

Vote 4

Department of Education

Adjusted Budget Summary

Table 4.1: Adjustment Budget Summary

2014/15			
R thousand	Main appropriation	Adjusted appropriation	(Decrease) / Increase
Amount to be appropriated of which	4 744 333	4 792 301	47 968
Current payments	4 037 247	4 035 794	(1 453)
Transfers and subsidies	385 221	421 755	36 534
Payments for capital assets	321 865	334 752	12 887
Payments for financial assets	-	-	-
Direct Charge against the Provincial Fund			
Executing authority	MEC of Education		
Accounting officer	Head of Department : Education		
Website Address	http://ncdoe.ncpg.gov.za/		

Aim

The aim of the Northern Cape Department of Education is to provide quality public education, guided by our vision, and a transformed education system that reflects and advances the interests and aspirations of all the people of the Northern Cape.

Changes to programme purposes, objectives and measures

No changes to programme purposes and or measurable objectives.

Adjustments to Estimates of Provincial Expenditure 2014

A total additional amount of R47.968 million has been allocated for in the 2014/15 adjustment estimates. This increases the total available funding for the 2014/15 financial year to R4.792 billion.

An amount of R0.568 million was approved as a roll-over from the 2013/14 financial year on the Expanded Public Works Programme Grant for Provinces.

Included in the additional allocation is an amount of R23 million for Improvement in Conditions of Service (ICS) to provide for the higher than anticipated salary increases.

An amount of R24.400 million was allocated for Provincial Adjustments of which R6 million was allocated for Norms and Standards School Funding, due to an increase in learner numbers, R9 million for National School Nutrition Programme in quintile 4 and 5 schools, R5 million for Municipal Accounts of Schools and R4.400 million for the procurement of Hostel Equipment.

Table 4.2: Adjusted Estimate of Provincial Expenditure

2014/15								
Programme	Main appropriation	Additional appropriation						Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Administration	538 522	-	-	-	-	5 000	5 000	543 522
Public Ordinary Schools Education	3 479 482	-	-	-	-	24 400	24 400	3 503 882
Independent Schools Education	9 496	-	-	(759)	-	-	(759)	8 737
Public Special Schools Education	84 055	-	-	882	-	9 000	9 882	93 937
Further Education and Training	43 652	-	-	-	-	-	-	43 652
Adult Basic Education and Training	31 482	-	-	-	-	-	-	31 482
Early Childhood Development	84 402	-	-	(2 052)	-	-	(2 052)	82 350
Infrastructure Development	354 898	-	-	-	-	-	-	354 898
Auxiliary and Associated Services	118 344	568	-	1 929	-	9 000	11 497	129 841
Total	4 744 333	568	-	-	-	47 400	47 968	4 792 301
Economic classification	Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
Current payments	4 037 247	568	-	(30 021)	-	28 000	(1 453)	4 035 794
Compensation of employees	3 722 954	-	-	(11 129)	-	23 000	11 871	3 734 825
Goods and services	313 313	568	-	(18 892)	-	5 000	(13 324)	299 989
Interest and rent on land	980	-	-	-	-	-	-	980
Transfers and subsidies to:	385 221	-	-	17 134	-	19 400	36 534	421 755
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	4 386	-	-	-	-	-	-	4 386
Universities and technikons	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	345 876	-	-	17 108	-	19 400	36 508	382 384
Households	34 959	-	-	26	-	-	26	34 985
Payments for capital assets	321 865	-	-	12 887	-	-	12 887	334 752
Buildings and other fixed structures	315 518	-	-	(1 000)	-	-	(1 000)	314 518
Machinery and equipment	6 347	-	-	13 887	-	-	13 887	20 234
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	4 744 333	568	-	-	-	47 400	47 968	4 792 301

Details of Adjustments to Estimates of Provincial Expenditure 2014

Programme 1: Administration

Table 4.2.1: Programme 1 : Administration

2014/15								
Subprogramme	Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
Office of the MEC	8 646						-	8 646
Corporate Services	286 878			(10 000)			(10 000)	276 878
Education Management	204 173			14 000		5 000	19 000	223 173
Human Resource Development	28 657			(4 000)			(4 000)	24 657
Education Management Information Systems	10 168						-	10 168
Total	538 522	-	-	-		5 000	5 000	543 522
Economic classification								
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
Current payments	533 437	-	-	(12 000)		5 000	(7 000)	526 437
Compensation of employees	385 763					5 000	5 000	390 763
Goods and services	147 674			(12 000)			(12 000)	135 674
Interest and rent on land							-	
Transfers and subsidies to:	5 055	-	-	-				5 055
Provinces and municipalities								
Departmental agencies and accounts								
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions								
Households	5 055							5 055
Payments for capital assets	30	-	-	12 000			12 000	12 030
Buildings and other fixed structures								
Machinery and equipment	30			12 000			12 000	12 030
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible assets								
Payments for financial assets								
Total	538 522	-	-	-		5 000	5 000	543 522

Virements and shifts

An amount of R10 million has been shifted from Corporate Services and R4 million from Human Resources Development towards Education Management on the item Compensation of Employees in the same programme to defray projected over expenditure on the sub programme.

An amount of R12 million has been shifted from goods and services to machinery and equipment within the sub-programme Corporate Services for the provision of operating leases which was previously classified within goods and services.

Other adjustments

This programme was allocated additional funding of R5 million for the shortfall on Improvement of Conditions of Service (ICS).

Programme 2: Public Ordinary School Education

Table 4.2.2: Programme 2 : Public Ordinary School Education

2014/15								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
R thousand								
Public Primary Phase	2 158 594			(179 588)		7 700	(171 888)	1 986 706
Public Secondary Phase	1 128 472			182 382		16 700	199 082	1 327 554
Human Resource Development	19 600						-	19 600
School Sport, Culture and Media Services	20 411			(2 794)			(2 794)	17 617
Conditional Grants	152 405						-	152 405
Total	3 479 482	-	-	-	-	24 400	24 400	3 503 882
Economic classification								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
R thousand								
Current payments	3 140 659	-	-	(8 381)	-	14 000	5 619	3 146 278
Compensation of employees	3 056 332					9 000	9 000	3 065 332
Goods and services	83 347			(8 381)		5 000	(3 381)	79 966
Interest and rent on land	980						-	980
Transfers and subsidies to:	338 711	-	-	7 500	-	10 400	17 900	356 611
Provinces and municipalities								
Departmental agencies and accounts								
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions	311 511			7 500		10 400	17 900	329 411
Households	27 200						-	27 200
Payments for capital assets	112	-	-	881	-	-	881	993
Buildings and other fixed structures							-	-
Machinery and equipment	112			881			881	993
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and sub-soil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	3 479 482	-	-	-	-	24 400	24 400	3 503 882

Virements and shifts

An amount of R179.588 million has been shifted from compensation of employees on the sub programme Public Primary Phase to the sub programme Public Secondary Phase to correct the baseline. A saving of R2.794 million within the sub programme School Sport, Culture and Media Services within compensation of employees was shifted to Public Secondary Phase on the same item in order to defray excess expenditure on the item.

An amount of R8.381 million was shifted from goods and services to transfers and subsidies and payments for capital assets respectively in order to defray the projected over expenditure on the items.

Other adjustments

An amount of R9 million has been provided for the shortfall on the Improvement of Conditions of Service (ICS).

An additional amount of R15.400 million has been allocated to the programme in order to make provision for the shortfall on Norms and Standards Funding as a result of the increase in learner numbers and the shortfall on schools municipal accounts as well as the procurement of school hostel equipment.

Programme 3: Independent Schools Education

Table 4.2.3: Programme 3 : Independent Schools Education

2014/15								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Independent Primary Phase	3 225			(1 394)			(1 394)	1 831
Independent Secondary Phase	6 271			635			635	6 906
Total	9 496	-	-	(759)		-	(759)	8 737
Economic classification	Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
Current payments	-	-	-	-	-	-	-	-
Compensation of employees								-
Goods and services								-
Interest and rent on land								-
Transfers and subsidies to:	9 496	-	-	(759)		-	(759)	8 737
Provinces and municipalities								-
Departmental agencies and accounts								-
Universities and technikons								-
Foreign governments and international organisations								-
Public corporations and private enterprises								-
Non-profit institutions	9 496			(759)			(759)	8 737
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	9 496	-	-	(759)		-	(759)	8 737

Virements and shifts

From the total amount of R1.394 million shifted from Independent Primary Phase and amount of R0.635 million was shifted to Independent Secondary Phase in the same programme and R 0.759 million which was identified as a savings under transfers and subsidies due to fewer schools applying for independent school status during the financial year was shifted to the sub programme External Examinations in Programme 9.

Programme 4: Public Special School Education

Table 4.2.4: Programme 4 : Public Special Schools Education

2014/15								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Schools	82 520			882		9 000	9 882	92 402
Human Resource Development	435						-	435
School Sport, Culture and Media Services	1 100						-	1 100
Total	84 055	-	-	882		9 000	9 882	93 937
Economic classification								
	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
R thousand								
Current payments	72 102	-	-	882		9 000	9 882	81 984
Compensation of employees	69 808			1 263		9 000	10 263	80 071
Goods and services	2 294			(381)			(381)	1 913
Interest and rent on land							-	-
Transfers and subsidies to:	10 816	-	-	-		-	-	10 816
Provinces and municipalities							-	-
Departmental agencies and accounts							-	-
Universities and technikons							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions	8 112						-	8 112
Households	2 704						-	2 704
Payments for capital assets	1 137	-	-	-		-	-	1 137
Buildings and other fixed structures	1 137						-	1 137
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	84 055	-	-	882		9 000	9 882	93 937

Virements and shifts

An amount R0381 million has been shifted from goods and services to compensation of employees in this programme as well as an amount of R0.882 million from Programme 7 to Sub-programme: Schools to defray excess expenditure on compensation of employees.

Other adjustments

Additional funding of R9 million has been allocated to compensation of employees to cover the shortfall on ICS.

Programme 5: Further Education and Training

Table 4.2.5: Programme 5 : Further Education and Training

2014/15								
Subprogramme	Main appropriation	Adjustment appropriation						Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Conditional Grants	43 652						-	43 652
Total	43 652	-	-	-		-	-	43 652
Economic classification	Adjustment appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
Current payments	43 652	-	-	(4 000)		-	(4 000)	39 652
Compensation of employees	42 777			(4 000)			(4 000)	38 777
Goods and services	875							875
Interest and rent on land								-
Transfers and subsidies to:	-	-		4 000			4 000	4 000
Provinces and municipalities								-
Departmental agencies and accounts								-
Universities and technikons								-
Foreign governments and international organisations								-
Public corporations and private enterprises								-
Non-profit institutions				4 000			4 000	4 000
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	43 652	-	-	-		-	-	43 652

Virements and shifts

An amount of R4 million has been shifted from compensation of employees to transfers and subsidies for the same purpose. The shifting of funds is due to the realignment of the budget within the programme.

Programme 6: Adult Basic Education and Training

Table 4.2.6 : Programme 6 : Adult Basic Education and Training

2014/15								
Subprogramme	Main appropriation	Adjustment appropriation						Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Public Centres	30 780							30 780
Human Resource Development	702							702
Total	31 482	-	-	-	-	-	-	31 482
Economic classification	Adjustment appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
Current payments	31 014	-	-	-	-	-	-	31 014
Compensation of employees	28 476							28 476
Goods and services	2 538							2 538
Interest and rent on land								
Transfers and subsidies to:	-	-	-	-	-	-	-	-
Provinces and municipalities								
Departmental agencies and accounts								
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions								
Households								
Payments for capital assets	468	-	-	-	-	-	-	468
Buildings and other fixed structures								
Machinery and equipment	468							468
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible assets								
Payments for financial assets	-							-
Total	31 482	-	-	-	-	-	-	31 482

Virements and shifts

No adjustments in this programme

Programme 7: Early Childhood Development

Table 4.2.7 : Programme 7 : Early Childhood Development

2014/15								
Subprogramme	Main appropriation	Adjustment appropriation						Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Grade R in Public Schools	71 472			2 089			2 089	73 561
Grade R in Community Centres	9 308			(2 153)			(2 153)	7 155
Pre-Grade R Training	3 272			(1 638)			(1 638)	1 634
Human Resource Development	350			(350)			(350)	-
Total	84 402	-	-	(2 052)		-	(2 052)	82 350
Economic classification	Adjustment appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
Current payments	79 329	-	-	(10 476)		-	(10 476)	68 853
Compensation of employees	71 541			(8 392)			(8 392)	63 149
Goods and services	7 788			(2 084)			(2 084)	5 704
Interest and rent on land								
Transfers and subsidies to:	5 073	-	-	8 418		-	8 418	13 491
Provinces and municipalities							-	-
Departmental agencies and accounts							-	-
Universities and technikons							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions	5 073			8 392			8 392	13 465
Households				26			26	26
Payments for capital assets	-	-	-	6		-	6	6
Buildings and other fixed structures							-	-
Machinery and equipment				6			6	6
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and sub-soil assets							-	-
Software and other intangible							-	-
Payments for financial assets	-	-	-	-		-	-	-
Total	84 402	-	-	(2 052)		-	(2 052)	82 350

Virements and shifts

An amount of R8.392 million has been shifted within the programme from compensation of employees to transfers and subsidies in order to defray the excess expenditure on the item.

An amount of R2.084 million has been moved from goods and services of which R1.170 million was shifted to programme 9 in order defray excess expenditure in the external examinations sub programme, while R0.026 million and R0.006 million was shifted to transfers and subsidies and payments for capital assets within the same programme to defray excess expenditure on those items.

An amount of R0.882 million was moved to Programme 4 in order to defray the projected over expenditure on compensation of employees in that programme.

Programme 8: Infrastructure Development

Table 4.2.8: Programme 8 : Infrastructure Development

2014/15								
Subprogramme	Main appropriation	Adjustment appropriation						Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Administration	57 715						-	57 715
Public Ordinary Schools	256 033						-	256 033
Special Schools							-	-
Early Childhood Development	41 150						-	41 150
Total	354 898	-	-	-	-	-	-	354 898
Economic classification	Adjustment appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
Current payments	40 517	-	-	-	-	-	-	40 517
Compensation of employees	12 112						-	12 112
Goods and services	28 405						-	28 405
Interest and rent on land							-	-
Transfers and subsidies to:	-	-	-	-	-	-	-	-
Provinces and municipalities							-	-
Departmental agencies and accounts							-	-
Universities and technikons							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions							-	-
Households							-	-
Payments for capital assets	314 381	-	-	-	-	-	-	314 381
Buildings and other fixed structures	314 381			(1 000)			(1 000)	313 381
Machinery and equipment				1 000			1 000	1 000
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and sub-soil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	354 898	-	-	-	-	-	-	354 898

Virements and shifts

An amount of R1 million has been shifted from buildings and other fixed structures to machinery and equipment within the same programme to defray excess expenditure on the item.

Programme 9: Auxiliary and Associated Services

Table 4.2.9: Programme 9 : Auxiliary and Associated Services

2014/15								
Subprogramme	Main appropriation	Adjustment appropriation						Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Payment to SETA	3 616						-	3 616
Professional Services	18 065			(8 783)			(8 783)	9 282
Special Projects	33 241			(1 116)		9 000	7 884	41 125
External Examinations	53 094			11 828			11 828	64 922
Conditional Grants	10 328	568					568	10 896
Total	118 344	568	-	1 929		9 000	11 497	129 841
Economic classification								
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
Current payments	96 537	568	-	3 954		-	4 522	101 059
Compensation of employees	56 145						-	56 145
Goods and services	40 392	568		3 954			4 522	44 914
Interest and rent on land							-	
Transfers and subsidies to:	16 070	-	-	(2 025)		9 000	6 975	23 045
Provinces and municipalities							-	
Departmental agencies and accounts	4 386						-	4 386
Universities and technikons							-	
Foreign governments and international organisations							-	
Public corporations and private enterprises							-	
Non-profit institutions	11 684			(2 025)		9 000	6 975	18 659
Households							-	
Payments for capital assets	5 737	-	-	-		-	-	5 737
Buildings and other fixed structures							-	
Machinery and equipment	5 737						-	5 737
Heritage assets							-	
Specialised military assets							-	
Biological assets							-	
Land and sub-soil assets							-	
Software and other intangible assets							-	
Payments for financial assets	-	-	-	-		-	-	-
Total	118 344	568	-	1 929		9 000	11 497	129 841

Roll overs

Approved roll overs amounting to R0.568 million has been received on the EPWP Grant.

Virements and shifts

An amount of R0.759 million has been moved from transfers and subsidies in Programmes 3 and R1.170 million from Programme 7 to defray the projected over expenditure in this programme.

An amount of R2.025 was moved from transfers and subsidies to goods and services for the payment of stipends for the Expanded Public Works programme. This amount was previously transferred to schools for the same purpose.

Other adjustments

An amount of R9 million has been provided for the shortfall on National School Nutrition (NSNP) quintile 4 and 5.

Details on virements per programme and economic classification

Table 4.3: Virements and shifts within a department

FROM			TO		
Programme by Economic classification	R thousand	Motivation	Programme by Economic classification	R thousand	Motivation
Programme 1:	(12 000)		Programme 1:	12 000	
Current payments	(12 000)		Current payments	-	
Goods and services	(12 000)	This amount was reduced from Goods and Services to curb over expenditure within the same programme due to a change in economic classification of Operating Leases on the Standard Chart of Accounts	Goods and services	-	
Payment for capital assets			Payment for capital assets	12 000	The increase in Payment for Capital Assets is as a result of the change in the accounting treatment of operating leases. Movement from Goods and Services within the same programme.
Percentage of programme budget	-2%		Percentage of programme budget	2%	
Programme 2:	(8 381)		Programme 2:	8 381	
Current payments	(8 381)		Current payments	-	
Goods and services	(8 381)	The amount was reduced from Goods and Services within the same programme. An amount of R7 500 million will be transferred to Technical Secondary Schools in terms of the Grant. The remaining R881 000 will be moved to Payments for Capital Assets to curb over expenditure.	Goods and services	-	
Transfers and Subsidies			Transfers and Subsidies	7 500	The amount was moved from Goods and Services within the same programme as funding will be transferred to Technical Secondary Schools
Payment for capital assets			Payment for capital assets	881	The amount was moved from Goods and Services within the same programme.
Percentage of programme budget	-0.2%		Percentage of programme budget	0.2%	
Programme 3:	(759)		Programme 3:	-	
Current payments	-		Current payments	-	
Transfers and Subsidies	(759)	This amount was moved to Programme 9 to defray excess expenditure on Goods and Services within the External Examinations subprogramme.	Transfers and Subsidies	-	
Percentage of programme budget	-8%		Percentage of programme budget		
Programme 4:	(381)		Programme 4:	1 263	
Current payments	(381)		Current payments	1 263	
Goods and services	(381)	The amount was reduced from Goods and Services to curb over expenditure on Compensation of employees within the same programme.	Goods and services	1 263	This amount was moved from Goods and Services within the same programme as well as an amount of R882 000 from Programme 7 Compensation on Employees.
Compensation of employees			Compensation of employees		
Percentage of programme budget	0%		Percentage of programme budget	2%	
Programme 5:	(4 000)		Programme 5:	4 000	
Current payments	(4 000)		Current payments	-	
Compensation of employees	(4 000)	The amount was reduced from Compensation of employees and moved to Transfers and Subsidies within the same programme as savings on the Grant must be transferred to colleges during financial year closure.	Compensation of employees	-	
Interest on rent and land			Interest on rent and land		
Transfers and Subsidies			Transfers and Subsidies	4 000	The amount was moved from Compensation of employees within the same programme.
Percentage of programme budget	-9%		Percentage of programme budget	9%	
Programme 7:	(10 476)		Programme 7:	6 424	
Current payments	(10 476)		Current payments	-	
Goods and services	(2 084)	This amount has been moved from goods and services of which R2.052 million was shifted to programme 9 in order to defray excess expenditure in the external examinations sub programme and an amount of R0.882 million was moved to programme 4, while R0.026 million and R0.006 million was shifted to transfers and subsidies and payments for capital assets within the same programme to defray excess expenditure on those items.	Goods and services	-	
Compensation of employees	(8 392)	An amount of R8.392 million has been shifted within the programme from Compensation of Employees to Transfers and Subsidies in order to defray the excess expenditure on the item.	Compensation of employees		
Transfers and Subsidies			Transfers and Subsidies	6 418	This amount was moved from Goods and Services as well as Compensation of Employee within the same programme.
Payment for capital assets			Payment for capital assets	6	This amount was moved from Goods and Services within the same programme.
Percentage of programme budget	-12%		Percentage of programme budget	10%	
Programme 8:	(1 000)		Programme 8:	1 000	
Current payments	-		Current payments	-	
Payment for capital assets	(1 000)	An amount of R1 million has been shifted from buildings and other fixed structures to machinery and equipment within the same programme to defray excess expenditure on the item.	Payment for capital assets	1 000	An amount of R1 million has been shifted from buildings and other fixed structures to machinery and equipment within the same programme to defray excess expenditure on the item.
Percentage of programme budget	0%		Percentage of programme budget	0%	
Programme 9:	(2 025)		Programme 8:	3 954	
Current payments	-		Current payments	3 954	
Goods and services			Goods and services	3 954	An amount of R0.759 million has been moved from transfers and subsidies in Programmes 3 and R2.052 million from Programme 7 to defray the projected over expenditure in this programme. An amount of R2.025 was moved from transfers and subsidies to goods and services for the payment of stipends for the Expanded Public Works programme. This amount was previously transferred to schools for the same purpose.
Transfers and Subsidies	(2 025)	This amount was reduced and moved to Goods and Services within the same programme. Stipends of EPWP officials were not transferred to schools but paid from Goods and services.	Transfers and Subsidies		
Percentage of programme budget	-2%		Percentage of programme budget	3%	
Total for Vote	(39 022)		Total for Vote	39 022	

Expenditure for 2013/14 and preliminary expenditure for the 2014/15

Table 4.4: Expenditure for 2013/14 and preliminary expenditure for 2014/15

Programme	2013/14					2014/15			
	Expenditure outcome					Preliminary expenditure			
R thousand	Adjusted appropriation	Apr 2013- Sep 2013	Apr 2013 - Sep 2013 - percentage of adjusted estimate	Apr 2013 - Mar 2014	Apr 2013 - Mar 2014 - percentage of adjusted estimate	Adjusted appropriation	Apr 2014- Sep 2014	Apr 2014 - Sep 2014 - percentage of adjusted appropriation	% change in Expenditure 2012/13 - 2013/14 Apr - Sep
Administration	491 162	279 718	57%	518 150	105%	543 522	311 274	57%	11%
Public Ordinary Schools Education	3 289 629	1 702 393	52%	3 317 294	101%	3 503 882	1 784 941	51%	5%
Independent Schools Education	9 043	4 095	45%	7 914	88%	8 737	3 679	42%	-10%
Public Special Schools Education	90 299	39 633	44%	83 401	92%	93 937	49 167	52%	24%
Further Education and Training	40 710	17 329	43%	40 710	100%	43 652	18 250	42%	5%
Adult Basic Education and Training	33 920	15 154	45%	28 840	85%	31 482	15 763	50%	4%
Early Childhood Development	82 064	41 099	50%	74 777	91%	82 350	43 498	53%	6%
Infrastructure Development	372 367	144 118	39%	371 992	100%	354 898	187 664	53%	30%
Auxiliary and Associated Services	118 765	61 545	52%	116 094	98%	129 841	64 355	50%	5%
Total	4 527 959	2 305 084	51%	4 559 172	101%	4 792 301	2 478 591	52%	51%
Economic classification									
Current payments	3 812 398	1 915 683	50%	3 829 210	100%	4 036 790	2 052 341	51%	7%
Compensation of employees	3 504 979	1 755 453	50%	3 498 864	100%	3 735 821	1 876 340	50%	7%
Goods and services	306 486	159 661	52%	329 113	107%	299 989	175 229	58%	10%
Interest and rent on land	933	569	61%	1 233	132%	980	772	79%	36%
Transfers and subsidies to:	362 715	243 484	67%	390 395	108%	421 755	256 719	61%	5%
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	4 177	35	1%	3 447	83%	4 386	1	0%	-97%
Universities and technikons	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	324 505	207 094	64%	330 892	102%	382 384	231 254	60%	12%
Households	34 033	36 355	107%	56 056	165%	34 985	25 464	73%	-30%
Payments for capital assets	352 846	145 917	41%	339 567	96%	333 756	169 531	51%	16%
Buildings and other fixed structures	342 557	136 915	40%	316 182	92%	313 522	159 710	51%	17%
Machinery and equipment	10 289	9 002	87%	23 385	227%	20 234	9 821	49%	9%
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for capital assets	4 527 959	2 305 084	51%	4 559 172	101%	4 792 301	2 478 591	52%	51%

Selected expenditure trends for the first half of the 2014/15 financial year

Expenditure at the end of the second quarter of 2014/15 amounted to R2.478 billion or 52 per cent of the adjusted appropriation of R4.792 billion, compared to the R2.305 billion or 51 per cent for the same period in 2013/14 financial year. A comparison of percentages reflects an increase of 1 per cent; this can be attributed to the payments of accruals.

Programme 1: Administration

Expenditure in Programme 1 Administration amounts to R311.274 million for the first six months of the financial year from an adjusted appropriation of R543.522 million, representing 57 per cent of the adjusted budget. This amount remained unchanged for the same period in the 2013/14 financial year

Programme 2: Public Ordinary School Education

Expenditure in programme 2 Public Ordinary School Education amounts to R1.785 billion for the first six months of the financial year from an adjusted appropriation of R3.504 billion which represent 51 per cent of the adjusted budget, compared to 52 per cent in the previous financial year.

Programme 3: Independent School Education

Expenditure in programme 3 Independent School Education amounts to R3.679 million for the first six months of the financial year from an adjusted appropriation of R8.737 million, which represents 42 per cent of the adjusted appropriation, compared to the 45 per cent in the previous financial year.

Programme 4: Public Special School Education

Expenditure in programme 4 Public Special School Education amounts to R49.167 million for the first six months of the financial year from an adjusted appropriation of R93.055 million, which represents 53 per cent of the adjusted appropriation, compared to the 44 per cent in the previous financial year.

Programme 5: Further Education and Training (FET)

Expenditure in programme 5 Further Education and Training amounts to R18.250 million for the first six months of the financial year from an adjusted appropriation of R43.652 million, which represents 42 per cent of the adjusted appropriation, compared to the 43 per cent in the previous financial year. The programme is implemented in accordance with the Conditional Grant Framework and is administered by the department on behalf of the National Department of Higher Education.

Programme 6: Adult Basic Education and Training (ABET)

Expenditure in programme 6 Adult Basic Education and Training amounts to R15.763 million for the first six months of the financial year from an adjusted appropriation of R31.482 million, which represents 50 per cent of the adjusted appropriation, compared to the 45 per cent in the previous financial year.

Programme 7: Early Childhood Development (ECD)

Expenditure in programme 7 Early Childhood Development amounts to R43.498 million for the first six months of the financial year from an adjusted appropriation of R82.350 million, which represents 53 per cent of the adjusted appropriation, compared to the 50 per cent in the previous financial year.

Programme 8: Infrastructure Development

Expenditure in programme 8 Infrastructure Development amounts to R187.664 million for the first six months of the financial year from an adjusted appropriation of R354.898 million which represents 53 per cent of the budget, this amount is 14 per cent higher compared to the same period in the 2013/14 financial year. The Education Infrastructure Grant is administered in this programme.

Programme 9: Auxiliary and Associated Services

Expenditure in programme 8 Auxiliary and Associated Services amounts to R64.355 million for the first six months of the financial year from an adjusted appropriation of R130.723 million which represents 49 per cent of the budget, this amount is 3 per cent lower compared to the same period in the 2013/14 financial year.

Expenditure per Economic Classification

Current Expenditure

Current Expenditure for the first six months of the financial year amounts to R1.876 billion from an adjusted appropriation of R3.736 billion, representing 50 per cent of the adjusted appropriation.

Transfers and Subsidies

Transfers and Subsidies for the first six months of the financial year amounts to R256.719 million from an adjusted appropriation of R421.755 million, which represents 61 per cent of the adjusted appropriation, compared to the 67 per cent in the previous financial year.

Payments for Capital Assets

Payments for Capital Assets for the first six months of the financial year amounts to R169.531 million from an adjusted appropriation of R333.756 million, which represents 51 per cent of the adjusted appropriation, compared to the 41 per cent in the previous financial year.

Departmental receipts

Table 4.5: Departmental Receipts

R thousand	2013/14					2014/15			
	Adjusted appropriation	Receipts Outcome				Preliminary Receipts			
		Apr 2013 - Sep 2013	Apr 2013 - Sep 2013 - percentage of adjusted estimate	Apr 2013 - Mar 2014	Apr 2013 - Mar 2014 - percentage of adjusted estimate	Budget estimate	Adjusted estimate	Apr 2014 - Sep 2014	Apr 2014 - Sep 2014 - percentage of adjusted estimate
Departmental Receipts	7 905	4 521	57%	7 660	97%	8 346	8 346	3 753	45%
Tax receipts									
Sales of goods and services other than capital assets	4 240	2 374	56%	5 090	120%	4 473	4 884	2 442	50%
Transfers received			0%		0%	25			0%
Fines, penalties and forfeits	22	22	100%	78	355%		98	49	50%
Interest, dividends and rent on land			0%	204	0%	5	26	13	50%
Sales of capital assets			0%		0%				0%
Financial transactions in assets and liabilities			58%		63%				37%
	3 643	2 125		2 288		3 843	3 338	1 249	
Total	7 905	4 521	57%	7 660	97%	8 346	8 346	3 753	45%

Main departmental revenue trends for the first half of 2013/14

Revenue collected at the end of the second quarter is significantly lower when compared to the same period in 2013/14. The revenue budget has been kept unchanged for the 2014/15 financial year.

Changes to transfers and subsidies, and conditional grants

Summary of changes to transfers and subsidies

Table 4.6: Summary of changes to transfers and subsidies per programme

R thousand	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total adjustment appropriation	
Economic sphere							
Current	385 221	-	-	17 134	19 400	19 400	421 755
Provinces and municipalities	-	-	-	-	-	-	-
Departmental agencies and accounts	4 386	-	-	-	-	-	4 386
Universities and technikons	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-
Non-profit institutions	345 876	-	-	17 108	19 400	19 400	382 384
Households	34 959	-	-	26	-	-	34 985
Total	385 221	-	-	17 134	19 400	19 400	421 755

The adjustments on transfers and subsidies are to correct the baseline on transfers, which was caused during the appointment of early childhood development practitioners on PERSAL during the previous financial year. Compensation of Employees has been reduced to off-set the shortfall on transfers and subsidies in programme 7.

A further amount of R2.025 million was moved from transfers and subsidies to goods and services for the payment of stipends for the Expanded Public Works programme. This amount was previously transferred to schools for the same purpose.

Summary of changes to conditional grants

Table 4.7: Summary of changes to conditional grants: Education

R thousand	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virement and shifts	Other adjustments	Total adjustment appropriation	
Programme number, name							
Dinaledi Schools Grant	3 782	-	-	-	-	-	3 782
OSD for Therapist	7	-	-	-	-	-	-
Education Infrastructure Grant	346 445	-	-	-	-	-	346 445
HIV and Aids (Life Skills Education) Grant	5 059	-	-	-	-	-	5 059
National School Nutrition Programme Grant	134 645	-	-	-	-	-	134 645
Technical Secondary Schools Recapitulation Grant	13 978	-	-	-	-	-	13 978
Expanded Public Works Programme Incentive Grant for Provinces	2 025	568	-	-	-	568	2 593
Social Sector Expanded Public Works Programme Incentive Grant for Provinces	3 237	-	-	-	-	-	3 237
Further Education and Training College Sector Grant	43 652	-	-	-	-	-	43 652
Total	552 830	568	-	-	-	568	553 398

A roll over of R0.568 million was approved on the Expanded Public Works Programme Incentive Grant, on projects that were committed during the 2013/14 financial.