*.

8. Conditional grants

Tables 5.26 and 5.27 provide a summary of changes to conditional grants. Details of the main adjustments, which resulted in an overall decrease of R176.962 million in the conditional grant allocation, are given in the paragraphs following the tables.

Table 5.26 : Summary of changes to conditional grants

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Administration	-	-	-	-	-	-	-	-
2. Public Ordinary School Education	2 192 733	141 195	-	-	-	(10 349)	130 846	2 323 579
National School Nutrition Programme (NSNP) grant	2 088 759	141 195					141 195	2 229 954
EPWP Integrated Grant for Provinces	1 985						-	1 985
Social Sector EPWP Incentive Grant for Provinces	31 796					(2 279)	(2 279)	29 517
Maths, Science and Technology (MST) grant	70 193					(8 070)	(8 070)	62 123
3. Independent School Subsidies	-	-	-	-	-	-	-	-
4. Public Special School Education	34 534	-	-	-	-	-	-	34 534
Learners with Profound Intellectual Disabilities grant	34 534						-	34 534
5. Early Childhood Development	196 875	-	-	-	-	(8 349)	(8 349)	188 526
Early Childhood Development (ECD) grant	196 875					(8 349)	(8 349)	188 526
6. Infrastructure Development	2 934 750	-	-	-	-	(296 371)	(296 371)	2 638 379
Education Infrastructure grant	2 934 750					(296 371)	(296 371)	2 638 379
7. Examination and Education Related Services	62 910	-	-	-	-	(3 088)	(3 088)	59 822
HIV and AIDS (Life-Skills Education) grant	62 910					(3 088)	(3 088)	59 822
Total	5 421 802	141 195	-	-	-	(318 157)	(176 962)	5 244 840
Amount to be voted								(176 962)

Table 5.27 : Summary of conditional grants by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	2 843 860	141 195	-	2 391	-	(21 786)	121 800	2 965 660
Compensation of employees	460 334			(3 500)		(2 279)	(5 779)	454 555
Goods and services	2 383 526	141 195		5 891		(19 507)	127 579	2 511 105
Interest and rent on land							-	-
Transfers and subsidies to:	178 823	-	-	-	-	-	-	178 823
Provinces and municipalities							-	-
Departmental agencies and accounts							-	-
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions	178 823						-	178 823
Households							-	-
Payments for capital assets	2 399 119	-	-	(2 391)	-	(296 371)	(298 762)	2 100 357
Buildings and other fixed structures	2 396 728					(296 371)	(296 371)	2 100 357
Machinery and equipment	2 391			(2 391)			(2 391)	-
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets							-	-
Total	5 421 802	141 195	-	(0)	-	(318 157)	(176 962)	5 244 840
Amount to be voted								(176 962)

- *Roll-overs*: An amount of R141.195 million was rolled over from 2022/23 in respect of the NSNP grant relating to March 2023 feeding invoices that were paid in April after the services for the month were certified. This roll-over was allocated to Programme 2 against *Goods and services*.
- *Virement*: The department undertook the following virements across economic classification within the conditional grant budgets:
 - R3.500 million was moved from *Compensation of employees* due to vacant posts. These funds were moved to *Goods and services* for travel and subsistence costs within the EIG which were not adequately budgeted for.
 - R2.376 million was moved from *Machinery and equipment* under the sub-programme: NSNP grant in respect of the non-purchase of vehicles which are not required in 2023/24 under the NSNP grant. These funds were moved within the sub-programme: NSNP grant to *Goods and services* and redirected towards a shortfall in respect of school feeding costs which were higher than anticipated.
 - R15 000 was moved from the HIV and AIDS (Life skills) grant against *Machinery and equipment* to *Goods and services* within the same sub-programme, to offset the budget pressure emanating from the fiscal consolidation budget cuts made against this grant.

These virements are permissible in terms of the PFMA and Treasury Regulations.

Legislature approval is required for the reduction against *Machinery and equipment* in terms of Section 43(4)(c) of the PFMA, as the capital allocation for the Vote as a whole decreased by R54.783 million.

- *Other adjustments*: The department's conditional grant allocation was reduced by R318.157 million, as follows:
 - R8.349 million was cut from the maintenance component of the ECD grant. This cut was implemented against *Goods and services*.
 - R296.371 million was cut from the EIG, implemented against *Buildings and other fixed structures*.
 - R3.088 million was cut from the HIV and AIDS (Life Skills Education) grant. This cut was implemented against *Goods and services*.
 - R8.070 million was cut from the MST grant, implemented against *Goods and services*.
 - R2.279 million was cut from the Social Sector EPWP Incentive Grant for Provinces. This cut was implemented against *Compensation of employees*.

9. Transfers and subsidies

Table 5.28 shows the summary of transfers and subsidies by programme and main category.

Details of the main adjustments, which resulted in an overall decrease of R372.712 million in the transfers and subsidies allocation, are provided in the paragraphs following the table.

Table 5.28 : Summary of transfers and subsidies by programme and main category

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Administration	35 955	-	-	(8 650)	-	-	(8 650)	27 305
Provinces and municipalities	5 827	-	-	-	-	-	-	5 827
Motor vehicle licences	5 827	-	-	-	-	-	-	5 827
Households	30 128	-	-	(8 650)	-	-	(8 650)	21 478
Staff exit costs	24 207	-	-	(8 650)	-	-	(8 650)	15 557
External bursaries/claims against the state	5 921	-	-	-	-	-	-	5 921
2. Public Ordinary School Education	1 765 297	-	-	(109 074)	(176 833)	-	(285 907)	1 479 390
Non-profit institutions	1 671 018	-	-	(117 724)	(176 833)	-	(294 557)	1 376 461
Section 21 schools	1 661 688	-	-	(115 724)	(176 833)	-	(292 557)	1 369 131
Section 20 schools	9 330	-	-	(2 000)	-	-	(2 000)	7 330
Households	94 279	-	-	8 650	-	-	8 650	102 929
Staff exit costs	94 279	-	-	8 650	-	-	8 650	102 929
3. Independent School Subsidies	95 799	-	-	(10 516)	-	-	(10 516)	85 283
Non-profit institutions	95 799	-	-	(10 516)	-	-	(10 516)	85 283
Independent schools	95 799	-	-	(10 516)	-	-	(10 516)	85 283
4. Public Special School Education	156 257	-	-	-	-	-	-	156 257
Non-profit institutions	150 523	-	-	-	-	-	-	150 523
Schools	150 523	-	-	-	-	-	-	150 523
Households	5 734	-	-	-	-	-	-	5 734
Staff exit costs	5 734	-	-	-	-	-	-	5 734
5. Early Childhood Development	575 060	-	-	10 516	-	-	10 516	585 576
Non-profit institutions	573 570	-	-	10 516	-	-	10 516	584 086
ECD centres/Grade R in Pub. Sch.	573 570	-	-	10 516	-	-	10 516	584 086
Households	1 490	-	-	-	-	-	-	1 490
Staff exit costs	1 490	-	-	-	-	-	-	1 490
6. Infrastructure Development	-	-	-	-	-	-	-	-
7. Examination and Education Related Services	116 466	-	-	(78 155)	-	-	(78 155)	38 311
Departmental agencies and accounts	111 650	-	-	(78 155)	-	-	(78 155)	33 495
ETDP SETA	111 650	-	-	(78 155)	-	-	(78 155)	33 495
Households	4 816	-	-	-	-	-	-	4 816
Staff exit costs	4 816	-	-	-	-	-	-	4 816
Total	2 744 834	-	-	(195 879)	(176 833)	-	(372 712)	2 372 122
Amount to be voted								(372 712)

- *Virement*: The department undertook the following virements affecting *Transfers and subsidies*:
 - o R8.650 million was moved within *Households* from Programme 1 from projected savings in respect of staff exit costs to alleviate spending pressures relating to staff exit costs under Programme 2, which were under-budgeted for.
 - o A net amount of R117.724 million was moved within Programme 2 from *Non-profit institutions* to *Goods and services* to cater for the spending pressures in relation to the payment of domestic accounts for public ordinary schools that defaulted their payments to municipalities. It should be noted that these funds were unallocated and not gazetted for transfer to any specific school in terms of the Norms and Standards for school funding.
 - o R10.516 million was moved within *Non-profit institutions* from Programme 3 in respect of non-gazetted schools that were not compliant with departmental requirements during the transfer period, and thus did not receive their transfer payments. These savings were moved to Programme 5 to offset pressures against the ECD grant emanating from the ECD grant budget cut after the shift of the ECD function from DSD, as well as the in-year fiscal consolidation budget cuts made by National Treasury against the ECD grant.
 - o Savings of R78.155 million were realised against *Departmental agencies and accounts* in Programme 7 in respect of the transfer to ETDP SETA, and were moved to *Goods and services* within the programme to offset pressure against property payments, the monitoring of curriculum in schools, end-of-year National Senior Certificate exams, as well as for markers and monitoring for the end-of-year National Senior Certificate exams, as mentioned.

These virements are permissible in terms of the PFMA and Treasury Regulations. It is noted that the reduction in *Non-profit institutions* relating to transfers to schools that were not gazetted, as well as the reduction in *Departmental agencies and accounts* from the training budget for ETDP SETA, do not require Legislature approval as these transfers are not gazetted.

- *Shifts:* R176.833 million was shifted from *Non-profit institutions* to *Goods and services* within Programme 2 in respect of S21 schools with function (c) who opted to purchase inventory: LTSM through the management agent instead of procuring this on their own, and deductions made against schools that defaulted on the payment of domestic accounts, with the department making these payments on behalf of the schools, as mentioned. The purpose of the funds remains unchanged and therefore this decrease in a transfer payment does not require Legislature approval.

10. Transfers to local government

The amounts against *Provinces and municipalities* in Table 5.28 above cater for motor vehicle licences. These funds will not be transferred to any municipality, and therefore the table for transfers to local government has not been included.

11. Actual payments and revised spending projections for the rest of 2023/24

Tables 5.29 and 5.30 reflect actual payments as at the end of September 2023, projected payments for the rest of the financial year and the total revised spending in Rand value and as a percentage of the Adjusted Appropriation per programme and economic classification. The tables also show the 2022/23 Audited outcome.

The department spent 50.6 per cent of the adjusted appropriation in the first half of the year and projects to spend 49.4 per cent in the remaining six months.

It is noted that, despite showing a balanced budget, the department is still experiencing spending pressures relating to the significant reduction of the department's budget from 2021/22 onward, ascribed to the carry-through impact of the budget cuts implemented by National Treasury, as well as the 2023 wage agreement which was not fully funded as the department was allocated approximately 78 per cent of the 2023 wage agreement cost implications.

Table 5.29 : Actual payments and revised spending projections by programme

R thousand	2022/23 Audited outcome	Adjusted appropriation	Actual payments		Projected payments		Projected actual
			April 2023 - September 2023	% of budget	October 2023 - March 2024	% of budget	
1. Administration	2 088 047	2 210 738	1 115 704	50.5	1 095 034	49.5	2 210 738
2. Public Ordinary School Education	48 923 595	50 715 563	25 188 149	49.7	25 527 414	50.3	50 715 563
3. Independent School Subsidies	91 829	85 283	20 736	24.3	64 547	75.7	85 283
4. Public Special School Education	1 528 832	1 640 166	877 453	53.5	762 713	46.5	1 640 166
5. Early Childhood Development	1 911 703	1 963 245	896 223	45.7	1 067 022	54.3	1 963 245
6. Infrastructure Development	2 807 115	2 988 101	1 605 194	53.7	1 382 907	46.3	2 988 101
7. Examination and Education Related Services	2 990 432	3 248 851	2 118 831	65.2	1 130 020	34.8	3 248 851
Total	60 341 553	62 851 947	31 822 290	50.6	31 029 657	49.4	62 851 947

Table 5.30 : Actual payments and revised spending projections by economic classification

R thousand	2022/23 Audited outcome	Adjusted appropriation	Actual payments		Projected payments		Projected actual
			April 2023 - September 2023	% of budget	October 2023 - March 2024	% of budget	
Current payments	55 649 346	58 324 664	29 219 099	50.1	29 105 565	49.9	58 324 664
Compensation of employees	50 477 531	51 701 390	26 618 952	51.5	25 082 438	48.5	51 701 390
Goods and services	5 165 100	6 623 274	2 600 051	39.3	4 023 223	60.7	6 623 274
Interest and rent on land	6 715	-	96	-	(96)	-	-
Transfers and subsidies to:	2 403 636	2 372 122	1 398 872	59.0	973 250	41.0	2 372 122
Provinces and municipalities	1 838	5 827	1 696	29.1	4 131	70.9	5 827
Departmental agencies and accounts	55 000	33 495	-	-	33 495	100.0	33 495
Higher education institutions	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-
Non-profit institutions	2 120 518	2 196 353	1 285 162	58.5	911 191	41.5	2 196 353
Households	226 280	136 447	112 014	82.1	24 433	17.9	136 447
Payments for capital assets	2 288 537	2 155 161	1 204 277	55.9	950 884	44.1	2 155 161
Buildings and other fixed structures	2 222 596	2 111 318	1 160 156	54.9	951 162	45.1	2 111 318
Machinery and equipment	65 941	43 843	44 121	100.6	(278)	(0.6)	43 843
Heritage assets	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-
Payments for financial assets	34	-	42	-	(42)	-	-
Total	60 341 553	62 851 947	31 822 290	50.6	31 029 657	49.4	62 851 947

Table 5.A : Summary by economic classification : Education

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	55 416 055	141 195	-	250 662	146 915	2 369 837	2 908 609	58 324 664
Compensation of employees	49 372 422	-	-	26 624	-	2 302 344	2 328 968	51 701 390
Salaries and wages	42 255 376	-	-	2 113	-	1 777 080	1 779 193	44 034 569
Social contributions	7 117 046	-	-	24 511	-	525 264	549 775	7 666 821
Goods and services	6 043 633	141 195	-	224 038	146 915	67 493	579 641	6 623 274
Administrative fees	10 451	-	-	378	-	-	378	10 829
Advertising	2 318	-	-	-	-	-	-	2 318
Minor assets	87 328	-	-	(9 737)	(29 918)	-	(39 655)	47 673
Audit cost: External	16 141	-	-	4 268	-	-	4 268	20 409
Bursaries: Employees	1 000	-	-	(800)	-	-	(800)	200
Catering: Departmental activities	104 318	-	-	141	-	-	141	104 459
Communication (G&S)	56 882	-	-	(10 056)	-	-	(10 056)	46 826
Computer services	88 726	-	-	(410)	45 409	-	44 999	133 725
Cons. & prof serv: Business and advisory services	254 761	-	-	79 822	-	-	79 822	334 583
Infrastructure and planning	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-
Legal costs	19 186	-	-	800	-	-	800	19 986
Contractors	40 256	-	-	(12)	30 000	-	29 988	70 244
Agency and support / outsourced services	1 748 459	141 195	-	2 376	-	-	143 571	1 892 030
Entertainment	-	-	-	-	-	-	-	-
Fleet services (incl govt motor transport)	60 845	-	-	17 000	-	-	17 000	77 845
Housing	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	1 643	-	-	-	-	-	-	1 643
Inventory: Farming supplies	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	1 650	-	-	-	-	-	-	1 650
Inventory: Learner and teacher support material	647 660	-	-	-	142 389	-	142 389	790 049
Inventory: Materials and supplies	245	-	-	-	-	-	-	245
Inventory: Medical supplies	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-
Inventory: Other supplies	763 039	-	-	9 067	(45 409)	(8 070)	(44 412)	718 627
Consumable supplies	64 014	-	-	-	-	-	-	64 014
Consumable: Stationery, printing and office supplies	26 445	-	-	(18)	-	-	(18)	26 427
Operating leases	165 323	-	-	-	-	-	-	165 323
Property payments	1 130 903	-	-	103 573	4 444	88 651	196 668	1 327 571
Transport provided: Departmental activity	17 677	-	-	660	-	-	660	18 337
Travel and subsistence	317 020	-	-	32 272	-	(3 088)	29 184	346 204
Training and development	95 164	-	-	(24 400)	-	(10 000)	(34 400)	60 764
Operating payments	304 771	-	-	(1 700)	-	-	(1 700)	303 071
Venues and facilities	12 418	-	-	14 988	-	-	14 988	27 406
Rental and hiring	4 990	-	-	5 825	-	-	5 825	10 815
Interest and rent on land	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies to	2 744 834	-	-	(195 879)	(176 833)	-	(372 712)	2 372 122
Provinces and municipalities	5 827	-	-	-	-	-	-	5 827
Provinces	5 827	-	-	-	-	-	-	5 827
Provincial Revenue Funds	-	-	-	-	-	-	-	-
Provincial agencies and funds	5 827	-	-	-	-	-	-	5 827
Municipalities	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-
Departmental agencies and accounts	111 650	-	-	(78 155)	-	-	(78 155)	33 495
Social security funds	-	-	-	-	-	-	-	-
Entities receiving funds	111 650	-	-	(78 155)	-	-	(78 155)	33 495
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-
Non-profit institutions	2 490 910	-	-	(117 724)	(176 833)	-	(294 557)	2 196 353
Households	136 447	-	-	-	-	-	-	136 447
Social benefits	130 526	-	-	-	-	-	-	130 526
Other transfers to households	5 921	-	-	-	-	-	-	5 921
Payments for capital assets	2 476 397	-	-	(54 783)	29 918	(296 371)	(321 236)	2 155 161
Buildings and other fixed structures	2 446 577	-	-	(38 888)	-	(296 371)	(335 259)	2 111 318
Buildings	2 446 577	-	-	(38 888)	-	(296 371)	(335 259)	2 111 318
Other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	29 820	-	-	(15 895)	29 918	-	14 023	43 843
Transport equipment	17 422	-	-	(14 926)	-	-	(14 926)	2 496
Other machinery and equipment	12 398	-	-	(969)	29 918	-	28 949	41 347
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	60 637 286	141 195	-	-	-	2 073 466	2 214 661	62 851 947
Amount to be voted	-	-	-	-	-	-	-	2 214 661