

VOTE 5

DEPARTMENT OF EDUCATION

R thousand	2014/15			
	Main appropriation	Adjusted appropriation	Decrease	Increase
Amount to be appropriated	32 845 229	33 212 863		367 634
<i>of which:</i>				
Current payments	27 619 627	28 275 397		655 770
Transfers and subsidies	3 724 634	3 494 635	(229 999)	
Payments for capital assets	1 500 968	1 442 831	(58 137)	
Payment for financial assets				
Executive authority	MEC for Education			
Accounting officer	Head of Department			

1. Vision and mission

Vision

Ensuring that all learners in Gauteng do well at school and leave our institutions with values, knowledge, skills and qualifications that will give them the best chance of success in adult life

Mission

To ensure that high quality learning and teaching take place in the classroom everyday

2. Changes to programme purposes and objectives

Not applicable.

3. Summary of Adjusted Estimates of Departmental Expenditure 2014/15

TABLE 5.1: DEPARTMENT OF EDUCATION

Programme R thousands	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/ unavoidable	Additional Funding: National	Additional Funding: Provincial		
1. Administration	2 516 919			12 267	45 596				57 863	2 574 782
2. Public Ordinary School Education	22 912 346			1 609	25 391			260 000	287 000	23 199 346
3. Independent School Subsidies	514 329									514 329
4. Public Special School Education	1 817 476				1 312			20 000	21 312	1 838 788
5. Further Education and Training	725 809									725 809
6. Adult Basic Education and Training	403 471							20 000	20 000	423 471
7. Early Childhood Development	733 958			13 907	(118 364)				(104 457)	629 501
8. Infrastructure Development	1 686 635				118 300				118 300	1 804 935
9. Auxiliary and Associated Services	1 534 286			39 851	(72 235)				(32 384)	1 501 902
Total for programmes	32 845 229			67 634				300 000	367 634	33 212 863

Economic classification R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/ unavoidable	Additional Funding: National	Additional Funding: Provincial		
Current payments	27 619 627			42 066	313 704			300 000	655 770	28 275 397
Compensation of employees	24 703 031				9 084			300 000	309 084	25 012 115
Goods and services	2 916 596			42 066	304 620				346 686	3 263 282
Interest and rent on land										
Transfers and subsidies	3 724 634			25 064	(255 063)				(229 999)	3 494 635
Provinces and municipalities										
Departmental agencies and accounts	22 252									22 252
Higher education institutions										
Foreign governments and international organisations										
Public corporations and private enterprises										
Non-profit institutions	3 420 287			25 064	(254 691)				(229 627)	3 190 660
Households	282 095				(372)				(372)	281 723
Payments for capital assets	1 500 968			504	(58 641)				(58 137)	1 442 831
Buildings and other fixed structures	1 440 297				(59 161)				(59 161)	1 381 136
Machinery and equipment	37 611			504	580				1 084	38 695
Heritage assets										

Economic classification R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
Specialised military assets										
Biological assets										
Land and sub-soil assets	22 000									22 000
Software and other intangible assets	1 060				(60)				(60)	1 000
Payments for financial assets										
Total economic classification	32 845 229			67 634				300 000	367 634	33 212 863

The Gauteng Department of Education has aligned their programmes and projects with the Ten Pillar programme of Radical Economic Transformation, Modernization and Reindustrialization by developing strategic pillars that directly contributes to the Accelerated Social Transformation pillar and supports the other pillars.

As indicated in the table above, the 2014/15 budget of the department has been adjusted upwards by a total amount of R367.6 million. The total increase is informed by an approved provincial roll-over of R67.6 million and the additional funding from the province of R300 million.

The department embarked on a reprioritization process to identify funds to be moved within the programmes and from one programme to another to accommodate new priorities and to ease budget pressures within various items. The process resulted in decreased or increased allocations to various programmes. One of the key virements is R118.3 million that is moved from Early Childhood Development to Infrastructure Programme to procure Alternative Construction Technology Grade R classrooms in the current financial year.

4. Details of Adjustments to Estimates of Departmental Expenditure 2014/15

Programme 1: Administration

TABLE 5.2: PROGRAMME 1: ADMINISTRATION

Sub-programmes R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
1. Office Of The MEC	3 838									3 838
2. Corporate Services	1 411 137			12 267	51 580				63 847	1 474 984
3. Education Management	1 057 149				1 716				1 716	1 058 865
4. Human Resource Development	26 895				(7 700)				(7 700)	19 195
5. Education Management Information System(Emis)	17 900									17 900
Total for programme	2 516 919			12 267	45 596				57 863	2 574 782

Vote 5 - Education • Adjustment Budget - 2014/15

Economic classification R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
Current payments	2 490 640			12 267	43 898				56 165	2 546 805
Compensation of employees	2 043 237				1 900				1 900	2 045 137
Goods and services	447 403			12 267	41 998				54 265	501 668
Interest and rent on land										
Transfers and subsidies	4 767				25				25	4 792
Provinces and municipalities										
Departmental agencies and accounts	1									1
Higher education institutions										
Foreign governments and international organizations										
Public corporations and private enterprises										
Non-profit institutions										
Households	4 766				25				25	4 791
Payments for capital assets	21 512				1 673				1 673	23 185
Buildings and other fixed structures										
Machinery and equipment	20 512				1 673				1 673	22 185
Heritage assets										
Specialized military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets	1 000									1 000
Payments for financial assets										
Total economic classification	2 516 919			12 267	45 596				57 863	2 574 782

TABLE 5.3: DETAILS OF SHIFTS AND VIREMENTS PER ECONOMIC CLASSIFICATION: PROGRAMME 1: ADMINISTRATION

Economic classification	Motivation	From	Motivation	To
Current payments		(26 984)		70 882
Compensation of employees			Funds allocated to cover costs relating to personnel that will be managing the Reorganization of Schools project. The Reorganisation of Schools Project will include the mainstreaming and twinning of schools and the creation and improvement of schools of specialization.	1 900
Goods and services	Budget allocated to IT such as software licenses and the maintenance of data lines is reclassified to the correct line item. Budget allocated for the payment of bursaries for educators shifts to Public Ordinary Schools. In addition funds are shifted from items where it is anticipated that the full budget will not be spent.	(26 984)	Provision is made to cover accruals and other budgetary pressures on legal costs, communication costs including the principal communication package, advertising for recruitments and for creating awareness of departmental services and for MEC's events.	68 982
Interest and rent on land				
Transfers and subsidies				25

Economic classification	Motivation	From	Motivation	To
Provinces and municipalities Departmental agencies and accounts Higher education institutions Foreign governments and international organizations Public corporations and private enterprises Non-profit institutions Households			Funds shifts to cover unforeseen expenditure incurred.	25
Payments for capital assets				1 673
Buildings and other fixed structures Machinery and equipment Heritage assets Specialized military assets Biological assets Land and sub-soil assets Software and other intangible assets			Provision is made for the procurement of laptops, data projectors which will be utilised for the implementation of the Reorganization of Schools Project.	1 673
Payments for financial assets				
Total economic classification		(26 984)		72 580

Provincial rollovers: R12.3 million

An amount of R 12.3 million has been approved as a rollover for ICT improvements including the completion of the cable supply and installation project in head office and district offices.

Virements and shifts

The programme received an amount R45.6 million through virements and it will cover shortfalls on legal costs, provide for the cost of municipal services which is higher as a result of occupying new office space and communication costs relating to the Principals Blackberry Project as well as stakeholder engagements by the MEC. The Principals Blackberry Project initiative was necessitated by the need for schools to communicate incidents of violence and drug related cases that needed to be reported promptly to the department which in turn is expected to dispatch the necessary assistance to schools. The stakeholder engagements are critical for ensuring that broader stakeholders of the department including communities are taken on board regarding the new strategic direction of the department. Furthermore, R1.9 million will cover costs for the recruitment of officials who will implement and manage the Reorganization of Schools Project. An amount of R7.7 million which was allocated for the training of educators shifts to the Public Ordinary schools programme to align the budget with expenditure.

Programme 2: Public Ordinary Schools

TABLE 5.4: PROGRAMME 2: PUBLIC ORDINARY SCHOOLS

Sub-programmes R thousands	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/ unavoidable	Additional Funding: National	Additional Funding: Provincial		
1. Public Primary Schools	12 500 673				(653 256)			152 619	(500 637)	12 000 036
2. Public Secondary Schools	9 523 120				751 944			107 381	859 325	10 382 445
3. Human Resource Development	165 690				(73 297)				(73 297)	92 393
4. School Sport, Culture and Media Services	1 711									1 711
5. Conditional Grants	721 152			1 609					1 609	722 761
Total for Programmes	22 912 346			1 609	25 391			260 000	287 000	23 199 346

Vote 5 - Education • Adjustment Budget - 2014/15

Economic classification	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
Current payments	20 924 299			1 609	228 583			260 000	490 192	21 414 491
Compensation of employees	19 480 426							260 000	260 000	19 740 426
Goods and services	1 443 873			1 609	228 583				230 192	1 674 065
Interest and rent on land										
Transfers and subsidies	1 959 521				(186 357)				(186 357)	1 773 164
Provinces and municipalities										
Departmental agencies and accounts										
Higher education institutions										
Foreign governments and international organisations										
Public corporations and private enterprises										
Non-profit institutions	1 864 521				(186 357)				(186 357)	1 678 164
Households	95 000									95 000
Payments for capital assets	28 526				(16 835)				(16 835)	11 691
Buildings and other fixed structures	27 958				(16 958)				(16 958)	11 000
Machinery and equipment	568				123				123	691
Heritage assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets										
Total economic classification	22 912 346			1 609	25 391			260 000	287 000	23 199 346

TABLE 5.5: DETAILS OF SHIFTS AND VIREMENTS PER ECONOMIC CLASSIFICATION: PROGRAMME 2: PUBLIC ORDINARY SCHOOL EDUCATION

Economic classification	Motivation	From	Motivation	To
Current payments		(20 557)		249 140
Compensation of employees	The budget allocated to fund learner excursions for HIV/AIDS shifts to cover costs related to other activities as per the HIV/AIDS conditional grant. Funds allocated for training on the HIV/AIDS conditional grant shifts to transfers and subsidies as training will be conducted by Western College. These movements are within the conditional grant. Other shifts are from items where cost saving measures resulted in savings.	(20 557)	Provision is made for municipal services at schools. In addition, provision is made for the school nutrition programme including the procurement of gas for food preparation and accruals for school furniture. The budget for the procurement of LTSM for Section 21 schools is realigned as LTSM will be procured centrally. Funds are also shifted to augment spending on the HIV/AIDS awareness workshops which were conducted by an external service provider whereas the budget was allocated to training and development.	249 140
Goods and services				
Interest and rent on land				
Transfers and subsidies		(864 251)		677 894

Economic classification	Motivation	From	Motivation	To
Provinces and municipalities Departmental agencies and accounts Higher education institutions Foreign governments and international organizations Public corporations and private enterprises Non-profit institutions	Funds are shifted from interventions aimed at teacher development to goods and services to address pressures due to accruals. The other movements are within Section 21 schools as a result of the budget constraints in certain schools and to subsidize schools which were omitted from Resource Target Tables (RTT) information.	(864 251)	The shift will ensure that all schools qualifying for subsidies are adequately funded. In addition, the funds were shifted to cover new schools which were not included in the Resource Target Tables (RTT) information.	677 894
Households				
Payments for capital assets		(16 984)		149
Buildings and other fixed structures	The budget for Technical Secondary Schools Recapitalisation grant is disaggregated according to the business plan as it was totally allocated in this item.	(16 958)		
Machinery and equipment	The procurement of new machinery and equipment is anticipated to cost less than originally planned; funds are allocated to other pressure areas.	(26)	The budget is allocated to procure machinery and equipment for the HIV/AIDS programme.	149
Heritage assets Specialised military assets Biological assets Land and sub-soil assets Software and other intangible assets				
Payments for financial assets				
Total economic classification		(901 792)		927 183

Provincial rollovers: R1.6 million

A total amount of R1.6 million has been rolled over to complete the redesigning of technical workshops project and pay outstanding invoices emanating from 2013/14 financial year.

Virements and shifts

An amount of R80.9 million which was allocated for teacher development shifts from transfers and subsidies to make provision for accruals related to School Nutrition Programme. Further reprioritization is made for municipal services at schools. In addition, the budget for Section 21 schools is reprioritized as a result of budget constraints in certain schools and to make provision for schools which were omitted from the Resource Target Tables information. Furthermore, the budget shifts from public primary schools to public secondary schools to ensure that the budget is allocated to the correct sub-programme. An amount of R1.3 million for the Magaliesburg Secondary school is correctly allocated to Public special schools.

Provincial additional funding: R260 million

The programme received additional funding of R260 million as a result of budget pressure in personnel costs due to the learner growth in the province, the opening of new schools and the filling of vacant educator posts.

Programme 3: Independent Schools

TABLE 5.6: PROGRAMME 3:INDEPENDENT SCHOOL SUBSIDIES

Sub-programme	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
1. Primary Phase	301 103				(16 000)				(16 000)	285 103
2. Secondary Phase	213 226				16 000				16 000	229 226
Total for programme	514 329									514 329

Vote 5 - Education • Adjustment Budget - 2014/15

Economic classification R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
Current payments					15 000				15 000	15 000
Compensation of employees										
Goods and services					15 000				15 000	15 000
Interest and rent on land										
Transfers and subsidies	514 329				(15 000)				(15 000)	499 329
Provinces and municipalities										
Departmental agencies and accounts										
Higher education institutions										
Foreign governments and international organizations										
Public corporations and private enterprises										
Non-profit institutions	514 329				(15 000)				(15 000)	499 329
Households										
Payments for capital assets										
Buildings and other fixed structures										
Machinery and equipment										
Heritage assets										
Specialized military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets										
Total economic classification	514 329									514 329

TABLE 5.7: DETAILS OF SHIFTS AND VIREMENTS PER ECONOMIC CLASSIFICATION: PROGRAMME 3: INDEPENDENT SCHOOLS

Economic classification	Motivation	From	Motivation	To
Current payments				
Compensation of employees				
Goods and services			Provision is made for the audit of independent schools which will result in effective and efficient use of subsidies transferred to schools.	15 000
Interest and rent on land				
Transfers and subsidies		(31 000)		
Provinces and municipalities				
Departmental agencies and accounts				
Higher education institutions				
Foreign governments and international organizations.				
Public corporations and private enterprises				

Economic classification	Motivation	From	Motivation	To
Non-profit institutions	Funds are reprioritized as a result of funds withheld due to non-compliance with the applicable legislation by other schools and funds for secondary schools subsidies moved to the correct sub programme.	(31 000)	Funds are allocated to cover costs relating to secondary schools subsidies.	16 000
Households				
Payments for capital assets				
Buildings and other fixed structures				
Machinery and equipment				
Heritage assets				
Specialized military assets				
Biological assets				
Land and sub-soil assets				
Software and other intangible assets				
Payments for financial assets				
Total economic classification		(31 000)		31 000

Virements and shifts

Transfers to independent schools are anticipated to be less due to schools which did not comply with legislative requirements, and as a result an amount of R15 million is shifted to goods and services to fund the audit of Independent schools.

An amount of R16 million shifts from Independent Primary Schools to Independent Secondary Schools to align the budget with the final allocation to ensure that all eligible schools will receive subsidies.

Programme 4: Public Special Schools

TABLE 5.8: PROGRAMME 4: PUBLIC SPECIAL SCHOOL EDUCATION

Sub-programme	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
1. Schools	1 720 973				1 312			20 000	21 312	1 742 285
2. Human Resource Development	1 769									1 769
3. School Sport, Culture and Media Services	1 135									1 135
4. Conditional Grants	93 599									93 599
Total for programme	1 817 476				1 312			20 000	21 312	1 838 788

Economic classification	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
Current payments	1 506 697				9 578			20 000	29 578	1 536 275
Compensation of employees	1 490 961							20 000	20 000	1 510 961
Goods and services	15 736				9 578				9 578	25 314
Interest and rent on land										
Transfers and subsidies	310 674				(8 538)				(8 538)	302 136
Provinces and municipalities										
Departmental agencies and accounts										

Vote 5 - Education • Adjustment Budget - 2014/15

Economic classification R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
Higher education institutions Foreign governments and international organisations Public corporations and private enterprises Non-profit institutions Households	308 345 2 329				(8 538)				(8 538)	299 807 2 329
Payments for capital assets	105				272				272	377
Buildings and other fixed structures Machinery and equipment Heritage assets Specialised military assets Biological assets Land and sub-soil assets Software and other intangible assets Payments for financial assets	105				272				272	377
Total economic classification	1 817 476				1 312			20 000	21 312	1 838 788

TABLE 5.9: DETAILS OF SHIFTS AND VIREMENTS PER ECONOMIC CLASSIFICATION: PROGRAMME 4: PUBLIC SPECIAL SCHOOL EDUCATION

Economic classification	Motivation	From	Motivation	To
Current payments		(3 647)		13 225
Compensation of employees Goods and services	Cost saving measures implemented on items such as travel and subsistence through the tight monitoring of claims by officials, on venues and facilities through the use of internal venues and the reduction of advertising costs resulted in funds being released to address budget pressures.	(3 647)	Funds for the procurement of LTSM are reclassified to goods and services and not transferred to schools as the department will procure centrally. Funds are allocated for the payment of medical services provided during sporting activities and for the acquisition of consumables, stationery, and the rental of GG vehicles. Provision is also made for the provision of psycho-social support.	13 225
Interest and rent on land				
Transfers and subsidies		(9 850)		1 312
Provinces and municipalities Departmental agencies and accounts Higher education institutions Foreign governments and international organizations. Public corporations and private enterprises Non-profit institutions Households	Funds for the procurement of specialised LTSM will not be transferred to schools but the department will procure centrally thus funds shifts to goods and services.	(9 850)	The budget for the Magaliesburg Secondary School was incorrectly allocated under public ordinary schools and not under public special schools.	1 312
Payments for capital assets				272
Buildings and other fixed structures Machinery and equipment			Provision is made for machinery and equipment to support schools.	272

Economic classification	Motivation	From	Motivation	To
Heritage assets				
Specialized military assets				
Biological assets				
Land and sub-soil assets				
Software and other intangible assets				
Payments for financial assets				
Total economic classification		(13 497)		14 809

Virements and shifts

The reprioritization of the budget in this programme is mainly to align the budget with revised spending plans and to cover accruals from the previous financial year. In addition, the budget for the Magaliesburg Secondary School was incorrectly allocated to Programme 2: Public Ordinary Schools and shifts to Programme 4: Public Special School Education.

Provincial additional funding: R20 million

Additional funding of R20 million is allocated to this programme as a result of budget pressure in personnel costs due to the learner growth in the province and filling of vacant educator posts.

Programme 5: Further Education and Training

TABLE 5.10: PROGRAMME 5: FURTHER EDUCATION & TRAINING

Sub-programme	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
Conditional Grants	725 809									725 809
Total for programme	725 809									725 809

Economic classification	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
Current payments	724 004				(42 225)				(42 225)	681 779
Compensation of employees	723 264				(42 000)				(42 000)	681 264
Goods and services	740				(225)				(225)	515
Interest and rent on land										
Transfers and subsidies	1 745				42 255				42 255	44 000
Provinces and municipalities										
Departmental agencies and accounts										
Higher education institutions										
Foreign governments and international organisations										
Public corporations and private enterprises										
Non-profit institutions	1 745				42 255				42 255	44 000
Households										
Payments for capital assets	60				(30)				(30)	30

Economic classification	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
Buildings and other fixed structures Machinery and equipment Heritage assets Specialised military assets Biological assets Land and sub-soil assets Software and other intangible assets Payments for financial assets	60				(30)				(30)	30
Total economic classification	725 809									725 809

TABLE 5.11: DETAILS OF SHIFTS AND VIREMENTS PER ECONOMIC CLASSIFICATION: PROGRAMME 5: FURTHER EDUCATION AND TRAINING

Economic classification	Motivation	From	Motivation	To
Current payments		(42 515)		290
Compensation of employees	Funds are shifted to transfers to make provision for the payment of college staff who are not directly employed by the department through PERSAL.	(42 000)		
Goods and services	Slow spending trends on items such as fleet services, inventory material and supplies and stationery resulted in funds being reprioritised to other items.	(515)	Funds are allocated to operating leases to cover costs for the rental of photocopy machines and for the procurement of minor assets to ensure improved support to colleges.	290
Interest and rent on land				
Transfers and subsidies				42 255
Provinces and municipalities Departmental agencies and accounts Higher education institutions Foreign governments and international organisations Public corporations and private enterprises Non-profit institutions Households			Provision is made for the transfer of funds to FET colleges to cover costs for staff employed by the colleges.	42 255
Payments for capital assets		(30)		
Buildings and other fixed structures Machinery and equipment Heritage assets Specialised military assets Biological assets Land and sub-soil assets Software and other intangible assets Payments for financial assets	Funds will not be fully utilised on this item by year-end and therefore shifts to other areas that will enhance support to colleges.	(30)		
Total economic classification		(42 545)		42 545

Virements and shifts

An amount of R42 million is shifted from compensation of employees to non-profit institutions as these funds will be transferred to the FET colleges. The department has included this movement of funds from compensation to transfers in order to transfer to colleges for personnel payments effected directly by colleges. The goods and

services budget is reduced by R255 000 to transfer funds to FET colleges to make provision for operational expenditure.

Programme 6: Adult Basic Education and Training

TABLE 5.12: PROGRAMME 6: ADULT BASIC EDUCATION AND TRAINING

Sub-programme	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
1. Public Centers	399 502							20 000	20 000	419 502
2. Professional Services	2 502									2 502
3. Human Resource Development	1 467									1 467
Total for programme	403 471							20 000	20 000	423 471

Economic classification	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
Current payments	384 976				(2 758)			20 000	17 242	402 218
Compensation of employees	364 334							20 000	20 000	384 334
Goods and services	20 642				(2 758)				(2 758)	17 884
Interest and rent on land										
Transfers and subsidies	18 332				240				240	18 572
Provinces and municipalities										
Departmental agencies and accounts										
Higher education institutions										
Foreign governments and international organizations										
Public corporations and private enterprises										
Non-profit institutions	18 332				240				240	18 572
Households										
Payments for capital assets	163				2 518				2 518	2 681
Buildings and other fixed structures										
Machinery and equipment	163				2 518				2 518	2 681
Heritage assets										
Specialized military assets										
Biological assets										
Land and sub-soil assets										

Vote 5 - Education • Adjustment Budget - 2014/15

Economic classification	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
Software and other intangible assets										
Payments for financial assets										
Total economic classification	403 471							20 000	20 000	423 471

TABLE 5.13: DETAILS OF SHIFTS AND VIREMENTS PER ECONOMIC CLASSIFICATION: PROGRAMME 6: ADULT BASIC EDUCATION AND TRAINING

Economic classification	Motivation	From	Motivation	To
Current payments		(3 251)		493
Compensation of employees	Training of AET staff will be done through the Matthew Goniwe School of Leadership and Governance and therefore funds are shifted from training and development to transfers and subsidies. Cost saving measures applied on items such as travel and subsistence through the monitoring of claims resulted in savings and these funds are shifted to address spending pressures in other items.	(3 328)	Provision is made for operational costs to ensure uninterrupted support to AET centres and to cover accruals from the previous financial year.	570
Goods and services				
Interest and rent on land				
Transfers and subsidies				240
Provinces and municipalities			Funds will be transferred to the Matthew Goniwe School of Leadership and Governance for training of AET practitioners as part of the skills development programme.	240
Departmental agencies and accounts				
Higher education institutions				
Foreign governments and international organizations				
Public corporations and private enterprises				
Non-profit institutions				
Households				
Payments for capital assets				2 518
Buildings and other fixed structures			Provision is made for improved support to AET centres through additional leases of photocopy machines and other equipment.	2 518
Machinery and equipment				
Heritage assets				
Specialized military assets				
Biological assets				
Land and sub-soil assets				
Software and other intangible assets				
Payments for financial assets				
Total economic classification		(3 251)		3 251

Virements and shifts

The total amount of R3.3 million is shifted within the programme to accommodate accruals arising from previous financial year and to make provision to cover operational costs such as leases of machines, incidental costs for GG vehicles to ensure continuous support to AET centers. Furthermore, the budget is reprioritised from goods and services to non-profit institutions for the training of Adult Education and Training (AET) practitioners through the Matthew Goniwe School of Leadership and Governance (MGSL).

Provincial additional funding: R20 million

The programme received additional funding of R20 million to ease budget pressure in personnel costs due to the learner growth in the province and filling of vacant educator posts.

Programme 7: Early Childhood Development**TABLE 5.14: PROGRAMME 7: EARLY CHILDHOOD DEVELOPMENT**

Sub-programme R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/ unavoidable	Additional Funding: National	Additional Funding: Provincial		
1. Grade R In Public Schools	647 996				(117 480)				(117 480)	530 516
2. Grade R In Community Centers	28 527									28 527
3. Pre Grade R Training	43 583			702	(884)				(182)	43 401
4. Human Resource Development	13 852			13 205					13 205	27 057
Total for programme	733 958			13 907	(118 364)				(104 457)	629 501

Economic classification R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/ unavoidable	Additional Funding: National	Additional Funding: Provincial		
Current payments	553 056				(120 364)				(120 364)	432 692
Compensation of employees	237 437				21 700				21 700	259 137
Goods and services	315 619				(142 064)				(142 064)	173 555
Interest and rent on land										
Transfers and subsidies	180 782			13 907	2 000				15 907	196 689
Provinces and municipalities										
Departmental agencies and accounts										
Higher education institutions										
Foreign governments and international organisations										
Public corporations and private enterprises										
Non-profit institutions	180 782			13 907	2 000				15 907	196 689
Households										
Payments for capital assets	120									120
Buildings and other fixed structures										
Machinery and equipment	120									120
Heritage assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										

Economic classification	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
Software and other intangible assets										
Payments for financial assets										
Total economic classification	733 958			13 907	(118 364)				(104 457)	629 501

TABLE 5.15: DETAILS OF SHIFTS AND VIREMENTS PER ECONOMIC CLASSIFICATION: PROGRAMME 7: EARLY CHILDHOOD DEVELOPMENT

Economic classification	Motivation	From	Motivation	To
Current payments		(142 884)		22 520
Compensation of employees			Provision is made for payment of Grade R practitioner's stipends as the available budget is insufficient.	21 700
Goods and services	Funds for the procurement of Alternative Construction Technology Grade R classrooms are moved to Infrastructure Development programme.	(142 884)	Funds are shifted to cover the accruals from the previous financial year for printing and publication services.	820
Interest and rent on land				
Transfers and subsidies				2 000
Provinces and municipalities				
Departmental agencies and accounts				
Higher education institutions				
Foreign governments and international organisations				
Public corporations and private enterprises				
Non-profit institutions			Provision is made for the training of Grade R practitioners through the Matthew Goniwe School of Leadership and Governance as part of skills development.	2 000
Households				
Payments for capital assets				
Buildings and other fixed structures				
Machinery and equipment				
Heritage assets				
Specialised military assets				
Biological assets				
Land and sub-soil assets				
Software and other intangible assets				
Payments for financial assets				
Total economic classification		(142 884)		24 520

Provincial rollovers: R13.9 million

An amount of R13.9 million has been approved as a roll-over to fund commitments and outstanding invoices that existed at the end of the 2013/14 financial year. This amount relates to training programmes for Grade R practitioners implemented by Matthew Goniwe School of Leadership and Governance.

Virements and shifts

An amount of R21.7 million is provided to cover the shortfall on the payment of stipends for Grade R practitioners and to make provision for the increase in the stipends. An amount of R2 million is allocated to transfers to fund the training of Grade R practitioners through the Matthew Goniwe School of Leadership and Governance which will contribute to skills development. Furthermore, funds are reprioritized within the programme to make provision for accruals emanating from 2013/14 financial year. A total of R118.3 million shifts to the Infrastructure Development programme for the delivery of Alternative Construction Technology Grade R classrooms.

Programme 8: Infrastructure Development**TABLE 5.16: PROGRAMME 8: INFRASTRUCTURE DEVELOPMENT**

Sub-programme	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
1. Administration	22 000									22 000
2. Public Ordinary Schools	1 450 282									1 450 282
3. Special Schools	185 490									185 490
4. Early Childhood Development	28 863				118 300				118 300	147 163
Total for programme	1 686 635				118 300				118 300	1 804 935

Economic classification	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
Current payments	252 296				160 503				160 503	412 799
Compensation of employees										
Goods and services	252 296				160 503				160 503	412 799
Interest and rent on land										
Transfers and subsidies										
Provinces and municipalities										
Departmental agencies and accounts										
Higher education institutions										
Foreign governments and international organizations										
Public corporations and private enterprises										
Non-profit institutions										
Households										
Payments for capital assets	1 434 339				(42 203)				(42 203)	1 392 136
Buildings and other fixed structures	1 412 339				(42 203)				(42 203)	1 370 136
Machinery and equipment										
Heritage assets										
Specialized military assets										
Biological assets										
Land and sub-soil assets	22 000									22 000
Software and other intangible assets										
Payments for financial assets										
Total economic classification	1 686 635				118 300				118 300	1 804 935

TABLE 5.17: DETAILS OF SHIFTS AND VIREMENTS PER ECONOMIC CLASSIFICATION: PROGRAMME 8: INFRASTRUCTURE DEVELOPMENT

Economic classification	Motivation	From	Motivation	To
Current payments				160 503
Compensation of employees			Funds are allocated to address sanitation and maintenance at schools in terms of 100 days target.	160 503
Goods and services				
Interest and rent on land				
Transfers and subsidies				
Provinces and municipalities				
Departmental agencies and accounts				
Higher education institutions				
Foreign governments and international organizations				
Public corporations and private enterprises				
Non-profit institutions				
Households				
Payments for capital assets		(160 503)		118 300
Buildings and other fixed structures	Funds are moved to maintenance to address sanitation issues at schools.	(160 503)	Provision is made for the procurement of Alternative Construction Technology Grade R classrooms to ensure access to Grade R to meet the target on the Universalization of Grade R.	118 300
Machinery and equipment				
Heritage assets				
Specialized military assets				
Biological assets				
Land and sub-soil assets				
Software and other intangible assets				
Payments for financial assets				
Total economic classification		(160 503)		278 803

Virements and shifts

An amount of R160 million is received by this programme to make provision for the 100 days target to address sanitation and maintenance issues at schools and R118 million to make provision for Alternative Construction Technology Grade R classrooms to address overcrowding and in support of achieving the Universalization of Grade R target.

Programme 9: Auxiliary and Associated services

TABLE 5.18: PROGRAMME 9: AUXILIARY AND ASSOCIATED SERVICES

Sub-programme	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
1. Payments To Seta	22 251									22 251
2. Professional Services	815 086			33 538	(73 186)				(39 648)	775 438
3. Special Projects	417 551			6 313					6 313	423 864
4. External Examinations	240 932				951				951	241 883
5. Conditional Grants	38 466									38 466
Total for programme	1 534 286			39 851	(72 235)				(32 384)	1 501 902

Economic classification	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
R thousand										
Current payments	783 659			28 190	21 489				49 679	833 338
Compensation of employees	363 372				27 484				27 484	390 856
Goods and services	420 287			28 190	(5 995)				22 195	442 482
Interest and rent on land										
Transfers and subsidies	734 484			11 157	(89 688)				(78 531)	655 953
Provinces and municipalities										
Departmental agencies and accounts	22 251									22 251
Higher education institutions										
Foreign governments and international organizations										
Public corporations and private enterprises										
Non-profit institutions	532 233			11 157	(89 291)				(78 134)	454 099
Households	180 000				(397)				(397)	179 603
Payments for capital assets	16 143			504	(4 036)				(3 532)	12 611
Buildings and other fixed structures										
Machinery and equipment	16 083			504	(3 976)				(3 472)	12 611
Heritage assets										
Specialized military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets	60				(60)				(60)	
Payments for financial assets										
Total economic classification	1 534 286			39 851	(72 235)				(32 384)	1 501 902

TABLE 5.19: DETAILS OF SHIFTS AND VIREMENTS PER ECONOMIC CLASSIFICATION: PROGRAMME 9: AUXILIARY AND ASSOCIATED SERVICES

Economic classification	Motivation	From	Motivation	To
Current payments		(77 596)		99 085
Compensation of employees	The funds are realigned within the personnel budget to make provision for Unemployment Insurance Fund for the ESSP practitioners to comply with ministerial determination.	(322)	The shift provides funding for the markers to cater for the increase in number of learners writing the Grade 12 National Senior Certificate (NSC) examination.	27 806
Goods and services	Cost saving measures resulted in available funds on items such as catering. Savings also emanated from the use of WITS University to capture examination marks instead of using an external service provider, the monitoring of travel claims by officials and the implementation of a threshold on the number of kilometers claimed. The budget allocation for training on parental involvement and after school services is shifted to transfers and subsidies as the training will be conducted by FET colleges.	(77 274)	Provision is made for the procurement of tablets for public ordinary schools and for Gauteng e-learning solutions Fixed lab infrastructure as part of the priority on ICT in schools. Funds are also made available to fund transport for learner excursions, senior management development programmes, examination marking centers, and for legal costs for consultation on legal frameworks for the implementation of Reorganization of Schools Project.	71 279

Economic classification	Motivation	From	Motivation	To
Interest and rent on land				
Transfers and subsidies		(89 688)		29 712
Provinces and municipalities Departmental agencies and accounts Higher education institutions Foreign governments and international organizations Public corporations and private enterprises Non-profit institutions	The department reprioritized funds from the school interventions programme following the decision to revise plans to address spending pressures in various items due to accruals.	(89 291)		
Households	Funds are reprioritized from bursaries to more pressured areas within the programme. The remaining budget is sufficient to cover full costs of bursaries to external beneficiaries.	(397)		
Payments for capital assets		(4 149)		113
Buildings and other fixed structures Machinery and equipment	The decision to replace printing machines has been put on hold and existing machines are being utilised to print Grade 12 question papers.	(4 089)	Provision is made to cover to costs for the leasing of photocopy machines within the special project sub programme.	113
Heritage assets Specialized military assets Biological assets Land and sub-soil assets Software and other intangible assets	Funds for the finance lease were erroneously allocated under this item instead of machinery and equipment.	(60)		
Payments for financial assets				
Total economic classification		(171 433)		99 198

Provincial rollovers: R39.8 million

A total amount of R39.8 million has been rolled over for the settlement of invoices and to fund commitments that existed at the end of the preceding financial year of which R22.4 million is for commitments in relation to the maintenance and support of e-learning programmes. In addition, R11.1 million is rolled over to settle the outstanding invoices relating to parental involvement activities and R6.3 million is rolled over to settle commitments from the previous financial year for the Gauteng City Region Academy (GCRA).

Virements and shifts

The allocation for compensation of employees is increased by R27.5 million to make provision for the projected shortfall relating to marker's claims. An amount of R1 19 million is reprioritized from school intervention programmes to make provision for the pressures in critical areas such as school nutrition, legal costs, communication, property payments and ICT. An amount of R4 million is shifted from machinery and equipment to goods and services to cover expenditure relating to travel claims for markers.

5. Expenditure for 2013/14 and preliminary expenditure for 2014/15

TABLE 5.20: EXPENDITURE 2013/14 AND PRELIMINARY EXPENDITURE 2014/15

Department	2013/14 Expenditure Outcome				2014/15 Preliminary expenditure		
	Adjusted appropriation	April 2013 - September 2013	April 2013 - March 2014	April 2013 - March 2014 as a % of adjusted appropriation	Adjusted appropriation	April 2014-September 2014	% change 2013/14-2014/15 Apr-Sep
R thousand							
1. Administration	2 422 979	1 295 898	2 522 143	104%	2 574 782	1 364 683	5%
2. Public Ordinary School Education	20 982 178	10 586 490	21 225 396	101%	23 199 346	11 661 189	10%

Department	2013/14 Expenditure Outcome				2014/15 Preliminary expenditure		
	Adjusted appropriation	April 2013 - September 2013	April 2013 - March 2014	April 2013 - March 2014 as a % of adjusted appropriation	Adjusted appropriation	April 2014-September 2014	% change 2013/14-2014/15 Apr-Sep
R thousand							
3. Independent School Subsidies	460 304	334 822	452 967	98%	514 329	370 086	11%
4. Public Special School Education	1 675 000	812 591	1 587 210	95%	1 838 788	916 295	13%
5. Further Education and Training	677 060	326 054	673 954	100%	725 809	338 928	4%
6. Adult Basic Education and Training	416 983	201 765	401 492	96%	423 471	211 309	5%
7. Early Childhood Development	635 631	237 504	485 303	76%	629 501	290 727	22%
8. Infrastructure Development	1 713 885	607 058	1 628 548	95%	1 804 935	587 858	(3%)
9. Auxiliary and Associated Services	1 711 237	632 459	1 385 025	81%	1 501 902	469 946	(26%)
Total for programmes	30 695 257	15 034 641	30 362 038	99%	33 212 863	16 211 021	8%
Current payments	26 084 055	13,021,114	26 226 656	101%	28 239 201	14 056 834	8%
Compensation of employees	22 747 164	11 481 002	22 893 118	101%	25 012 115	12 397 531	8%
Goods and Services	3336 891	1 539 793	3 332 338	100%	3 227 086	1 658 569	8%
Interest and rent on land		319	1 200			734	130%
Transfers and subsidies	3 102 869	1 504 295	3 059 440	99%	3 494 635	1 812 899	21%
Provinces and municipalities							
Departmental agencies and accounts	21 213	1	20 152	95%	22 252		(1)
Higher Education institutions							
Foreign governments & international organisations							
Public corporations & private enterprises							
Non-profit institutions	2 875 431	1 278 919	2 763 853	96%	3 190 660	1 618 021	27%
Households	206 225	225 375	275 435	134%	281 723	194 878	
Payments for capital assets	1 508 333	509 232	1 044 450	69%	1 479 027	338 958	(33%)
Buildings and other fixed structures	1 423 619	482 306	988 576	69%	1 417 332	317 027	(34%)
Machinery and equipment	69 279	23 521	42 495	1%	38 695	21 058	(10%)
Heritage assets							-
Specialised military assets							
Biological assets							
Land and sub-soil assets	12 500	3 343	12 521	1%	22 000	873	(1%)
Software and other intangible assets	2 935	62	858	29%	1 000		(100%)
Payments for financial assets			31 492			2 330	
Total economic classification	30 695 257	15 034 641	30 362 038	99%	33 212 863	16 211 021	8%

Expenditure trends for 2013/14

The total expenditure of the department for 2013/14 financial year amounted to R30.3 billion against an adjusted budget of R30.6 billion which resulted in a net under expenditure of R333.2 million. The under expenditure is mainly on transfer and subsidies as a result of funds not being transferred to entities for education interventions due to cash flow constraints in the third and fourth quarter and also on payment for capital assets as a result of delays in the construction work caused by heavy rains during the last quarter of the financial year.

Expenditure trends for the first half of 2014

The department has spent an amount of R16.2 billion by the end of second quarter of the 2014/15 financial year which is almost equivalent to R15 billion spent in the same period of the 2013/14 financial year. The slight increase in spending is due to the payments of accruals from the previous financial year which were paid in the first quarter of the current financial year.

Programme1: Administration

The department has spent 5 per cent higher by the second quarter of 2014/15 financial year as compared to the same period in 2013/14. The increase is as a result of the accruals emanating from previous financial year.

Programme 2: Public Ordinary Schools

Total expenditure for the mid-year term amounted to R11.6 billion which is 10 per cent higher than the comparative figure in 2013/14 due to accruals relating to Scholar Transport and National School Nutrition Programme. In the second quarter of 2014/15, the department spent R770 million higher than what was spent in the 2013/14 on compensation of employees. This is due to salary increments and the increase in number of educators due to learner growth and the opening of new schools.

Programme 3: Independent Schools

Expenditure as at the end of September 2014 amounts to R370 million compared to R335 million in the same period for the 2013/14 financial year. The increase of 11 per cent is due to increase in number of schools that complied with legislative requirements.

Programme 4: Public Special Schools

The expenditure for the first six months in this programme amounts to R916 million relative to R813 million spent in the same period of 2013/14, the increase of 13 per cent is due to expenditure on OSD for therapists which is a new grant in the 2014/15 financial year. At the end of the second quarter, there is a recorded expenditure of R47 million on the grant.

Programme 5: Further Education and Training

The department has spent R339 million in this programme by the end of second quarter of 2014/15 compared to R326 million spent in the same period of 2013/14. The 4 per cent increase is due to salary escalations which contributed to higher expenditure in the current year.

Programme 6: Adult Basic Education and Training

Spending in this programme increased by 5 percent in the current financial year compared to 2013/14 financial year. There is a marginal increase of R9.9 million spending on compensation of employees by the end of second quarter as compared to the same period in 2013/14. This is as a result of an average increase of 26 in the personnel headcount and salary increments.

Programme 7: Early Childhood Development

Total programme expenditure in September 2014 stand at R291 million which is comparatively higher than R237 million spent in the 2013/14 financial year. The 22 per cent increase is due to accruals from the previous financial year. The increase is on compensation of employees and goods and services due to the need to increase number of Grade R practitioners and the educational resources to follow the increase in access on Grade R as part of universalization of Grade R services.

Programme 8: Infrastructure Development

Expenditure as at September 2014 amounts to R588 million compared to R607 million in the same period for the 2013/14 financial year. The decrease of 3 per cent is due to the delays in the implementation of infrastructure projects.

Programme 9: Auxiliary and Associated Services

The 2014/15 second quarter expenditure in this programme stand at R470 million compared to R632 million spent in the same period of 2013/14, the 26 per cent decrease is due to the reprioritisation of funds to critical areas where shortfalls are projected.

6. Departmental receipts

TABLE 5.21: DEPARTMENTAL RECEIPTS

Department	2013/14				2014/15		
	Audited Outcome				Actual Receipts		
	Adjusted appropriation	April 2013 - Sep 2013	April 2013 - Mar 2014	April 2013 - March 2014 as a % of adjusted appropriation	Adjusted appropriation	Apr 2014-Sep 2014	April 2014 - March 2015 as a % of adjusted appropriation
R thousand							
Tax receipts							
Casino taxes							
Horse racing taxes							
Liquor licenses							

Department	2013/14				2014/15		
	Audited Outcome				Actual Receipts		
	Adjusted appropriation	April 2013 - Sep 2013	April 2013 - Mar 2014	April 2013 - March 2014 as a % of adjusted appropriation	Adjusted appropriation	Apr 2014-Sep 2014	April 2014 - March 2015 as a % of adjusted appropriation
R thousand							
Motor vehicle licenses							
Sales of goods and services other than capital assets	20 315	11 093	24 359	120%	20 823	11 711	6%
Of which Health patient fees							
Transfers received							
Fines, penalties and forfeits	35	34	74	211%	36	9	(74%)
Interest, dividends and rent on land	2 131	(69)	1 315	62%	2 184	90	(230%)
Sales of capital assets							
Financial transactions in assets and liabilities	21 619	9 170	15 231	70%	22 159	6 388	(30%)
Total receipts	44 100	20 228	40 979	93%	45 202	18 198	(10%)

Revenue trends for the first half of the 2014/15 financial year

The department did not adjust the 2014/15 revenue estimates. The decrease in revenue collected from the item financial transactions in assets and liabilities in the current financial year as compared to the previous year is less due to fewer recoveries of debt from previous financial years. The percentage decline on this item when compared with the trend in the previous financial year is 30 per cent.

The over collection under sales of goods and services, is attributable to an increase in the number of officials applying for insurance deductions. The R1.6 million collected from commission on insurance and garnishee was over collected by R205 000 compared to the R1.4 million which was appropriated under this item for the month of September 2014.

Interest, dividends and rent on land currently shows a six monthly collection of R90 000. The item comprises of interest on debt from private entities which is mainly staff.

7. Changes to transfers and subsidies, conditional grants and infrastructure

7.1 Changes to transfers and subsidies

TABLE 5.22: SUMMARY OF CHANGES TO TRANSFERS

R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
Programme 1	4 767				25				25	4 792
Households	4 766				25				25	4 791
Departmental Agency	1									1
Programme 2	1 959 521				(186 357)				(186 357)	1 773 164
Public Ordinary Schools	1 541 292				(105 460)				(105 460)	1 435 832
Households	95 000									95 000
Matthew Goniwe										
School of Leadership	180 956				16 521				16 521	197 477
Sci-Bono Discovery										
Centre	42 755				2 100				2 100	44 855
Gauteng Education										
Development Trust	99 518				(99 518)				(99 518)	
Programme 3	514 329				(15 000)				(15 000)	499 329
Independent Schools	514 329				(15 000)				(15 000)	499 329
Programme 4	310 674				(8 538)				(8 538)	302 136
Special schools	286 776				(8 538)				(8 538)	278 238
Households	2 329									2 329
Matthew Goniwe										
School of Leadership and Governance	21 569									21 569

Vote 5 - Education • Adjustment Budget - 2014/15

R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
Programme 5	1 745				42 255				42 255	44 000
FET Colleges	1 745				42 255				42 255	44 000
Programme 6	18 332				240				240	18 572
ABET Centres	16 865									16 865
Matthew Goniwe School of Leadership and Governance	1 467				240				240	1 707
Programme 7	180 782			13 907	2 000				15 907	196 689
Grade R Sites/Centers	134 930									134 930
Matthew Goniwe School of Leadership	45 852			13 907	2 000				15 907	61 759
Programme 9	734 484			11 157	(89 688)				(78 531)	655 953
SETA	22 251									22 251
University of the Witwatersrand	23 365									23 365
Households Other Transfers (GCRA Bursaries to learners)	180 000				(397)				(397)	179 603
Matthew Goniwe School of Leadership	47 441			11 157	149 119				160 276	207 717
Sci-Bono Discovery Centre	195 653				7 096				7 096	202 749
Gauteng Education Development Trust	265 774				(265 774)				(265 774)	
Other Transfers (Colleges)					20 268				20 268	20 268
Total changes to transfers	3 724 634			25 064	(255 063)				(229 999)	3 494 635

Transfers and subsidies in the department decreased by a net amount of R229.9 million to R3.5 billion due to the roll-over of R25 million for the Matthew Goniwe School of Leadership and Governance and a shift of R255 million to fund budget pressures.

The department transfers to schools and other institutions that implement educational projects and provide educational services to the public. The virements and shifts resulted in a net increase of R188 million in transfers to Matthew Goniwe School of Leadership and Governance for the training of HIV/AIDS related activities in schools, for the implementation of the literacy resource strategy in public primary schools and for the training of AET and ECD practitioners. The learner achievement strategy was previously conducted by the Gauteng Education Development Trust however this will be implemented by the MGSLG moving forward and the budget allocated to the Gauteng Education Development Trust is therefore reallocated.

The transfers for the Sci-Bono Discovery Centre increase by R9.2 million to fund the training relating to the Technical School Recapitalization activities and projects reallocated from the Gauteng Education Development Trust to the Sci-Bono Discovery Centre.

Transfers to Public Ordinary Schools were reduced by a net of R105.5 million, of which R100.8 million is redirected to make provision for increase municipal costs at schools and R4.7 million was allocated to address shortfalls in the running costs for schools.

Transfer to Independent Schools are decreased by R15 million to cover expenditure relating to the audit of independent schools.

Transfer to Public Special Schools have been reduced by a net amount of R8.5 million, of which R 9.8 million is redirected from transfers to goods and services for the central procurement of LTSM for special schools and R1.3 million is shifted from public ordinary school to public special schools for the Magaliesburg Secondary School. Transfers to FET colleges are increased by R42.2 million to cover expenditure relating to lecturers in FET colleges as per Department of Higher Education and Training (DHET)'s plans.

Under households, the GCRA bursaries to learners is decreased by a net amount of R397 000, of which R322 000 is redirected from bursaries to rental and hiring for accommodation of students and R75 000 for transporting of students to study in Turkey.

In terms of other transfers an amount of R20.3 million will be transferred to FET colleges for the training of ESSP officials.

Funds which were planned to be transferred to Gauteng Education Development Trust for the implementation of literacy resource's strategy and learner achievement strategy in public schools are redirected to Matthew Goniwe and Sci-Bono as the new implementing agents.

7.2 Changes to conditional grants

TABLE 5.23: CHANGES TO CONDITIONAL GRANTS

R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
Programme 2	721 152			1 609						722 761
HIV and AIDS (Life Skills Education) Grant	30 195									30 195
National School Nutrition Programme Grant	640 541									640 541
Dinaledi Schools Grant	22 458									22 458
Technical Secondary Schools Recapitalization Grant	27 958			1 609						29 567
Programme 4	93 599									93 599
OSD for therapist	93 599									93 599
Programme 5	725 809									725 809
Further Education and Training College Sector Grant	725 809									725 809
Programme 8	623 602									623 602
Education Infrastructure Grant	623 602									623 602
Programme 9	38 466									38 466
Social Sector Expanded Public Works	36 016									36 016
Expanded Public Works Programme Incentive Grant	2 450									2 450
Total changes in conditional grants	2 202 628			1 609						2 204 237

Provincial rollovers: R1.6 million

A total amount of R1.6 million has been rolled over for the completion of redesigning of technical workshops project and payment of outstanding invoices emanating from 2013/14 financial year.

7.3 Changes to Infrastructure

TABLE 5.24: CHANGES TO INFRASTRUCTURE

R thousand	Main Appropriation	2014/15 Adjustments							Total Adjustments	Adjusted Appropriation
		Function Shifts, Surrenders and Suspensions	Roll-overs: National	Roll-overs: Provincial	Virements and Shifts	Unforeseeable/unavoidable	Additional Funding: National	Additional Funding: Provincial		
New infrastructure assets	694 102				(97 244)				(97 244)	596 858
Existing Infrastructure assets	1 007 483				215 544				215 544	1 223 027
Upgrading and additions	212 445				258 764				258 764	471 209
Rehabilitation, renovation and refurbishment	540 292				(203 723)				(203 723)	336 569
Maintenance and repair	254 746				160 503				160 503	415 249
Infrastructure transfers										
Current Capital										
Capital infrastructure	1 446 839				(42 203)				(42 203)	1 404 636
Current infrastructure	254 746				160 503				160 503	415 249
Total changes to infrastructure	1 701 585				118 300				118 300	1 819 885

Virements and shifts

The decrease in the allocation for new infrastructure projects is due to delays experienced with the implementation of 15 new school projects because of a change in specifications to comply with Minimum Uniform Norms and Standards for Public School Infrastructure.

The increase in the allocation for upgrade and additions is as a result of the need to address the anticipated increase in learner enrolment for the 2015 academic year as well to kick start the process of converting ordinary classrooms at existing schools into smart classrooms of the future. Furthermore, an additional allocation of R118.3 million is allocated for the provisioning of Alternative Construction Technology (ACT) Grade R classrooms and toilet facilities.

The decrease in the allocation for rehabilitation is due to the delayed implementation of major rehabilitation projects which could be ascribed to problems experienced during the planning and procurement stages of various projects.

The maintenance allocation is substantially increased as a result of large scale sanitation interventions embarked upon especially in the Tembisa area as well as various other emergency repairs and renovations required to ensure the effective continuation of learning and teaching but also in the interest of the health and safety of learners and educators.