

# VOTE 5

## Education

Operational budget	R66 687 990 780
MEC remuneration	R 2 215 220
Total amount to be appropriated	R66 690 206 000
Responsible MEC	MEC for Education
Administering department	Education
Accounting officer	Head: Education

### 1. Overview

#### Vision

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

#### Mission

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

#### Strategic outcomes

**Strategic policy directions:** The strategic outcomes encapsulate the department's contribution toward the achievement of national and provincial outcomes, and all other international mandates within the context of MTDP 2024-2029 for the current electoral cycle, and national and provincial action plans. The outcomes of the department are as follows:

- Sound corporate governance and accountability.
- Learners better prepared for further learning, world of work and entrepreneurship.
- A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world.
- Improved Early Childhood Development (ECD) provisioning.
- Collaborative and responsive infrastructure planning and implementation.

#### Core functions

The core functions of the department are summarised below:

##### **Public Ordinary Schools**

This is the department's primary function aimed at the provision of quality education and learning in schools, the development of educators to ensure that they are equipped to provide the best quality teaching and the provision of Learner Teacher Support Materials (LTSM). Also included in this programme is the provision of support to learners on the curriculum.

Lastly, the function includes the provision of food to public ordinary school learners from under-privileged communities, through the National School Nutrition Programme (NSNP) conditional grant. Other conditional grants that are aimed at uplifting the quality of education are also in this programme and these include, but are not limited to, the Mathematics, Science and Technology (MST) grant offered at selected MST focus schools.

***Public Special School Education***

The aim of this programme is to provide public education in special schools and full-service schools.

***Early Childhood Development (ECD)***

The aim of this programme is to strengthen Pre-Grade R and Grade R education, and to make it available to the majority of the citizens.

***Infrastructure Development***

The aim of this programme is to provide new schools and upgrades and additions to existing schools, including sports fields and specialists rooms. It also has focused interventions to provide sanitation, electricity and maintenance to all public ordinary schools.

**Legislative mandates**

The following pieces of legislation, among others, govern the operations of the department:

- The Constitution of the Republic of South Africa, No. 108 of 1996
- Public Service Act No. 104 of 1994
- Skills Development Levies Act (Act No. 9 of 1999)
- National Education Policy Act, No. 27 of 1996
- South African Schools Act (SASA), No. 84 of 1996
- Employment of Educators Act, No. 76 of 1998
- South African Council for Educators (SACE) Act, No. 31 of 2000
- South African Qualifications Authority (SAQA) Act, No. 58 of 1995
- National Policy on HIV and AIDS for Learners and Educators in Public Schools and Students and Educators in FET Institutions, 1999
- Education White Paper 5 on Early Childhood Development, 2000
- Basic Education Laws Amendment Act, No. 32 of 2024
- Children's Act, No. 38 of 2005
- Education White Paper 6 on Inclusive Education, 2001
- Curriculum and Assessment Policy Statement
- Labour Relations Act, No. 66 of 1995
- Employment Equity Act, No. 55 of 1998
- Language in Education Policy, 1997
- Public Finance Management Act, No. 1 of 1999, as amended and Treasury Regulations
- Preferential Procurement Policy Framework Act (PPPFA), No. 5 of 2000 and revised regulations dated 16 January 2023
- Protection of Personal Information Act, No. 4 of 2013
- Promotion of Access to Information Act, No. 2 of 2000
- Annual Division of Revenue Act

**Aligning the department's budget to achieve government's prescribed outcomes**

Chapter 9 of the NDP, which deals with the sections on ECD and basic education, are of direct relevance to the basic education sector. The ECD section stresses the need to deal with the very basics of early childhood development. According to the NDP, in South Africa, a high number of children suffer from physical stunting as a result of poor nutrition in the early years, with one in five children reported to be affected. The ECD centres are expected to provide not just educational needs, but a range of support, including nutrition. The NDP stresses the importance of applying minimum standards, and envisages all schools having libraries, laboratories, computer centres, and broadband in respect of school infrastructure.

The primary focus of the department is on improved education outcomes and providing learning opportunities to develop the child holistically. The mandate of the department is to provide quality basic education to all children of compulsory school-going age. All qualifying learners are to be provided with

nutritious meals under the NSNP. All identified, qualifying learners are to be provided with learner transport in line with the available budget. Ageing school infrastructure will be repaired/renovated within the available budget. The safety of learners and educators will be prioritised. The department will invest more in teaching and learning services in the classroom. The department's 2025/26 budget is aligned to the provincial priorities and relevant outcomes outlined in the PGDS, such as, such as skilled and competent learners prepared for socio-economic emancipation, learners better prepared for further learning, as well as the world of work and entrepreneurship.

## 2. Review of the 2024/25 financial year

### ***Budget pressures***

In 2024/25, the department continued to face budget pressures due to the carry-through impact of the budget cuts implemented over the 2021/22 MTEF against *Compensation of employees* for the cost of living wage freeze, as well as budget cuts to reduce the headcount in government. The department thus kept its focus on managing the Personnel Provisioning Norm (PPN) in schools, while office-based critical posts could not be filled. While additional funds were allocated over the 2022/23 MTEF to offset these budget cuts, the funds provided were lower than the amounts lost in the budget cuts, resulting in continued pressures. Similarly, although funding was received in-year in 2023/24 for the 2023 wage agreement, the amount was insufficient. In addition, the 2024 wage agreement was under-funded.

The Cabinet Lekgotla mandated the department to undertake a physical headcount of all its employees. It is anticipated that this will be undertaken in 2025/26 and that significant savings will be realised.

### ***School rationalisation and realignment process***

The department reports that the number of small and non-viable schools changes on an annual basis. The department relies on the annual 10th-day statistics which is obtainable in the month of January each academic year. The 10th-day statistics assist the department to provide accurate statistics of the schools to be closed or merged in each academic year. The schools to be considered for the rationalisation and realignment process are those that have below the acceptable learner enrolment norm of less than 135 in primary schools, and less than 200 in secondary schools.

After ensuring that all due processes were followed in line with SASA, the MEC for Education approved the closure of 86 Section 14 schools in 2024/25. The legal service of the department is currently finalising the gazetting of a further 256 public ordinary schools for closure in 2025/26. A further 27 public ordinary schools were identified to be repurposed for alternative use, such as special schools and technical vocational skills centres.

### ***Implementation of the 2024 Provincial Academic Improvement Plan***

The Provincial Academic Improvement Plan is aimed to support learners and teachers. The department focused on providing support programmes to the matric class of 2024. Video lessons and audio lessons were developed. Radio also provided effective support. In this regard, specific focus was given to capacitating teachers by conducting Just in Time content and methodology workshops, where the work to be done in each term was discussed and methodologies of delivery were shared. Extra classes were held on weekends and during vacation camps. Furthermore, districts deployed lead teachers to assist in schools where teachers were struggling. This led to a significant improvement in the matric results.

### ***Primary School/Early Reading Improvement Project (PSRIP) and the Reading and Leadership Strengthening in South African Schools for Learning (REALS-SA scale-up programme)***

The department developed the KZN Education Reading Strategy 2020-2025 and issued an instruction for schools to set aside a period per grade for reading with comprehension.

Focus was placed on strengthening classroom-based reading activities with 3 264 Reading Champions and Teacher-Mentors trained to effectively implement the KZN Education Reading Strategy activities which include story-telling, reading aloud, shared reading, peer reading, and independent reading.

The department also undertook the capacitation of 1 630 Foundation Phase department heads to understand and support the delivery of a quality, language rich, Grade R programme and reading methodology in Grade 1 – 3.

Training was undertaken for School Management Teams (SMTs) in 326 schools, with storybooks delivered to 222 primary schools in line with the target. An additional 60 primary schools (five schools per district) were resourced with storybooks, which exceeded the target of 50 schools. The department utilised the REALS-SA to procure additional reading resources for 282 primary schools, to improve learning outcomes. Also, 5 873 school governing bodies (SGBs) were mobilised to train parents in Leading for Reading support to learners.

*ECD:* In 2024/25, the department trained 1 874 Grade R teachers and practitioners in pre-literacy content and methodology, and 2 588 Grade R teachers and practitioners in pre-numeracy. Furthermore, 2 494 ECD practitioners from ECD centres were trained on the National Curriculum Framework (NCF) for birth to four-year-olds, and 1 380 monitoring and support visits were conducted.

***Analysis of the 2024 National Senior Certificate (NSC) results***

A total of 169 152 full time and 20 152 part time candidates registered to write the 2024 NSC examinations in the province. The matric results were released on 14 January 2025 and the province attained an 89.5 per cent pass rate, which is an increase of 3.1 per cent from the 86.4 per cent attained in 2023.

***Teacher provisioning, development and support***

*Teacher provisioning:* Although the department had a surplus of educators in the form of unplaced graduates, there was still a shortage of educators for Mathematics, Science, Technical Mathematics, Technical Science, as well as Engineering Graphics and Design. The problem was exacerbated by the fact that the schooling system is not producing many learners who do well in Mathematics, and those who do well, do not choose teaching as their profession.

*Teacher supply:* The pool of educators created in relation to the PPN is 90 057, but this is reviewed in-year when there is a budget shortfall. The teacher-to-learner ratio is currently at 1:31. The attraction of qualified skilled educators into the system is being addressed by the Funza Lushaka bursary campaign through which qualified educators enter the system annually.

*Coding and robotics:* This was piloted in the Amajuba, uThukela, Zululand, uMkhanyakude, King Cetshwayo, and Pinetown districts. In this regard, 33 schools piloted coding and robotics in the foundation phase, 112 schools piloted it in Grade 7, and 115 schools piloted it in Grades 8 – 9.

***Provision of classroom support resources and equipment***

*Norms and standards:* As a result of the budget pressures, the no-fee schools' funding subsidy remained at R955 per learner in 2024/25, while the recommended national funding norm was R1 672 per learner. This applies to schools ranked in quintiles 1 – 3. The fee-paying schools in quintiles 4 and 5 are funded at R522 and R179 per learner, compared to the recommended national norm of R838 and R289, respectively. The department assisted schools with a top-up of school furniture and LTSM where possible. The lower-than-recommended subsidy amounts placed strain on schools in meeting their obligations for the payment of domestic accounts, and the department had to fund shortfalls to municipalities in-year to avoid disconnection of municipal services to administrative buildings and schools.

*Improvement of the supply of LTSM:* In 2024/25, a budget of R931 million was set aside for core LTSM such as textbooks and stationery. Procurement was managed in line with the provisions of the SASA, thus producing a dual modality of both school-based procurement and central procurement.

For central procurement, textbooks for 4 712 schools were procured, as well as stationery for 3 665 schools. As a result of budget pressures and cashflow constraints, 99 per cent of textbooks and 76 per cent of stationery ordered was delivered to schools by the end of 2024. The balance was planned for delivery to all learners within the first week of the 2025 school year so that teaching and learning programmes could commence in classrooms unhindered.

For Section 21(c) schools that undertook their own procurement, an online tool was piloted across 2 760 schools to promote transparency, fairness, and value for money. The process involved intensive training of Principals on the procurement procedures in a bid to overcome audit findings that had been identified in this regard. The online process included oversight by district offices who verified order calculations and source documents for 880 textbook orders and 2 054 stationery orders. The online tool also ensured that adequate records were kept of the procurement process.

Learners were issued with textbooks and workbooks at the beginning of the school year, to ensure that teaching and learning commenced on day one of the 2025 school year. Stationery was also issued to learners in schools that participated in central procurement.

#### ***National School Nutrition Programme***

At the beginning of 2024/25, there were 5 405 schools that participated in the NSNP, with 2 500 794 learners targeted to benefit from nutritious meals. These are 100 per cent of the participating learners.

The NSNP tenders were advertised and successful bidders were awarded for the bulk procurement by one supplier, as well as the supply and delivery of food items to various schools by 1 765 service providers who procure on behalf of schools through the central supplier. This procurement was later cancelled though, and the various appointed service providers were permitted to procure on behalf of the schools from any retail, cash and carry or warehouse to ensure that supply and delivery of food in schools was not disrupted. As such, the department signed contracts for three years with service providers supplying and delivering food items to various clusters of schools, commencing in May 2023 and ending in March 2026 and they will deliver for the duration of their contracts. The budget in the approved business plan for 2024/25 catered for only 95 per cent of participating learners while the department fed 100 per cent of participating learners and, as such, the department requested additional funding in the 2024/25 Adjustments Estimate and received R95 million from provincial cash resources towards this pressure.

#### ***Infrastructure development and maintenance***

*Infrastructure development and maintenance:* The department implemented various infrastructure programmes aimed at ensuring that schools comply with the norms and standards for educational facilities. The programmes implemented included new and replacement schools, upgrades and additions, refurbishment and rehabilitation and maintenance and repairs programmes.

The department continued with the eradication of pit latrines. Cumulatively, the department has eradicated pit latrines in 1 291 schools out of the initially identified 1 377 schools. A total of 32 schools are still at the construction stage and earmarked to be completed in March 2025. A total of 54 schools were closed or have been deemed non-viable. Mobile toilets were provided to non-viable schools, while the school closure processes were being implemented.

*Repairs and renovations:* To ensure the provision of conducive and safe learning spaces, the department continued undertaking repairs and renovations to existing dilapidated and damaged school infrastructure. These included repairs to storm/flood-damaged schools. A total of 951 projects were in the pre-construction stage, 119 projects were in the construction stage and 398 projects reached practical completion cumulatively from previous financial years.

*New infrastructure assets:* As part of ensuring that a conducive environment is created for teaching and learning, as well as providing additional learning spaces, the department completed the construction of the Solomon Mahlangu Primary School in Pinetown. There are still 21 new and replacement schools under construction and these include Isikhalisezwe High School in Amajuba, Phuthini Secondary School in uThukela, Collingwood Primary School in Umlazi, to mention a few. The department is also constructing the state-of-the-art Maritime School of Excellence in Umlazi.

*Special schools infrastructure:* In order to ensure equitable provision of education to learners with special education needs, the department continued with the construction of special schools. The scope included the construction of new teaching and learning facilities, specialised rooms for assessment and consultation, as well as boarding facilities. The department completed the construction of the Tongaat Special School in Pinetown.

#### ***Sanitary Dignity programme***

The department provides free sanitary towels to indigent girl learners attending quintiles 1 – 3 public schools, some quintile 4 learners, farm schools and special schools. The department targeted 970 945 female learners who benefitted from the programme in 2024/25, with an allocation of R87.540 million.

### 3. Outlook for the 2025/26 financial year

Section 3 looks at the key focus areas of 2025/26 outlining what the department is targeting to achieve during the year, as well as briefly looking at the challenges, and proposed new developments. The largest share of the department's budget allocation is for the provision of personnel. The department will have to take concise steps to remain within budget to avoid the difficulty in paying service providers as was the case in 2024/25. The main cost driver over the MTEF is *Compensation of employees*, with an average of 83 per cent of the total budget going towards this category. The department reports that there are 5 749 public ordinary schools with 2 628 716 learners, 77 public special schools with 22 077 learners, as well as 115 independent schools with 29 454 learners, based on the indicative resource targeting lists. Part of the plan to remain within budget includes an extensive headcount verification project, as mentioned, and the department indicated that they are anticipating significant savings from this exercise. The department is anticipating that this exercise will commence in 2025/26 but the completion date is not yet known.

The Basic Education Laws Amendment (BELA) Act was signed into law on 13 September 2024. This legislation aims to amend certain aspects of the country's education laws to enhance the governance and management of schools, improve the quality of education, and address issues related to the regulation of the schooling system with an emphasis on the promotion of multilingualism and the inclusion of indigenous languages, ensuring that language is not a barrier to education. The department is still to ascertain the full financial implications of the implementation of this Act.

#### *School rationalisation and realignment process*

The department is in the process of gazetting 256 non-viable schools for closure. Once the gazetting process is complete, the department will remove the schools from the Education Management Information Systems (EMIS) list and from its asset register. Some non-viable public ordinary schools with usable infrastructure and in high catchment areas will be repurposed for alternative use by the department and other government departments. Repurposing includes the conversion of some schools into special schools, as well as technical vocational skills centres to address the shortage of special and technical skills schools. It is worth noting that the process of rationalisation and realignment of schools involves the movement of learners between schools, and hence learner transport is also an important factor that has to be considered. Therefore, the department prioritised schools for closure and mergers that do not require learner transport. The identification and closure of non-viable schools will continue over the MTEF.

*Norms and standards:* The department indicated that, due to the budget cuts made in previous budget processes (with carry-through), further reprioritisation toward closing the funding gap that already exists in the province could not be undertaken, therefore, no-fee schools will continue to be funded at R955 per learner in 2025/26, while the recommended national funding norm is R1 748 per learner for quintiles 1 – 3. The fee-paying schools in quintiles 4 and 5 are funded at R522 and R179 per learner, compared to the recommended national norm of R876 and R302, respectively. The department indicated that a shortfall of R1.809 billion exists to address the funding gap to meet the national target.

*Provision of LTSM:* The department will commence planning for the 2026 school year in April 2025 to determine the requirements for various schools. Procurement will be based on in-year school surveys to determine the learner numbers for the 2026 school year. Logistical infrastructure and contracts are in place to manage the supply of textbooks and stationery for 2026. The department will continue to strengthen Section 21(c) schools to support local SMMEs in school-based purchases of textbooks and stationery through the use of the online platform.

All purchases for 2026 will also take cognisance of existing textbook stock at schools through the extension of the online platform to capture and report on the retrieval and retention of textbooks, update textbook inventories and provide customised top-up requisition forms for each school. This is an added control to prevent the unnecessary procurement of LTSM.

#### *Curriculum and Assessment*

*Curriculum Assessment Policy Statement (CAPS):* The department will continue with the intervention programmes of previous years, as these interventions have over the past years improved learner outcomes. The schools will write common tests as part of continuous assessments in all subjects, where they have obtained less than 75 per cent. The curriculum directorates will continue to conduct teacher orientation

support in the subjects and topics highlighted by diagnostic reports. The teacher development directorate will continue providing support to SMTs on curriculum management.

*ECD:* It is anticipated that 1 500 ECD practitioners will be trained on the NCF for birth to four-year-olds in 2025/26, unchanged from 2024/25, and the department will continue plans to conduct 600 visits to ECD centres to monitor the implementation of the NCF. The department will work in collaboration with NGOs that support the ECD curriculum programmes, which need to be strengthened. ECD Integrated Committee meetings will be held on a quarterly basis to ensure the strengthening of inter-sectorial collaboration.

#### ***Teacher provisioning, development and support***

*Teacher supply:* In 2025, the challenge persists in ensuring an ample supply of qualified educators, particularly in subjects such as Mathematics, Physical Science, Technical Mathematics, Technical Science, Engineering and Graphic Design, as well as Braille. To address this issue, the department not only offers bursaries to attract young individuals to the teaching profession but is also actively collaborating with the Department of Higher Education and Training (DHET) to encourage more youth to enrol in Mathematics and Science qualifications. Early retirement remains a prerogative for educators and public service employees, with the option to retire at the age of 55. A growing number of individuals are choosing early retirement, resulting in vacancies that are being filled through the re-deployment of approximately 6 000 surplus educators. This may result in lower requirements for substitute educators. The department anticipates cost savings in the personnel budget, as newly appointed educators receive lower salaries compared to their more experienced counterparts. Additionally, expenses related to long service awards, service bonuses, and similar benefits may see reductions or become non-applicable, further contributing to the overall reduction in personnel costs.

*Coding and robotics pilot project:* In 2025, the province will have 260 schools from six districts continuing the piloting of the new coding and robotics subject in the foundation phase, intermediate phase, and in Grades 7 and 8.

*Early Grade Reading Instruction (EGRI):* The programme is an IsiZulu reading teacher development intervention done in collaboration with the Flemish Association for Development Co-operation and Technical Assistance known as VVOB, a Belgian non-profit organisation. It targets teachers and SMTs of all schools with Grades R – 3. In 2024/25, it was piloted in 30 schools in six districts and will be piloted to 300 SMT members and 1 000 foundation phase teachers (Grades R – 3). The programme will be implemented in full scale in 2025/26 and will aim to reach 1 000 SMT members and 5 000 foundation phase teachers (Grades R – 3). VVOB, together with the department, developed six modules for teachers focusing on reading. There are also extended learning modules dealing with interventions for learners with reading difficulties. The delivery mode will continue to be face-to-face and online.

#### ***National School Nutrition Programme***

The NSNP grant allocation for 2025/26 amounts to R2.332 billion. All 2 500 224 learners, which is 100 per cent participating learners in all 5 406 schools comprising quintiles 1 – 3, including some quintile 4 and 5 schools, as well as special schools, will continue to be provided with a balanced nutritious meal. Service providers will continue to procure from any retail shop, cash and carry or warehouse. Since it will be the last financial year of the fixed term contract for the service providers, a procurement process for the new contracts commencing April 2026 will be conducted. It is worth noting that the approved budget will cater for feeding costs and monitoring. This means that there will be no funds for nutrition education, procuring of cooking equipment and utensils, procurement of vehicles for monitoring, procurement of office stationery, accommodation and travelling.

#### ***Infrastructure planning and delivery management***

*School infrastructure:* The department will continue with the implementation of various infrastructure programmes such as the new and replacement schools programme, upgrades and additions programme, refurbishment and rehabilitation programme and the maintenance and repairs programme. The department is at an advanced stage in the construction of the Maritime School of Excellence in Umlazi. This project is scheduled to be completed during the second quarter of 2025/26. There are 174 public ordinary schools under the upgrades and additions programme. The department has 1 469 schools on the refurbishment and rehabilitation programme. The department is implementing a maintenance and repairs programme. These include projects implemented through the district offices, head office, and through implementing agents. Some projects relate to the eradication of asbestos, electrification, water supply, sanitation, Technical

High Schools, Grade R classrooms, ECD spaces, mobile classrooms, mobile kitchens, and fencing, to mention a few.

#### 4. Reprioritisation

There is limited scope for reprioritisation as the largest share of the department's budget is allocated against *Compensation of employees*, as well as specific national and provincial priorities. The department has indicated that the carry-through impact of the significant reduction of the department's budget from 2021/22 onward implemented by National Treasury, has resulted in the unaffordability of critical filled and vacant posts. Further contributing to the budget pressures against *Compensation of employees* is the fact that National Treasury did not provide funding for the wage agreement in 2024/25, nor has funding been provided for this over the MTEF. This pressure amounts to R6.704 billion in 2025/26, R7.749 billion in 2026/27 and R8.942 billion in 2027/28 rendering 11 507, 12 537 and 13 636 posts, respectively, unaffordable against the approved establishment of the department.

When compared to the filled posts as of November 2024, the pressure amounts to R2.231 billion in 2025/26, R3.010 billion in 2026/27 and R3.914 billion in 2027/28 rendering 3 829, 4 870 and 5 969 posts, respectively, unaffordable. As such, the department is reviewing its *Compensation of employees* budget and has included some reprioritisation in this regard in this budget, while further reprioritisation will need to be done in-year. It is unlikely that the department will be able to identify adequate savings in-year to fully address the shortfall in this regard, as most categories show budget pressures. The department is going to undertake a headcount verification exercise, as explained, and it is anticipated that it will commence in 2025/26 but the completion date is not yet known. The department is anticipating that significant savings will be realised from this exercise and therefore, further reprioritisation will be undertaken in-year after the exercise has been completed.

Reprioritisation was undertaken at both programme and economic classification levels, mainly moving funds from Programmes 2, 3 and 6 to various other programmes. The reprioritisation is mainly to try and correct the *Compensation of employees* budget in some of the programmes, as well as to fund various operational costs and once-off projects. The detail is provided as follows:

- Programme 1: Administration reflects an increase of R397.070 million in 2025/26, and R214.496 million in 2026/27, as follows:
  - R76.067 million in 2025/26 and R103.483 million in 2026/27 was reprioritised from *Transfers and subsidies to: Non-profit institutions* under Programme 2 from funds not yet allocated for transfer to any specific school to *Compensation of employees* to cater for the carry-through costs of the 2024 wage agreement, the 2025 wage increase and the 1.5 per cent pay progression.
  - R40 million in 2025/26 was reprioritised from *Transfers and subsidies to: Non-profit institutions* under Programme 2 from funds not yet allocated for transfer to any specific school to *Goods and services* to cater for the adjustment made to comply with the Private Security Industry Regulatory Authority (PSIRA) rates for security and cleaning services in districts and head office.
  - R72.103 million in 2025/26 was reprioritised within *Goods and services* from assets to be distributed to schools under Programme 2 to cater for the replacement of obsolete IT equipment and SITA costs for the continued roll-out of the modernisation of ICT such as the roll-out of Wi-Fi services and implementation of modern cyber security technologies and services which is housed under the IT Directorate in Programme 1.
  - R9.012 million in 2025/26 and R6.360 million in 2026/27 was moved from *Transfers and subsidies to: Non-profit institutions* under Programme 3 from funds not yet allocated for transfer to any specific school and because of the declining number of schools that qualify for these transfers, to *Goods and services* to fund shortfalls for the maintenance of government vehicles and SITA costs.
  - R4.888 million in 2025/26 and R4.653 million in 2026/27 was moved from *Transfers and subsidies to: Non-profit institutions* under Programme 3 from funds not yet allocated for transfer to any specific school and because of the declining number of schools that qualify for these transfers,



to *Machinery and equipment* to fund the replacement of obsolete and damaged government vehicles.

- o R195 million in 2025/26 and R100 million in 2026/27 was moved from *Buildings and other fixed structures* under Programme 6: Infrastructure Development to *Goods and services* to fund the implementation of the payroll and e-submission systems and to address shortfalls in funding required to maintain administrative buildings in districts and head office. The funding that is reprioritised relates to the equitable share and it had not been allocated to any specific projects. A decision was taken that the function of maintaining administrative buildings should be undertaken under the Directorate: Facilities Management under Programme 1.
- Programme 2: Public Ordinary School Education was decreased by a net amount of R194.836 million in 2025/26 and R37.573 million in 2026/27, as follows:
  - o R95 million in 2025/26 and R200 million in 2026/27, respectively was allocated to this programme against *Goods and services* to fund the roll-out of MST and ICT programmes and to assist with the top-up of school furniture. It must be noted that schools have a minimal budget to procure school furniture to meet the needs of learners under “other LTSM”, which is only 30 per cent of their annual norms funding. The need is much higher than this, hence the department requires funding to procure additional school furniture. These funds were reprioritised from *Buildings and other fixed structures* under Programme 6.
  - o Offsetting the increase was R72.103 million in 2025/26 that moved from *Goods and services* to Programme 1 against the same classification for various IT related initiatives, as explained.
  - o R177.733 million in 2025/26 and R237.573 million in 2026/27 was moved from *Transfers and subsidies to: Non-profit institutions* from funds not yet allocated for transfer to any specific school to *Compensation of employees* under Programme 1 (R76.067 million in 2025/26 and R103.483 million in 2026/27), Programme 4 (R34.871 million in 2025/26 and R60.641 million in 2026/27), Programme 5 (R52.290 million in 2025/26 and R70.948 million in 2026/27) and Programme 7 (R14.505 million in 2025/26 and R2.501 million in 2026/27) in an attempt to correct the budget for this category under these programmes.
  - o R40 million was moved from *Transfers and subsidies to: Non-profit institutions* from funds not yet allocated for transfer to any specific school to *Goods and services* in 2025/26 to Programme 1 for security and cleaning costs, as explained.
- Programme 3: Independent School Subsidies decreased by R13.900 million in 2025/26 and by R11.013 million in 2026/27 due to the declining number of independent schools that qualify for subsidies and these funds were utilised to address shortfalls in the cost of SITA costs, fleet maintenance, as well as to fund the replacement of obsolete and damaged government vehicles against *Goods and services* and *Machinery and equipment*, respectively under Programme 1.
- Programme 4: Public Special School Education increased by R34.871 million in 2025/26 and R60.641 million in 2026/27, from *Transfers and subsidies to: Non-profit institutions* from funds not yet allocated for transfer to any specific school in Programme 2 against *Compensation of employees* to cater for shortfalls in the wage agreement and pay progression.
- Programme 5: Early Childhood Development increased by R52.290 million in 2025/26 and R70.948 million in 2026/27, from *Transfers and subsidies to: Non-profit institutions* in Programme 2 from funds not yet allocated for transfer to any specific school against *Compensation of employees* to cater for shortfalls in the wage agreement and pay progression.
- Programme 6: Infrastructure Development was decreased by R290 million in 2025/26 and by R300 million in 2026/27 from *Buildings and other fixed structures* to address shortfalls in funding required to maintain administrative buildings in districts and head office, as well as to fund the roll-out of MST and ICT programmes and to assist with the top-up of school furniture against *Goods and services*. These funds were allocated to Programme 1 (R195 million in 2025/26 and R100 million in 2026/27) and Programme 2 (R95 million in 2025/26 and R200 million in 2026/27). The equitable share funding under Programme 6 was not committed to any projects at this stage. This reprioritisation was undertaken from equitable share funding and not from conditional grant funding.

- Programme 7: Examination and Education Related Services was increased by R14.505 million in 2025/26 and by R2.501 million in 2026/27 from *Transfers and subsidies to: Non-profit institutions* in Programme 2 from funds not yet allocated for transfer to any specific school against *Compensation of employees* to cater for shortfalls in the wage agreement and pay progression.

## 5. Procurement

The department will continue to implement government policies on procurement in order to maximise the current budget allocation.

The department's procurement plan will be monitored throughout the year to ensure that procurement of *Goods and services* is in line with planned activities. The major procurement to be undertaken continues to include LTSM top-up for non-section 21 schools and some section 21 schools that opt to utilise a management agent to purchase LTSM, the purchase of school furniture, NSNP grant requirements such as food, and the hiring of marking centres for the NSC exams. The improvement of the SCM processes in respect of the MST grant, Learners with Profound Intellectual Disabilities (LPID) grant, as well as the Education Infrastructure grant (EIG) will be monitored continuously in order to ensure that the grants are fully spent. The department uses a cloud-based system for its procurement plan. It must be noted that infrastructure procurement for the department is done through an implementing agent.

## 6. Receipts and financing

### 6.1 Summary of receipts and financing

Table 5.1 shows the sources of funding for Vote 5: Education from 2021/22 to 2027/28. The table also compares actual and budgeted receipts against actual and budgeted payments.

The department receives a provincial allocation, and funding for seven national conditional grants, namely the EIG, HIV and AIDS (Life-Skills Education) grant, NSNP grant, MST grant, and EPWP Integrated Grant for Provinces (the latter one is not allocated over the MTEF at this stage), as well as the LPID grant and the ECD grant. It is noted that the Social Sector EPWP Incentive Grant for Provinces and EPWP Integrated Grant for Provinces are combined into one grant from 2025/26 onward, in line with National Treasury's conditional grant review process.

Table 5.1 : Summary of receipts and financing

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Equitable share	52 539 032	55 755 970	57 510 107	57 966 240	58 061 240	58 061 240	61 363 255	64 017 339	67 054 434
Conditional grants	4 615 026	4 821 546	5 103 645	5 022 348	5 022 348	5 022 348	5 326 951	5 452 816	5 701 556
Education Infrastructure grant (EIG)	2 325 614	2 483 015	2 638 379	2 388 318	2 388 318	2 388 318	2 489 596	2 513 367	2 627 755
HIV and AIDS (Life-Skills Education) grant	61 450	61 183	59 822	65 952	65 952	65 952	69 280	72 416	75 676
National School Nutrition Programme (NSNP) grant	1 831 602	1 952 777	2 088 759	2 187 840	2 187 840	2 187 840	2 335 101	2 406 973	2 515 997
Maths, Science and Technology grant	67 855	70 244	62 123	71 988	71 988	71 988	74 445	77 854	81 373
Social Sector EPWP Incentive Grant for Provinces	28 543	30 508	29 517	20 971	20 971	20 971	-	-	-
EPWP Integrated Grant for Provinces	2 110	2 193	1 985	2 045	2 045	2 045	11 471	-	-
Learners with Profound Intellectual Disabilities grant	32 576	34 423	34 534	36 584	36 584	36 584	38 431	40 173	42 107
Early Childhood Development (ECD) grant	265 276	187 203	188 526	248 650	248 650	248 650	308 627	342 033	358 648
<b>Total receipts</b>	<b>57 154 058</b>	<b>60 577 516</b>	<b>62 613 752</b>	<b>62 988 588</b>	<b>63 083 588</b>	<b>63 083 588</b>	<b>66 690 206</b>	<b>69 470 155</b>	<b>72 755 990</b>
<b>Total payments</b>	<b>58 660 969</b>	<b>60 341 553</b>	<b>62 915 405</b>	<b>62 988 588</b>	<b>63 083 588</b>	<b>64 955 482</b>	<b>66 690 206</b>	<b>69 470 155</b>	<b>72 755 990</b>
Surplus/(Deficit) before financing	(1 506 911)	235 963	(301 653)	-	-	(1 871 894)	-	-	-
Financing									
of which									
Provincial roll-overs	238 851	92 718	141 195	-	-	-	-	-	-
Provincial cash resources	959 677	-	97 000	-	-	-	-	-	-
<b>Surplus/(Deficit) after financing</b>	<b>(308 383)</b>	<b>328 681</b>	<b>(63 458)</b>	<b>-</b>	<b>-</b>	<b>(1 871 894)</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 2021/22 financial year:

- Over the 2021/22 MTEF, the department's budget was cut by R6.591 billion, R9.360 billion and R11.504 billion with carry-through in support of National Treasury's fiscal consolidation stance, as well as *Compensation of employees* in respect of the wage freeze and a drive by National Treasury to reduce headcount numbers in government. These cuts were offset to some extent by an additional allocation of R1.797 billion in 2021/22 from National Treasury towards the 2021 wage agreement.

This allocation was for the non-pensionable cash allowance and to partly fund other *Compensation of employees* spending pressures within the Vote and was allocated against the equitable share.

- The department received additional funding of R959.677 million from provincial cash resources towards *Compensation of employees* and infrastructure pressures.
- It should be noted that the equitable share included R1.338 billion allocated by National Treasury for the Presidential Youth Employment Initiative (PYEI) Fund project for the appointment and training of 64 117 education assistants, classroom assistants, after-school assistants, handymen and youth care workers, etc.
- The department received R38.245 million in relation to the ECD grant from the PYEI Fund to address the shortfall from phase 1 of the PYEI.
- A provincial roll-over of R238.851 million was received for two conditional grants, as follows:
  - R153.674 million in respect of the NSNP grant.
  - R85.177 million in respect of the ECD grant, which related to the PYEI, as well as the maintenance portion of the ECD grant.
- The department over-spent in 2021/22, by R308.383 million, largely against *Compensation of employees*. This relates to the previously mentioned budget cuts implemented by National Treasury related to the wage freeze, as well as the expectation that provinces would reduce their headcount numbers. This had an adverse effect on the department as it rendered 1 532 posts unaffordable at that time in respect of both filled and vacant posts.

**2022/23 financial year:**

- Amounts of R383.559 million, R401.836 million and R419.919 million, respectively, were moved to the department over the 2022/23 MTEF and this related to the ECD function shift from DSD to DOE with effect from 1 April 2022 against the equitable share.
- Additional equitable share funds of R1.832 billion, R1.551 billion and R1.620 billion over the 2022/23 MTEF, respectively, with carry-through were provided by National Treasury to assist in addressing budget pressures relating to the 2021/22 MTEF budget cuts.
- National Treasury also added equitable share funds with regard to the PYEI and these funds of R1.480 billion and R1.484 billion were allocated over two years, namely 2022/23 and 2023/24.
- The department was allocated R240.925 million in the 2022/23 Second Adjustments Estimate from a provincial reprioritisation exercise undertaken late in the financial year as a result of the department showing consistent spending pressures throughout 2022/23, with these funds sourced from other departments that were in a position to surrender funds to the provincial fiscus. These funds were allocated against the equitable share.
- Roll-overs were received totalling R92.718 million for the NSNP grant (R53.914 million) and ECD grant (R38.804 million), which related to the PYEI. These were treated as provincial roll-overs.
- The department under-spent in 2022/23 by R328.681 million, largely relating to the following:
  - R141.195 million was under-spent against the NSNP grant mainly as a result of March 2023 feeding invoices since they are received at the end of the month and paid the following month after verification of services provided.
  - R38.804 million relating to the payment of subsidies for running costs in schools offering pre-primary grades and subsidies to ECD centres, including ECD conditional grant funding. The under-spending related to delayed receipt of the March 2023 ECD claims from ECD crèches, as well as the non-implementation of the PYEI roll-over (stimulus fund) due to lack of proper and credible documentation to effect payments. In this regard, a roll-over of R38.804 million was approved by National Treasury from 2021/22 to 2022/23 in respect of the ECD grant, which related to the PYEI to provide support to ECD related workers across the country impacted by the Covid-19 lockdown to supplement their income. The related commitments were incurred by DSD, but the roll-over was allocated to DOE because the ECD function was shifted to DOE, effective

from 1 April 2022. As such, all commitments from 2021/22 to be honoured in 2022/23 were allocated to DOE but without proper and credible documentation by NDSD, as explained.

- o The balance of the under-spending relates to equitable share funding with respect to transfers to schools. The under-spending relates to some schools not meeting the transfer requirements and thus did not receive their transfer payments, as well as delayed transfers to four schools as a result of the national strike action and electricity disconnections at some of the department's administrative buildings. In addition, the under-spending was in respect of the PYEI relating to the appointment and training of 62 229 education assistants for five months from 1 April 2022 to 31 August 2022, however, only 56 140 appointments were made by year-end.

**2023/24 financial year:**

- In 2023/24, the department received R240.384 million as part of the EIG allocation for the rehabilitation of 190 schools damaged by the April 2022 floods, which is the balance of the 356 schools that were damaged in the floods, while some repairs had already been concluded in 2022/23. The projects earmarked for this funding were completed by the end of 2023/24.
- The department's budget allocation was increased by a net amount of R2.073 billion in the 2023/24 Adjustments Estimate as follows:
  - o R97 million was allocated from provincial cash resources for property payments for domestic accounts owed by schools to municipalities, to reconnect several buildings that were disconnected as a result of non-payment by defaulting section 21 schools.
  - o An additional R2.305 billion was allocated for the costs of the 2023 wage agreement, with these funds received from National Treasury and included in the equitable share. It is important to note that this allocation did not fully cover the department's costs in this regard, with the amount allocated providing approximately 78 per cent of the costs of the 2023 wage agreement.
  - o A roll-over of R141.195 million in respect of the NSNP grant was received. This was treated as a provincial roll-over.

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

- o R8.349 million was cut from the maintenance component of the ECD grant.
- o R296.371 million was cut from the EIG.
- o R3.088 million was cut from the HIV and AIDS (Life-Skills Education) grant.
- o R8.070 million was cut from the MST grant.
- o R2.279 million was cut from the Social Sector EPWP Incentive Grant for Provinces.
- An amount of R10 million was reduced against the equitable share allocation. This reduction was in respect of funds surrendered to Vote 9 towards the provincial Crime Fighting Initiative.
- The department over-spent in 2023/24 by R63.458 million. It must be noted that this over-spending would have been higher, but the department had high accruals and payables not recognised to be paid in 2024/25 amounting to R989.134 million at year-end due to cash blocking. The over-spending at the end of 2023/24 largely related to the following:
  - o *Compensation of employees* was over-spent by R61.139 million due to the significant reduction of the department's budget from 2021/22 onward, as mentioned. The department indicated that the budget cuts resulted in the unaffordability of some filled and vacant posts.
  - o *Goods and services* was over-spent by R2.246 million in respect of travel and subsistence costs, property payments in respect of current maintenance projects for ablution services in schools, inventory: other supplies relating to furniture procured for newly completed schools and managing agent fees for ongoing projects.

**2024/25 financial year:**

The department's budget allocation was increased by R95 million in the 2024/25 Adjustments Estimate to offset pressures under the NSNP grant because of a provincial directive that was not catered for in the NSNP grant. This allocation is not an increase to the NSNP grant allocation by National Treasury, as it was allocated from the Contingency Reserve and is included in the equitable share.

The department is projecting to over-spend by R1.872 billion as per the November IYM, mainly against *Compensation of employees* and *Goods and services*. This partly relates to the budget pressures as a result of the significant reduction of the department's budget from 2021/22 onward, as explained. The department indicated that the budget cuts have resulted in the unaffordability of some filled and vacant posts. Further contributing to these budget pressures was the 2024 wage agreement being implemented without funding in 2024/25. National Treasury expected departments to budget for a 4.4 per cent increase while the increase was concluded at 4.7 per cent. Due to ongoing budget pressures against this category, the department was only able to budget for a minimal portion of the wage increase from within their constrained budget.

**2025/26 MTEF:**

Over the 2025/26 MTEF, the department's budget shows growth of 2.7 per cent from the 2024/25 Revised Estimate to 2025/26. This low growth is due to the projected over-spending in the 2024/25 Revised Estimate, meaning that 2024/25 is a high base. Also, the budget cuts made over the 2021/22 MTEF were higher in the outer years, thus impacting the budget growth in 2024/25. There is positive growth of 4.2 per cent in 2026/27 and 4.7 per cent in 2027/28. In the 2025/26 MTEF, the department's equitable share was increased, as follows:

- An addition of R64.002 million, R262.785 million and R427.310 million, respectively, to address budget pressures that have been evident since the 2021/22 MTEF fiscal consolidation budget cuts.
- Additional funding of R497.171 million in 2025/26, R535.717 million in 2026/27 and R563.439 million in 2027/28 for the wage agreement that departments were told to budget for (4.6 per cent) versus the amount that was agreed to at the bargaining council (5.5 per cent).
- An addition of R260.852 million was made in 2025/26 only for the PYEI. This is anticipated to allow for the appointment of 10 322 educator assistants. The funding will cover stipends, UIF for the employer contribution and for project management fees.

There were also additions made to the conditional grants, as follows:

- The EIG receives an incentive allocation of R93 million in 2025/26 only. In addition, the department is allocated R488 000 in 2025/26, R455 000 in 2026/27 and R475 000 in 2027/28 in respect of the wage agreement against the grant where departments were told to budget for a cost of living adjustment (4.6 per cent) versus the amount that was agreed to at the bargaining council (5.5 per cent).
- The HIV and AIDS (Life-Skills Education) grant receives R411 000, R439 000 and R461 000 over the 2025/26 MTEF, in respect of the 2025 wage agreement, as explained. The department is further allocated additional inflationary allocation of R3.238 million in 2027/28 only.
- The NSNP grant is increased by R36.802 million in 2025/26, R3.728 million in 2026/27 and a further increase of R112.752 million in 2027/28. These increases include additions of R3.475 million, R3.728 million and R3.904 million over the 2025/26 MTEF, in respect of the 2025 wage agreement, as explained.
- The ECD grant is increased by R17.402 million in 2025/26, with a further increase of R37.467 million in 2026/27 and R54.082 million in 2027/28. These increases include additions of R51 000, R54 000 and R56 000 over the 2025/26 MTEF, in respect of the 2025 wage agreement, as explained.
- The LPID grant receives R230 000, R247 000 and R257 000 over the 2025/26 MTEF, in respect of the 2025 wage agreement, as explained. The department is further allocated an additional inflationary allocation of R1.924 million in 2027/28 only.
- The EPWP Integrated Grant for Provinces receives R11.471 million in 2025/26 only. This allocation includes an addition of R36 000 in respect of the 2025 wage agreement, as explained. It must be noted that this grant is now merged with the Social Sector EPWP Incentive Grant for Provinces from

2025/26, with the merged grant still intended to fund the same functions that were supported by both grants previously.

The outer year for the provincial equitable share grows by 4.7 per cent as a result of the additional funding allocated to the department.

## 6.2 Departmental receipts collection

Table 5.2 illustrates the revenue collected by the DOE over the seven-year period: 2021/22 to 2027/28. Details of these receipts are presented in the *Annexure – Vote 5: Education*.

**Table 5.2 : Summary of departmental receipts collection**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	61 557	75 241	64 826	66 822	66 822	67 725	69 815	73 026	74 171
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	51 109	8 871	496	509	509	788	532	556	581
Sale of capital assets	-	3 379	-	-	-	-	-	-	-
Transactions in financial assets and liabilities	58 600	27 689	38 531	47 587	47 587	30 081	46 500	47 900	49 100
<b>Total</b>	<b>171 266</b>	<b>115 180</b>	<b>103 853</b>	<b>114 918</b>	<b>114 918</b>	<b>98 594</b>	<b>116 847</b>	<b>121 482</b>	<b>123 852</b>

*Sale of goods and services other than capital assets* consists of commission received on payroll deductions such as insurance premiums and garnishee orders, tender fees, re-marking fees, script viewing, certificate reprints, housing, and parking rental, etc. The fluctuating trend is due to the unpredictable nature of this category. Inflationary growth is expected over the MTEF.

*Interest, dividends and rent on land* relates to receipts from interest bearing accounts and interest charged on outstanding debts such as breached bursary contracts, etc. The revenue collection trend varies over the seven-year period due to the unpredictable nature of this revenue source. The higher revenue collection in 2021/22 and 2022/23 relates to debts written off by the department at the end of 2020/21. The department processed debt write-off amounts totaling R142.299 million as at the end of March 2021, resulting in the interest reflected against this category. The revenue budget over the MTEF shows inflationary growth.

*Transactions in financial assets and liabilities* relates to recoveries from previous years' expenditure such as staff debts, over-paid suppliers, etc. The fluctuations over the seven-year period are due to the unpredictable nature of this revenue source. The budget over the MTEF is based on historic performance in respect of this category. The high collection in 2021/22 was due to the recovery from staff debts being higher than anticipated. The department will continue its drive to collect staff debts over the MTEF.

## 6.3 Donor funding – Nil

## 7. Payment summary

This section provides information pertaining to the Vote as a whole at an aggregated level, including payments and budgeted estimates in terms of programmes and economic classification. Further details are given below, as well as in the *Annexure – Vote 5: Education*.

### 7.1 Key assumptions

The following key assumptions were applied in formulating the 2025/26 MTEF budget:

- In 2024/25 and over the 2025/26 MTEF, the National Treasury has not provided any funding for the 2024 wage agreement which has resulted in increased pressures estimated at R2.687 billion in 2024/25 against *Compensation of employees*. This relates to the 2024 wage agreement where National Treasury expected departments to budget for a 4.4 per cent increase while the increase was concluded at 4.7 per cent, as well as the 1.5 per cent pay progression. Due to ongoing budget pressures against

this category, the department was only able to budget for a minimal portion of the wage increase from within their constrained budget.

- Over the 2025/26 MTEF, National Treasury directed provinces to budget for an increase of 4.5 per cent per annum which the department has been unable to comply with in view of the budget pressures arising from historic budget cuts.
- *Compensation of employees* shows positive growth of 6.3 per cent, 4.3 per cent, and 4.7 per cent for the 2025/26 MTEF when comparing budget to budget, however, the growth rate is only 3.2 per cent in 2025/26 when compared to the 2024/25 Revised Estimate. The growth is insufficient to cater for the payment of both the wage agreement and the 1.5 per cent pay progression, which amount to 6.1 per cent, and renders the department's budget insufficient to cater for the currently filled staff establishment and therefore does not allow for the filling of any critical vacant posts.
- The department's *Compensation of employees* baseline continues to be severely impacted by the 2021/22 MTEF fiscal consolidation and wage freeze budget cuts, with the limited growth in 2025/26 attributed to the carry-through of the net baseline cuts at R5.983 billion in 2025/26. Additional funds were allocated by the National Treasury in the 2022/23, 2023/24, 2024/25 and 2025/26 MTEF budget processes, which partially offset the pressures resulting from the budget cuts, but these are not sufficient to completely offset the current budget pressures within the department. The budget cuts result in the unaffordability of approximately 3 829, 4 870, and 5 969 filled educator and support posts, and a further 7 678, 7 667, and 7 667 vacant educator and support posts, over the MTEF. The department will continue to implement its turnaround strategy to manage personnel numbers including deploying surplus educators to vacant posts, undertaking a headcount verification exercise to realise savings, improved leave management, and will continue with the rationalisation of non-viable schools, while early retirements could also have a positive impact as expenditure may be reduced when replacing retired educators with more junior educators resulting in lower costs.
- In 2025/26, the EPWP Integrated Grant for Provinces and Social Sector EPWP Incentive Grant for Provinces have been combined into a single grant, namely the EPWP Integrated Grant for Provinces as part of National Treasury's ongoing conditional grant review. The department receives R11.471 million from the EPWP Integrated Grant for Provinces used to employ people to undertake work, such as cleaning school gardens, grounds, and ablution facilities through labour-intensive methods using unemployed youth and indigent women.
- The funding subsidy for public ordinary schools is not yet in line with the National Norms and Standards for School Funding due to budget constraints, which impact the ability of schools to pay domestic accounts and other operational costs.
- The BELA Act was signed into law on 13 September 2024. This legislation aims to amend certain aspects of the country's education laws to enhance the governance and management of schools, improve the quality of education, and address issues related to the regulation of the schooling system with an emphasis on the promotion of multilingualism and the inclusion of indigenous languages, ensuring that language is not a barrier to education. This includes the translation of ECD practitioners who hold the required NQF 6 qualification and above, which qualifies them for a translation to a substantive teaching posts. The department does not have sufficient funding to afford the carry-through costs of implementing this translation for all qualifying staff due to the substantial budget cuts implemented over the 2024/25 MTEF, as well as the carry-through of the 2021/22 MTEF budget cuts. No funding has been provided to the department to support the implementation of this revised legislation. The department has still to ascertain the full financial implications of the implementation of this Act.

## 7.2 Amendments to provincial and equitable share funding: 2023/24 to 2025/26 MTEF

Table 5.3 shows amendments to the provincial and equitable share funding over the 2023/24, 2024/25, and 2025/26 MTEF periods, and excludes conditional grant funding. The carry-through allocations for the outer year are based on the incremental percentage used in the 2025/26 MTEF.

**Table 5.3 : Summary of amendments to provincial and equitable share allocations for the 2023/24 to 2025/26 MTEF**

R thousand	2023/24	2024/25	2025/26	2026/27	2027/28
<b>2023/24 MTEF period</b>	<b>2 294 142</b>	<b>2 164 105</b>	<b>2 158 039</b>	<b>2 255 151</b>	<b>2 356 633</b>
Cost of living adjustment carry-through (3%)	1 135 469	1 087 589	1 100 126	1 149 632	1 201 365
PES data update and own revenue reductions	-	(270 661)	(476 451)	(497 891)	(520 296)
Funds from National Treasury for budget pressures	1 158 673	1 347 177	1 534 364	1 603 410	1 675 564
<b>2024/25 MTEF period</b>		<b>2 051 276</b>	<b>2 224 294</b>	<b>2 293 522</b>	<b>2 396 730</b>
Fiscal consolidation reduction by National Treasury		(2 027 185)	(2 003 142)	(2 143 972)	(2 240 451)
Additions for 2023 wage agreement carry-through		4 087 418	4 236 601	4 409 758	4 608 197
Reduction of 2023 wage agreement as covered under CG budget		(8 957)	(9 165)	(9 364)	(9 785)
Technical adjustment to 2026/27		-	-	37 100	38 770
<b>2025/26 MTEF period</b>			<b>822 025</b>	<b>798 502</b>	<b>990 749</b>
Additional funding to assist with budget pressures			64 002	262 785	427 310
Funds for 2025 wage agreement shortfall			497 171	535 717	563 439
Presidential Youth Employment Initiative			260 852	-	-
<b>Total</b>	<b>2 294 142</b>	<b>4 215 381</b>	<b>5 204 358</b>	<b>5 347 175</b>	<b>5 744 112</b>

In the 2023/24 MTEF, the department's equitable share baseline was increased as follows:

- Amounts of R1.135 billion, R1.088 billion and R1.100 billion, respectively, with carry-through, were allocated to the department for the carry-through costs of the 3 per cent cost of living adjustment. This was allocated against *Compensation of employees* in Programmes 1, 2, 4 and 7.
- Additional funds of R1.159 billion, R1.347 billion and R1.534 billion, respectively, with carry-through, were provided by National Treasury to address budget pressures relating to the 2021/22 MTEF budget cuts. This was allocated entirely against *Compensation of employees* in Programme 2.
- The department's budget was reduced by R270.661 million and R476.451 million in 2024/25 and 2025/26, respectively, with carry-through, as a result of the equitable share data update and own revenue reductions. These cuts were effected entirely against Programme 2 under *Compensation of employees*. It is noted that no cuts were effected against DOE in 2023/24 in this regard.

In the 2024/25 MTEF, the following changes were made to the department's baseline:

- The equitable share was reduced by amounts of R2.027 billion in 2024/25, R2.003 billion in 2025/26 and R2.144 billion in 2026/27, with carry-through, due to fiscal consolidation reduction by National Treasury and downward revisions to the equitable share following the annual data updates of the equitable share formula. This was effected under Programme 2 against *Compensation of employees*.
- The baseline was increased by R4.087 billion, R4.237 billion and R4.410 billion over the MTEF, with funding from National Treasury allocated to *Compensation of employees*, for the carry-through costs of the 2023 wage agreement, with this amount fully compensating the department for this cost. This was allocated under Programme 2, against *Compensation of employees*.
- The equitable share baseline was decreased by R8.957 million, R9.165 million and R9.364 million over the MTEF, with carry-through, in respect of the 2023 wage agreement as these funds were moved to the department's conditional grant budget as some grants pay salaries.
- There was an increase of R37.100 million in 2026/27 and R38.770 million in 2027/28 related to a technical adjustment, affecting Programme 1 and *Compensation of employees*.

In the 2025/26 MTEF, the following changes were made to the department's baseline:

- There was an increase of R64.002 million, R262.785 million and R427.310 million over the three MTEF years, respectively, being additional funding to address budget pressures from previous budget cuts in the 2020/21 and 2021/22 MTEFs. These funds became available as a result of data updates to the equitable share formula which worked in the province's favour.
- There was an increase of R497.171 million in 2025/26, R535.717 million in 2026/27 and R563.439 million in 2027/28 in respect of the wage agreement that departments were told to budget for (4.6 per cent) versus the amount that was agreed to at the bargaining council (5.5 per cent).
- An addition of R260.852 million was made in 2025/26 only for the PYEI. This is anticipated to allow for the creation of 10 322 educator assistant jobs, as explained.

Note that additional funding was allocated in the 2012/13 MTEF for improving infrastructure support. Although no longer visible in Table 5.3, this funding was specifically and exclusively appropriated and the department has appointed administrative support staff who assist the Works Inspectors. It should be noted



that, in the 2024/25 Adjustments Estimate, the department requested that a portion of these funds be used to offset these budget pressures. The amounts of R16.790 million, R17.562 million, and R18.352 million, remain ring-fenced for this purpose over the 2025/26 MTEF, but the department may request consideration to be given to utilise any savings from this allocation in-year, if required.

### 7.3 Summary by programme and economic classification

Tables 5.4 and 5.5 provide a summary of the Vote's payments and budgeted estimates by programme and economic classification, for the seven-year period.

The services rendered by the department are categorised in seven programmes, which are aligned to the uniform budget and programme structure of the Education sector.

**Table 5.4 : Summary of payments and estimates by programme: Education**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Administration	1 998 936	2 088 047	2 145 562	2 341 621	2 331 621	2 281 404	2 707 722	2 631 439	2 645 352
2. Public Ordinary School Education	47 366 520	48 923 595	50 944 624	52 217 275	52 311 685	54 231 934	54 786 072	57 529 124	60 065 969
3. Independent School Subsidies	91 828	91 829	85 508	85 500	74 986	74 986	75 500	82 500	86 213
4. Public Special School Education	1 462 881	1 528 832	1 649 033	1 727 871	1 774 157	1 767 266	1 853 531	1 962 933	2 051 392
5. Early Childhood Development	1 977 782	1 911 703	1 956 476	2 089 021	2 129 021	2 115 897	2 266 872	2 406 610	2 516 131
6. Infrastructure Development	2 742 190	2 807 115	3 022 346	2 687 657	2 687 657	2 687 657	2 822 844	2 865 284	3 309 016
7. Examination and Education Related Services	3 020 832	2 990 432	3 111 856	1 839 643	1 774 461	1 796 338	2 177 665	1 992 265	2 081 917
<b>Total</b>	<b>58 660 969</b>	<b>60 341 553</b>	<b>62 915 405</b>	<b>62 988 588</b>	<b>63 083 588</b>	<b>64 955 482</b>	<b>66 690 206</b>	<b>69 470 155</b>	<b>72 755 990</b>

**Table 5.5 : Summary of provincial payments and estimates by economic classification: Education**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>53 692 178</b>	<b>55 649 346</b>	<b>58 233 619</b>	<b>58 236 998</b>	<b>58 658 813</b>	<b>60 537 561</b>	<b>61 619 757</b>	<b>64 324 078</b>	<b>67 058 969</b>
Compensation of employees	48 847 511	50 477 531	52 363 799	51 891 369	51 933 661	53 440 081	55 160 209	57 557 063	60 282 870
Goods and services	4 844 490	5 165 100	5 869 334	6 345 629	6 725 152	7 097 364	6 459 548	6 767 015	6 776 099
Interest and rent on land	177	6 715	486	-	-	116	-	-	-
<b>Transfers and subsidies to:</b>	<b>2 749 886</b>	<b>2 403 636</b>	<b>2 461 826</b>	<b>2 806 732</b>	<b>2 523 760</b>	<b>2 516 381</b>	<b>2 890 021</b>	<b>3 016 386</b>	<b>3 152 319</b>
Provinces and municipalities	4 028	1 838	3 281	6 089	3 589	3 589	6 362	6 655	6 954
Departmental agencies and accounts	40 000	55 000	-	125 820	62 910	62 910	127 707	133 582	139 593
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	2 477 035	2 120 518	2 224 580	2 470 535	2 257 413	2 257 413	2 607 481	2 720 849	2 843 483
Households	228 823	226 280	233 965	204 288	199 848	192 469	148 471	155 300	162 289
<b>Payments for capital assets</b>	<b>2 218 905</b>	<b>2 288 537</b>	<b>2 219 868</b>	<b>1 944 858</b>	<b>1 901 015</b>	<b>1 901 270</b>	<b>2 180 428</b>	<b>2 129 691</b>	<b>2 544 702</b>
Buildings and other fixed structures	2 173 073	2 222 596	2 160 438	1 915 910	1 856 395	1 856 395	2 143 418	2 091 439	2 504 728
Machinery and equipment	45 832	65 941	59 430	28 948	44 620	44 875	37 010	38 252	39 974
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>34</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>58 660 969</b>	<b>60 341 553</b>	<b>62 915 405</b>	<b>62 988 588</b>	<b>63 083 588</b>	<b>64 955 482</b>	<b>66 690 206</b>	<b>69 470 155</b>	<b>72 755 990</b>

The budget growth for the 2025/26 MTEF was impacted by the budget cuts effected in previous budget processes, especially over the 2021/22 MTEF. These cuts were offset to some extent by an injection of funds allocated to the department over the 2022/23, 2023/24 and 2024/25 MTEF periods. The department has an aggregate budget growth of 4.4 per cent from the 2024/25 Adjusted Appropriation to 2025/26 and 1.4 per cent growth when compared to the Revised Estimate, because of the projected over-spending at the end of 2024/25, as reflected in the November 2024 IYM.

Programme 1 shows a minor decrease in the 2024/25 Adjusted Appropriation which relates to savings that were realised against *Compensation of employees* due to vacant office-based posts at the district and head office levels. The growth in 2025/26 relates to reprioritisation that was undertaken to *Compensation of employees* to cater for the wage increase and the 1.5 per cent pay progression, the increase in PSIRA rates for security and cleaning services in districts and head office, to cater for the replacement of obsolete IT equipment and SITA costs for the continued roll-out of the modernisation of ICT, as well as the reprioritisation undertaken from Programme 6 to fund the implementation of the payroll and e-submission systems, as well as to address essential maintenance of administrative buildings in districts and head

office. The reprioritisation is only for 2025/26 and 2026/27. This reprioritisation is higher for 2025/26 and hence the decrease in 2026/27. It must be noted that in 2024/25 there are 456 unaffordable vacant posts at an aggregate cost of R337.526 million under this programme and all the filled posts are budgeted for. The outer year growth is in line with inflation.

Programme 2 shows steady growth over the 2025/26 MTEF, after showing minimal growth from the 2024/25 Revised Estimate, partly influenced by net reprioritisation from this programme, as explained. While some reprioritisation was undertaken from this programme and within this programme to cater for the roll-out of ICT infrastructure and payment of domestic accounts in public ordinary schools, the growth over the MTEF is partly as a result of the additional funding of R64.002 million, R262.785 million and R427.310 million from additional equitable share funding over the MTEF that was entirely allocated to this programme against *Compensation of employees* to offset budget pressures against this category. The budget shows positive growth of 5.6 per cent from the 2024/25 Main Appropriation to 2025/26 and 4.8 per cent in 2026/27 and 4.7 per cent 2027/28. It should be noted that there is minimal growth of only 2.2 per cent, though, between the 2024/25 Revised Estimate and 2025/26, resulting in approximately 3 829, 4 870, and 5 969 filled educator and support staff posts being unaffordable over the 2025/26 MTEF under this programme. This programme has been the most severely impacted by the historic budget cuts, and therefore has the highest number of unaffordable posts. There are currently 7 678 unaffordable vacant posts under this programme. The largest portion of the equitable share budget cuts was effected against this programme when the 2021/22 MTEF budget cuts were implemented. Furthermore, the department's budget was reduced by R2.003 billion in 2025/26, R2.144 billion in 2026/27 and R2.242 billion in 2027/28 due to the 2024/25 MTEF fiscal consolidation reduction by National Treasury and downward revisions to the equitable share following the annual data updates of the equitable share formula. These cuts were effected entirely against the *Compensation of employees* budget in this programme. The budget includes additional funding of R4.237 billion, R4.410 billion and R4.611 billion over the MTEF, with funding from National Treasury allocated to *Compensation of employees* for the carry-through costs of the 2023 wage agreement, which was fully allocated to this programme. The department indicates that, although the additional equitable share funds received over the 2025/26 MTEF were fully allocated to this programme to reduce pressures, this additional allocation does not significantly reduce the budget shortfall in respect of filled and critical vacant posts. Also adding to the pressure was the fact that the 2024 wage agreement was implemented without any funding from National Treasury and this resulted in a further pressure, which is calculated to be R2.687 billion in 2024/25. As indicated, provinces were expected to budget for a 4.4 per cent increase but the department was unable to do so as a result of historic budget cuts. The department receives additional funding of R497.171 million, R535.717 million and R563.439 million over the 2025/26 MTEF for the 2025 wage agreement shortfall which is allocated under this programme, against *Compensation of employees*. The MTEF budget provides for the norms and standards for the transfer of subsidies to schools, the purchase, warehousing, and distribution of LTSM, and the Sanitary Dignity project, among others. In addition, the budget provides for the implementation and monitoring of the provincial academic improvement plan activities, the school nutrition programme, as well as the MST grant and the EPWP Integrated Grant for Provinces.

Programme 3 reflects negative growth of 11.7 per cent in 2025/26 against the 2024/25 Main Appropriation with the budget allocated entirely against *Transfers and subsidies to: Non-profit institutions* in this programme. This is ascribed to the reprioritisation that was undertaken in 2025/26 and 2026/27 following the declining number of independent schools that qualify for subsidies. Furthermore, a decision was taken by the department to pause the inflationary increase for transfers to independent schools over the MTEF, and to retain the current per learner allocation, as they have done with public ordinary schools, but this will be reviewed year-on-year. The subsidies provided by this programme are to assist independent schools which are not entirely privately managed, but are registered as non-profit organisations. The department will review the increase year-on-year, and the transfers will be increased if funding allows and depending on the number of schools that qualify and learner numbers. The indicative model for 2025/26 reflects that 115 schools and 29 454 learners will benefit from subsidies in this programme.

Programme 4 reflects a steady growth over the seven-year period. The minimal increase from the 2024/25 Main to the Adjusted Appropriation is due to a virement that was undertaken from Programme 7, against *Transfers and subsidies to: Departmental agencies and accounts* with respect to the transfer that was budgeted to be made for services rendered by the Education Training Development Practice (ETDP)

SETA. These funds were moved to *Compensation of employees* under this programme to offset the shortfall in respect of the 2024 wage agreement, which was not adequately budgeted for. The growth of 7.3 per cent in 2025/26 from the 2024/25 Main Appropriation includes reprioritisation of funds from Programme 2 to offset pressures in *Compensation of employees*. The 2025/26 MTEF allocation includes the LPID grant, which seeks to assist in inclusive education for learners with intellectual disabilities in care centres and public special schools. In addition, the budget caters for transfers to special schools for the purchase of LTSM resources, and the procurement of specialised equipment, assistive devices, and support materials for support care centres, as well as operational costs. The programme also provides for the purchase of buses in 2025/26 for transporting disabled learners in special schools, in line with the learner transport policy. There are currently 456 unaffordable vacant posts at an aggregate cost of R147.481 million under this programme and all the filled posts are budgeted for.

Programme 5 reflects a fluctuating trend over the seven-year period. The increase of R40 million from the 2024/25 Main to the Adjusted Appropriation was against *Compensation of employees* as a result of reprioritisation undertaken to offset the shortfall in respect of the 2024 wage agreement, which was not adequately budgeted for. The growth of 8.5 per cent in 2025/26, from the 2024/25 Main Appropriation, and 6.2 per cent in 2026/27, includes reprioritisation of funds from Programme 2 to offset pressures in *Compensation of employees*, as well as the increase against the ECD grant of R17.402 million in 2025/26, with a further increase of R37.467 million in 2026/27 and R54.082 million in 2027/28. The growth over the 2025/26 MTEF provides for transfers to non-profit organisations in respect of crèches. This programme also provides for the training of ECD practitioners, transfers to ECD centres in public ordinary schools, the purchase of inventory: LTSM such as educational toys, story books, etc. and appropriate furniture for Grade R classes, such as chairs and desks. Qualified Grade R educators are paid from this programme, as well as community members who work in crèches and facilitate programmes for young children while receiving training towards an ECD NQF 4 qualification to be qualified ECD practitioners. There are currently 187 unaffordable vacant posts at an aggregate cost of R93.787 million under this programme and all the filled posts are budgeted for.

Programme 6 fluctuates over the seven-year period, which is mainly ascribed to in-year once-off additional funding from both provincial cash resources and National Treasury to address infrastructure backlogs including water and sanitation in schools, disaster and incentive funds, as well as the reprioritisation undertaken from this programme over the 2025/26 MTEF. The 2025/26 MTEF allocation provides for filled and vacant posts, which are funded by the EIG, maintenance and repairs to schools and office buildings, major upgrades and additions, refurbishments, provision of Learners with Special Education Needs (LSEN) schools to cater for learners with special needs, and the construction of new infrastructure mainly for projects already on site, as well as upgrades to existing infrastructure. The department was allocated R269.313 million in 2023/24 for the carry-through costs associated with the repairs and rehabilitation of schools damaged by the April 2022 floods, as well as the incentive allocation, but this was partially offset by budget cuts made in-year by the National Treasury to the EIG due to lower than expected revenue to be collected *via* SARS. This funding was once-off and hence the decrease in 2024/25. The roll-out of water and sanitation projects, repairs to storm and flood-damaged schools, and upgrades and additions will continue over the MTEF. The EIG receives an incentive allocation of R93 million in 2025/26 only. The implementation of the borehole programme, as well as water and sanitation in schools, will continue over the MTEF.

Programme 7 shows fluctuations from 2021/22 to 2023/24 which relate to the additional funds for the PYEI Fund towards the appointment of unemployed youth. These funds were allocated under this programme, in line with the sector requirements. The reduction from 2023/24 to 2024/25 is due to the PYEI not being allocated in 2024/25. The decrease from the 2024/25 Main to the Adjusted Appropriation is due to virements that were undertaken from *Transfers and subsidies to: Departmental agencies and accounts* in respect of the transfer that was budgeted to be made for services rendered by the ETDP SETA, as well as from savings against *Compensation of employees* due to vacant posts and were moved to other programmes to offset *Compensation of employees* pressures. The 2025/26 MTEF reflects a fluctuating trend, with 2025/26 showing a significant increase due to the allocation of R260.852 million in 2025/26 only for the PYEI, thus explaining the decrease in 2026/27 before the inflationary increase in 2027/28. The expenditure for this programme is influenced by the number of learners writing matric and common tests in all grades. The MTEF allocations provide for strengthening of the marking processes, the HIV and

AIDS (Life-Skills Education) grant for training and workshops of educators and peer education, as well as purchase of material such as life-skills teacher manuals, etc. It must be noted that *Transfers and subsidies to: Departmental agencies and accounts* in respect of the transfer for services rendered by the ETDP SETA is set at a significantly higher rate than the amount the department transferred in 2024/25 as this falls in line with the requirements of the Skills Development Levies Act. There are currently 351 unaffordable vacant posts at an aggregate cost of R270.708 million under this programme and all the filled posts are budgeted for.

*Compensation of employees* reflects an increase from the 2024/25 Adjusted Appropriation to the Revised Estimate due the 2024 wage agreement which was not adequately budgeted for, as well as budget pressures against this category as a result of historic budget cuts. This category shows growth of 3.2 per cent in 2025/26 (as based on the 2024/25 Revised Estimate), and positive growth of 4.3 per cent in 2026/27, and 4.7 per cent in 2027/28. This indicates that the in-year pressures against this category will persist and are likely to affect the appointment of temporary or substitute educators, cleaners, volunteer school safety officers, payment of the remote allowance, and the increase in stipends for ECD practitioners. As mentioned above, the historic budget cuts have rendered 11 507, 12 537, and 13 636 educator and support staff posts unaffordable over the MTEF, of which 3 829, 4 870, and 5 969 posts are currently filled. The department will continuously review the post establishment to manage the number of posts in line with the budget affordability over the MTEF, including addressing issues such as recovering staff debt and effective management of incapacity leave and PPN. The turnaround strategies implemented by the department, such as addressing inefficiencies in the appointment of temporary educators, leave management, managing the PPN in schools where there are excess educators based on the school enrolment, deploying surplus educators to posts that become vacant, reduction of staff debts, control of overtime, finalisation of cases of suspended officials, timeous pay-outs of leave gratuities in district offices and control of travel and subsistence, will continue over the 2025/26 MTEF to generate savings and improve efficiencies to remain within the budget. Furthermore, the department is undertaking a headcount verification exercise to realise savings, which is likely to have a positive impact against this category, according to the department. The 2025/26 MTEF budget includes additional funding of R64.002 million in 2025/26, R262.785 million in 2026/27, and R427.310 million in 2027/28, allocated entirely against this category to assist with the budget pressures. Furthermore, this category includes additional funding of R497.171 million, R535.717 million and R563.439 million over the 2025/26 MTEF for the 2025 wage agreement shortfall. Despite the additional funding provided, the department's budget is likely to continue to show some pressure.

*Goods and services* shows growth over the seven-year-period. The increase from the 2024/25 Main to the Adjusted Appropriation was as a result of a shift from *Transfers and subsidies to: Non-profit institutions* to this category in respect of Section 21 schools with function (c) who opted to purchase inventory: LTSM through a management agent instead of procuring this on their own and deductions made against schools that have defaulted on the payment of domestic accounts. Also contributing to the increase was an allocation of R95 million in the 2024/25 Adjustments Estimate to offset pressures under the NSNP as the grant was funded at 95 per cent of participating learners and the province fed 100 per cent of the participating learners. The further increase in the 2024/25 Revised Estimate relates to property payments due to municipalities terminating services in order for the department to pay municipal debts on behalf of defaulting schools. This pressure has arisen from the department having insufficient funding to increase the norms and standards, in line with the national benchmark, to schools. The department's ability to assist with this debt is dependent on the availability of cash resources. The 2025/26 year reflects limited growth due to 2024/25 being a high base because of the pressures from property payments and a shortfall in the NSNP, as well as limited funding being available for reprioritisation to be undertaken by the department to cater for operational costs and infrastructure maintenance and repair projects for administrative buildings. This category provides for training and development to ensure that educators are developed in various priority areas, such as workshops on curriculum changes and training of SMTs. In addition, provision is made for property payments for domestic accounts, operating payments to print memos for NSC exams and printing of continuous assessment common tests for Grades 10 – 12, travel and subsistence for school monitoring, monitoring of school feeding in various district offices in respect of the NSNP grant, provision for the Sanitary Dignity project, the maintenance and repairs of school infrastructure and ECD centres, purchase of inventory: LTSM including distribution and warehousing, the school security initiative, PSRIP, as well as roll-out of ICT programmes, among others.

*Transfers and subsidies to: Provinces and municipalities* relates to the renewal of motor vehicle licences and reflects inflationary growth over the MTEF.

*Transfers and subsidies to: Departmental agencies and accounts* reflects transfers made to the ETDP SETA in respect of the Skills Development Levies Act. The low amounts transferred from 2021/22 to the 2024/25 Revised Estimate relate to enforced savings in respect of the transfer to the ETDP SETA. The department implemented a turnaround strategy to manage pressures within the Vote and took a decision, in consultation with the SETA, to reduce the budget for the SETA in various years, including in 2024/25. The department has increased the allocation again from 2025/26 onward to comply with the DPSA directive issued in 2015 that 1 per cent of the salaries and wages budget be allocated to training. The alignment with the directive places pressure on the funding for departmental priorities, however, one of the strategic outputs of the department is to ensure a competent cohort of educators and management with the required skills for curriculum delivery and assessment. The department indicated that an in-year budget review will be undertaken again, in consultation with various stakeholders, looking at various spending pressures and areas where savings can be realised.

*Transfers and subsidies to: Non-profit institutions* fluctuates, largely influenced by the unpredictability of learner enrolment numbers in both public ordinary and independent schools, as well as the extensive reprioritisation undertaken from this category over the 2025/26 MTEF. Also, some of the Section 21 schools opt to procure inventory: LTSM through the management agent resulting in lower expenditure against this category. Due to budget pressures within the Vote, the funding subsidy for public ordinary schools is below the sector norms and standards. The growth over the 2025/26 MTEF makes provision for transfers to quintile 1 – 5 schools in respect of public ordinary schools, independent schools, public special schools and public ordinary schools that offer ECD, as well as NPOs that were transferred to the department as a result of the ECD function shift. The funds are utilised for the purchase of textbooks and stationery for Section 21(c) schools, for payment of operational costs such as domestic accounts, as well as small capital items required by the school, and for minor repairs and maintenance of all the physical infrastructure. As previously explained, the department will continuously look into strategies to address the funding gap for transfers to public ordinary schools. It should be noted that the department assists some schools who are struggling to pay their domestic accounts and provides top-up funding for school furniture and inventory: LTSM, where possible.

*Transfers and subsidies to: Households* caters for staff exit costs and claims against the state.

*Buildings and other fixed structures* fluctuates over the period, largely due to the incentive nature of the EIG allocations received towards disaster repair projects, additional funding provided from provincial cash resources, as well as the reprioritisation undertaken from this programme over the 2025/26 MTEF. The decrease from 2022/23 to 2023/24 was as a result of budget cuts made in-year by National Treasury to the EIG due to lower than expected revenue to be collected *via* SARS. The further decrease from the 2024/25 Main to the Adjusted Appropriation was due to the virement undertaken from projects that were progressing slower than planned to assist various districts in repairing a higher number of schools through the maintenance programme under *Goods and services*. The EIG receives an incentive allocation of R93 million in 2025/26 only and is allocated against this category. This category incorporates expenditure relating to storm and flood-damaged schools, vandalised schools, water and sanitation, as well as the provision of mobile classrooms.

*Machinery and equipment* fluctuates due to cost containment and enforced savings to ease pressure within the department. The increase from the 2024/25 Main to the Adjusted Appropriation was due to a shift undertaken to correct the budget allocation for the purchase of replacement computer equipment relating to the modernisation of ICT project, which was erroneously allocated to assets less than R5 000 under *Goods and services* during the 2024/25 MTEF process. The 2025/26 MTEF allocations provide for the procurement of motor vehicles for monitoring service delivery in districts and schools, IT equipment to replace obsolete equipment, as well as the purchase of school buses for special schools.

*Payments for financial assets* relates to a decision taken by the department, based on legal advice, to write off staff debts that could not be recovered. The department indicated that the debts written-off are prescribed and were over ten years old and dated back to the period 2004 to 2011.

## 7.4 Summary of conditional grant payments and estimates

Tables 5.6 and 5.7 provide a summary of conditional grant payments and estimates by programme and economic classification for the period 2021/22 to 2027/28.

Note that the historical figures set out in Table 5.6 reflect actual expenditure per grant, and should not be compared to those in Table 5.1, which represent the actual receipts with respect to each grant.

The department administers seven conditional grants over the 2025/26 MTEF, as the EPWP Integrated Grant for Provinces is now merged with the Social Sector EPWP Incentive Grant for Provinces. The details of these grants are included in the *Annexure – Vote 5: Education*. It is noted that most of the conditional grants receive an addition over the 2025/26 MTEF for the 2025 wage agreement, as explained in *Section 6.1: Summary of receipts and financing*.

**Table 5.6 : Summary of conditional grant payments and estimates by name**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Education Infrastructure grant	2 325 614	2 483 015	2 638 379	2 388 318	2 388 318	2 388 318	2 489 596	2 513 367	2 627 755
HIV and AIDS (Life-Skills Education) grant	61 450	61 176	59 822	65 952	65 952	65 952	69 280	72 416	75 676
National School Nutrition Programme grant	1 931 362	1 865 496	2 229 954	2 187 840	2 187 840	2 187 840	2 335 101	2 406 973	2 515 997
Maths, Science and Technology grant	67 856	70 244	62 123	71 988	71 988	71 988	74 445	77 854	81 373
Social Sector EPWP Incentive Grant for Provinces	28 543	30 505	29 517	20 971	20 971	20 971	-	-	-
EPWP Integrated Grant for Provinces	2 110	2 193	1 985	2 045	2 045	2 045	11 471	-	-
Learners with Profound Intellectual Disabilities grant	32 576	34 423	34 534	36 584	36 584	36 584	38 431	40 173	42 107
Early Childhood Development (ECD) grant	268 038	187 203	188 526	248 650	248 650	248 650	308 627	342 033	358 648
<b>Total</b>	<b>4 717 549</b>	<b>4 734 255</b>	<b>5 244 840</b>	<b>5 022 348</b>	<b>5 022 348</b>	<b>5 022 348</b>	<b>5 326 951</b>	<b>5 452 816</b>	<b>5 701 556</b>

**Table 5.7 : Summary of conditional grant payments and estimates by economic classification**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>2 463 737</b>	<b>2 507 520</b>	<b>2 968 113</b>	<b>2 919 200</b>	<b>2 984 107</b>	<b>2 984 107</b>	<b>2 951 573</b>	<b>3 121 883</b>	<b>3 243 024</b>
Compensation of employees	396 316	421 650	453 894	477 461	470 343	472 343	473 467	462 264	462 494
Goods and services	2 067 421	2 085 870	2 514 219	2 441 739	2 513 764	2 511 764	2 478 106	2 659 619	2 780 530
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>246 157</b>	<b>170 787</b>	<b>178 980</b>	<b>224 530</b>	<b>219 623</b>	<b>219 623</b>	<b>276 877</b>	<b>289 694</b>	<b>302 925</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	246 157	170 787	178 823	224 530	219 623	219 623	276 877	289 694	302 925
Households	-	-	157	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>2 007 655</b>	<b>2 055 948</b>	<b>2 097 747</b>	<b>1 878 618</b>	<b>1 818 618</b>	<b>1 818 618</b>	<b>2 098 501</b>	<b>2 041 239</b>	<b>2 155 607</b>
Buildings and other fixed structures	2 006 550	2 054 139	2 097 726	1 878 618	1 818 618	1 818 618	2 098 501	2 041 239	2 155 607
Machinery and equipment	1 105	1 809	21	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>4 717 549</b>	<b>4 734 255</b>	<b>5 244 840</b>	<b>5 022 348</b>	<b>5 022 348</b>	<b>5 022 348</b>	<b>5 326 951</b>	<b>5 452 816</b>	<b>5 701 556</b>

The EIG shows a significant increase from 2023/24 largely resulting from an addition of R109 million made in that year because of the incentive nature of the grant, as well as a disaster allocation for the rehabilitation of April 2022 flood-damaged schools of R269.313 million, thus explaining the drop in 2024/25. The grant shows growth of 4.2 per cent in 2025/26 as a result of the EIG receiving an incentive allocation of R93 million in 2025/26 only. In 2025/26 the department has 21 new or replacement schools at construction stage, 28 schools in construction stage with respect to the upgrades and additions programme, 133 schools at construction stage relating to the refurbishment and rehabilitation programme, 59 schools with respect to the eradication of asbestos, 5 technical high schools, 32 schools in construction on the eradication of pit latrines, outstanding commitments from 2024/25 on mobile classrooms, mobile kitchens, maintenance and repairs projects just to mention a few. The two outer years reflect low growth of 0.9 per cent in 2026/27 due to the once-off incentive allocation of R93 million received in 2025/26. The growth in 2027/28 is 4.6 per cent, in line with inflation.

The HIV and AIDS (Life-Skills Education) grant is aimed at increasing HIV, STI, TB knowledge and skills and decreasing risky sexual behaviour among learners and staff while promoting retention of vulnerable learners in schools. The decrease in 2023/24 relates to budget cuts made in-year by National Treasury due to lower than expected tax revenue to be collected *via* SARS. The 2025/26 allocation shows an increase at 5 per cent. It must be noted that the demand for services is increasing as is evidenced by the increase in the number of deliveries at health facilities by teenage girls between the ages 10-19 years as obtained from the health information systems. In order to address the increased demand for services and to upscale service delivery to vulnerable learners, two data capturers, two Deputy Directors and two Assistant Directors will be contracted in 2025/26. The payment of stipends to 750 Learner Support Agents who serve as a first line of support for vulnerable learners infected and affected by HIV and AIDS and social ills will continue. Also, other programmes, such as keeping girls and boys in schools, and training of educators to implement comprehensive sexuality education and HIV, AIDS and TB prevention programmes, will be intensified. Special attention will be given towards empowering SGB members on their roles in supporting South Africa's HIV prevention strategy and decreasing risky behaviour among learners. In addition, SMTs and School Based Support Teams will be trained to develop, review and implement plans to keep vulnerable learners in school. Advocacy and social mobilisation events, such as World AIDS Day, Child Protection Week, TB Awareness Day and My Life My Future Peer Education Camps, will be undertaken. Sexual and reproductive health services will be provided in primary and secondary schools, through the Integrated School Health Programme in collaboration with DOH, civil society partners, OSS and Local AIDS Councils. The department will also procure and distribute My Life My Future teaching and learning support resources.

The NSNP grant shows an upward trend, in line with the increase in schools participating in the grant. This grant was not affected by budget cuts in previous years and received additional allocations of R33.327 million in 2025/26 and R108.848 million in 2027/28. The 2025/26 MTEF allocations provide for *Compensation of employees* for staff at head office to manage the implementation of the programme and also staff to monitor feeding in districts, *Goods and services* for the procurement of food through service providers, as well as travel costs for head office officials and field workers to effectively monitor the grant activities. The targeted number of learners in 2025/26 is 2 500 794 in 5 405 schools. The department will continue to prioritise the provision of quality nutritious meals. The priorities for the programme will continue to be feeding, as well as the recruitment and training of 14 868 volunteer food handlers to be remunerated a stipend of R1 804, inclusive of UIF of R36.08. In 2025/26, the department will continue to request sponsorship in respect of the implementation of the nutrition education activities. The sponsorships received by the department comprise meals for the date of the event, t-shirts, playing equipment for learners, etc. and are not monetary.

The MST grant allocation caters for the supply of ICT resources to specifically identified schools, the supply of laboratory equipment, science apparatus and science consumables, the supply of tools to Technical High Schools, Agricultural High Schools and schools that offer Computer Application and Technology subjects, training of teachers and support for learners taking MST related subjects. The 2025/26 MTEF shows steady growth, and the grant is increased by R3.519 million in 2027/28. The tools and all other resources supplied to schools are for the enhancement of curriculum delivery, and thus increasing the number of suitably qualified educators and technically skilled learners in quintiles 1 – 3 schools. Training and development of teachers is in terms of structured training in teaching methodologies and subject content for an estimated 3 000 educators and Subject Advisors in Mathematics, Physical Science, computer applications and technology subjects, as well as the purchase of ICT equipment such as computer hardware, and software (including robotics, coding and ICT integration) for 167 schools. The grant will support an estimated 44 968 learners for MST enrichment programmes for the improvement of learner performance and increase the number of learners taking MST. The administration portion continues to provide for support expenses, such as travelling, accommodation, stationery, including support for two Cuban specialists. The Cuban specialists move across identified districts to provide support for the teaching and learning of Mathematics in the province by developing custom teaching and learning materials for the province, in terms of an international Cuba/South Africa exchange agreement.

The EPWP Integrated Grant for Provinces and Social Sector EPWP Incentive Grant for Provinces have been merged into one grant from 2025/26, namely the EPWP Integrated Grant for Provinces as part of the recommendations emanating from National Treasury's ongoing conditional grant review reforms. The

department receives R11.471 million from the EPWP Integrated Grant for Provinces used to employ people to undertake work, such as cleaning school gardens, grounds, and ablution facilities through labour-intensive methods using unemployed youth and indigent women.

The LPID grant shows steady growth, and provides for 36 approved posts, namely a Grant Manager, Speech and Language Therapists, Educational Psychologists, Physiotherapists, etc. It is estimated that 883 learners from special care centres and targeted schools will benefit from the grant. In addition, the MTEF caters for travelling and accommodation for outreach teams to monitor the 52 DSD special care centres and 20 special schools in supporting and collecting statistics of children with disabilities who need to attend special schools, as well as to capacitate special care centre managers to educate parents and care for children with disabilities. The grant is also aimed at capacitating caregivers, teachers, officials, and in-service Therapists to support learners with severe to profound intellectual disabilities. The department anticipates purchasing more LTSM toolkits and assistive devices for the special care centres and identified special schools, such as fine motor equipment, gross motor equipment, communication equipment, etc.

The ECD grant is allocated to provide subsidies to NPOs delivering ECD services and to assist with the maintenance of 44 government-owned ECD centres. The low spending in 2023/24 was due budget cuts made in-year by National Treasury due to lower than expected revenue to be collected *via* SARS. The reductions that were implemented over the 2022/23 MTEF against the grant were as a result of NDSD indicating that the subsidy component of this grant previously used the number of children who are eligible for the Child Support Grant in each province, whereas from 2022/23 onward, the formula uses the number of children targeted for subsidisation. The grant reflects steady growth over the 2025/26 MTEF due to the allocations made over the 2024/25 MTEF of R12.875 million in 2024/25, R47 000 in 2025/26, and R13.388 million in 2026/27, provided as a top-up to the subsidy amount to increase access to the ECD subsidy, pre-registration support packages, and nutrition support to ECD centres. Furthermore, amounts of R17.402 million in 2025/26, R37.467 million in 2026/27, and R54.082 million in 2027/28 were allocated to support the infrastructure component of the grant.

## 7.5 Summary of infrastructure payments and estimates

Table 5.8 presents a summary of infrastructure payments and estimates by category for the Vote, including both capital and current infrastructure for the period 2021/22 to 2027/28.

**Table 5.8 : Summary of provincial infrastructure payments and estimates by category**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Existing infrastructure assets</b>	<b>2 365 936</b>	<b>2 290 909</b>	<b>2 636 589</b>	<b>2 223 484</b>	<b>2 226 876</b>	<b>2 226 876</b>	<b>2 494 937</b>	<b>2 507 519</b>	<b>2 830 411</b>
Maintenance and repair: Current	428 090	479 126	736 150	617 866	690 773	690 773	614 792	736 280	660 292
Upgrades and additions: Capital	1 396 757	1 258 350	927 216	960 618	964 134	964 134	663 278	649 242	759 325
Refurbishment and rehabilitation: Capital	541 089	553 433	973 223	645 000	571 969	571 969	1 216 867	1 121 997	1 410 794
<b>New infrastructure assets: Capital</b>	<b>235 227</b>	<b>410 813</b>	<b>259 999</b>	<b>310 292</b>	<b>320 292</b>	<b>320 292</b>	<b>263 273</b>	<b>320 200</b>	<b>334 609</b>
<b>Infrastructure transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure transfers: Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers: Capital	-	-	-	-	-	-	-	-	-
<b>Infrastructure: Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Infrastructure: Leases</b>	<b>158 427</b>	<b>98 019</b>	<b>109 749</b>	<b>153 573</b>	<b>124 683</b>	<b>124 683</b>	<b>124 789</b>	<b>130 405</b>	<b>136 273</b>
<b>Non infrastructure<sup>1</sup></b>	<b>141 488</b>	<b>127 188</b>	<b>144 733</b>	<b>175 094</b>	<b>175 094</b>	<b>175 094</b>	<b>183 426</b>	<b>186 943</b>	<b>196 756</b>
<b>Total</b>	<b>2 901 078</b>	<b>2 926 929</b>	<b>3 151 070</b>	<b>2 862 443</b>	<b>2 846 945</b>	<b>2 846 945</b>	<b>3 066 425</b>	<b>3 145 067</b>	<b>3 498 049</b>
<i>Capital infrastructure</i>	<i>2 173 073</i>	<i>2 222 596</i>	<i>2 160 438</i>	<i>1 915 910</i>	<i>1 856 395</i>	<i>1 856 395</i>	<i>2 143 418</i>	<i>2 091 439</i>	<i>2 504 728</i>
<i>Current infrastructure</i>	<i>586 517</i>	<i>577 145</i>	<i>845 899</i>	<i>771 439</i>	<i>815 456</i>	<i>815 456</i>	<i>739 581</i>	<i>866 685</i>	<i>796 565</i>

1. Non infrastructure is a stand-alone item, and is therefore excluded from Capital infrastructure and Current infrastructure, but is included in the overall total

A detailed list of projects can be found in the 2025/26 ECE. The infrastructure budget fluctuates over the period and is now funded mainly by the EIG, with details as follows:

- *Maintenance and repair: Current* fluctuates over the seven-year period, mainly due to in-year reprioritisation to address pressures within the Vote. The increase in 2023/24 is attributed to the need to comply with the EIG grant framework amendment which required that 60 per cent of the grant is allocated to maintenance and rehabilitation, as opposed to 30 per cent, which was taken into account in periods before 2023/24. The increase from the 2024/25 Main to the Adjusted Appropriation was mainly from the virement undertaken from projects that were progressing slower than planned to assist the various districts in repairing a higher number of schools through the school maintenance



programme. The 2025/26 allocation marginally declined when compared to the 2024/25 Main Appropriation. The department intends to maintain 500 schools in 2025/26 as part of its planned maintenance programme. The scope of projects in this category includes the current rehabilitation of storm-damaged schools (various elements), the maintenance of ablution facilities such as desludging, as well as maintenance works at schools implemented through district offices (less than R500 000). The allocations over the MTEF also include funds for the maintenance portion of the ECD grant and will be utilised to implement projects in progress in various districts.

- *Upgrades and additions: Capital* makes up the largest portion of the infrastructure budget. The decrease in 2023/24 relates to the budget cuts made in-year by the National Treasury to the EIG due to lower than expected revenue to be collected *via* SARS. The 2024/25 allocation includes the once-off incentive allocation of R89 million as part of the EIG. The department will continue to implement various programmes, including the eradication of pit latrines where 1 291 schools pit latrines were eradicated, 32 schools are at the construction stage, and 54 schools were deemed non-viable. The department has 28 schools undergoing major upgrades and additions. These schools include Menzi High School in Umlazi, Siyakhanyisa Primary School in King Cetshwayo, Bulwer Primary School in Harry Gwala, among others. The department is also implementing the installation of boreholes and has 218 projects under construction. There are 59 schools targeted for the eradication of asbestos programme and these are currently under construction. These include Thengisangaye Primary School in Zululand, Thobani Senior Primary in iLembe, and Estcourt Secondary School in uThukela. Among other programmes being implemented under this category over the MTEF are fencing, electrification, installation of mobile classrooms, NSNP kitchens and Grade R classrooms.
- *Refurbishment and rehabilitation: Capital* fluctuates over the seven-year period. This category accounts for various projects, including storm-damaged schools, flood-damaged schools, and schools undergoing major refurbishment and rehabilitation. There are currently 133 schools under construction, and these include Ibisi Primary School in Harry Gwala, Nkomose Secondary School in Harry Gwala, and Makhasaneni Primary School in King Cetshwayo. The EIG receives an incentive allocation of R93 million in 2025/26 only and is allocated against this category.
- *New infrastructure assets: Capital* fluctuates over the seven-year period. The increase from the 2024/25 Main to the Adjusted Appropriation was as a result of a virement to this category to cater for expenditure for the Solomon Mahlangu School in Pinetown which was not adequately budgeted for. The department has since completed the construction of this school. There are currently 21 schools under construction against this category and these include Isikhalisezwe High School, Thembinkosi Primary School in Amajuba, Vimbukalo Primary School, Meadowsweet Combined School in the uThukela District, Phuthini Secondary School in uThukela, Collingwood Primary School in Umlazi, Dlilanga Secondary School in uMkhanyakude, Ntikili Primary School in uMkhanyakude, Sidingulwazi Primary School in uThukela, Zizamele Primary School in Harry Gwala, and Kwanyamazane Primary School in uMkhanyakude to mention a few. The department is also in the process of constructing a focus school, namely the Maritime School of Excellence in Umlazi aimed for completion in 2025/26. The operational costs for the school have been catered for, also, the school will be a fee paying school and therefore some operations will be funded by the school.
- *Infrastructure: Leases* caters for the leasing of office buildings in various district offices and reflects inflationary growth over the MTEF.
- *Non infrastructure* provides for management fees for implementing agents and for *Compensation of employees* for officials appointed in line with the grant framework. The department has filled 71 out of the 74 posts. The outstanding three posts to be filled are the Chief Director: Infrastructure Planning and Delivery and the Deputy Director: Programme Management and the Control Works Inspector.

## 7.6 Public-Private Partnerships – Nil

## 7.7 Transfers to public entities (listed i.t.o. Schedule 3 of the PFMA) and other entities

Table 5.9 provides details of transfers made to other entities over the seven-year period.

Table 5.9 : Summary of departmental transfers to public entities (listed i.t.o Schedule 3 of the PFMA) and other entities

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Transfers to public entities	-	-	-	-	-	-	-	-	-
Transfers to other entities	2 517 035	2 175 518	2 224 580	2 596 355	2 320 323	2 320 323	2 735 188	2 854 431	2 983 076
Section 21 schools	1 448 358	1 360 315	1 383 303	1 552 560	1 397 253	1 403 030	1 624 460	1 689 457	1 765 483
Section 20 schools (petty cash)	6 779	6 783	7 066	13 328	13 328	7 551	7 624	7 624	7 967
Independent Schools	91 828	91 829	85 508	85 500	74 986	74 986	75 500	82 500	86 213
Public Special Schools	139 501	148 703	151 035	157 297	153 583	153 583	164 344	171 904	179 640
ECD centres & Grade R	588 852	512 196	597 668	661 850	618 263	618 263	735 553	769 364	804 180
ETDP SETA	40 000	55 000	-	125 820	62 910	62 910	127 707	133 582	139 593
Special projects	201 717	692	-	-	-	-	-	-	-
<b>Total</b>	<b>2 517 035</b>	<b>2 175 518</b>	<b>2 224 580</b>	<b>2 596 355</b>	<b>2 320 323</b>	<b>2 320 323</b>	<b>2 735 188</b>	<b>2 854 431</b>	<b>2 983 076</b>

- Section 21 schools receive school allocations as a monetary transfer for the functions allocated to them and they must administer the funds in accordance with the provisions of the SASA. Some of these schools have a function in terms of SASA S21(c) to carry out their own procurement of textbooks and other school materials and deal directly with suppliers and contractors in line with standard procurement procedures. The allocations for 2025/26 include provisions for claims of learners who cannot pay for school fees and are therefore exempted from paying, as per the No-Fee School policy. These funds are therefore claimed by the school on behalf of learners who are from disadvantaged backgrounds but attend fee-paying schools in quintiles 4 – 5. As mentioned, the department still subsidises public ordinary schools below the National Norms and Standards for School Funding Regulations, and the current per learner allocation subsidy will be retained. The department continues to utilise IT systems such as SA-SAMS and Learner Unit Record Information and Tracking System (LURITS) to ensure accuracy in reported learner numbers. Furthermore, it should be noted that schools that experience challenges in paying their domestic accounts were assisted by the department in 2024/25, and this placed significant pressure on the departmental budget. The department is in engagement with municipalities and service providers to implement Smart Meters with an Integrated Shared Savings plan in an attempt to reduce these costs. The 2025/26 MTEF mainly relates to the anticipated purchases of inventory: LTSM, such as textbooks, library books, charts, computer hardware and software, home economics equipment, etc. as well as non-LTSM expenditures such as minor repairs and maintenance, cleaning materials, first aid kits, sporting equipment, electricity and water, rates and taxes, etc. The department indicated that, based on the indicative model, there are currently 5 452 schools and 2 501 023 learners subsidised in Section 21 schools, which is a decline from the number of learners subsidised in 2024/25. The number of schools declined because of the closure of non-viable schools throughout the year. The department cannot increase the per-learner allocation, as the costs for the increase in the per-learner allocation have a carry-through effect, and, with continual budget cuts, this will not be affordable over the MTEF. The department therefore assists instead, by topping up on school furniture, LTSM, and domestic accounts, where funding allows.
- Section 20 schools may only procure *Goods and services* through district offices and thus only receive 10 per cent of their allocation as an electronic bank cash transfer which is meant to assist the schools with their day-to-day running expenses. The 2025/26 MTEF allocations reflect increases in 2025/26, no growth in 2026/27 and minimal growth in 2027/28, based on the number of learners. The department indicated that, based on the indicative model, there are currently 297 schools and 127 693 learners subsidised in this category.
- The subsidies to independent schools are based on learner numbers as verified at the beginning of each school year and thereafter on a quarterly basis throughout the year. The 2025/26 MTEF allocations reflect inflationary increases in the outer years which can accommodate changes in the number of schools or learners being subsidised, while 2025/26 reflects limited growth due to the declining number of schools that qualify for subsidy in terms of SASA. The department reports that the indicative model reflects that there are 115 schools and 29 454 learners that will benefit from subsidies in this programme, which is a decline in the number supported in the prior year.
- Public special schools transfers reflect steady growth from 2021/22 to 2027/28 due to an increase in learners supported. The indicative model reflects 77 special schools with 22 077 learners, which is an increase from the number supported in the prior year.
- ECD centres and Grade R show steady growth from 2023/24 to 2027/28. The category is for payments relating to the ECD grant and equitable share to ECD centres, as well as transfer of operational costs

for the purchase of inventory: LTSM and core materials in 3 967 public ordinary schools that offer Grade R. The number of centres supported has increased to 3 346 from the prior year.

- ETDP SETA transfers relate to the contribution by the department to the SETA, as per the Skills Development Levies Act. The increase over the 2025/26 MTEF was to align to the DPSA directive issued in 2015 that 1 per cent of the salaries and wages budget be allocated to training. The department indicated that an in-year budget review is undertaken annually, in consultation with various stakeholders, looking at various spending pressures and areas where savings can be realised and these funds may need to be re-prioritised in-year as has been the case over the past few years.
- Special projects (PYEI) relates to in-year reprioritisation that was undertaken in the 2021/22 Adjustments Estimate to offset pressures towards the extension of the PYEI Fund project from 2020/21 to the end of April 2021, as well as additional funds which were allocated from DBE to appoint educator assistants, general school assistants, youth care workers, etc. In subsequent years, the decision was taken to pay these stipends on the PERSAL system and the budget was moved to *Compensation of employees*.

## 7.8 Transfers to local government

It is noted that, although the payment of motor vehicle licences falls under *Transfers and subsidies to: Provinces and municipalities*, these funds are not transferred to any municipality, and therefore the table reflecting transfers to local government is excluded.

## 7.9 Transfers and subsidies

Table 5.10 provides a summary of transfers and subsidies by programme and main category. It is noted that the department mainly transfers funds to schools, and the details are provided in this section and in Section 7.7.

- With regard to Programme 1:
  - *Provinces and municipalities* relates to provision for the renewal of motor vehicle licences.
  - *Households* under this programme reflects staff exit costs, as well as claims against the state, such as injury on duty and external bursaries for non-employees. These were awarded in respect of the youth empowerment programme to assist students from disadvantaged backgrounds to study towards an education-related qualification in Mathematics and Science. The 2025/26 MTEF allocations provide for inflationary increases for these costs.
- With regard to Programme 2:
  - *Non-profit institutions* reflects subsidies to schools as explained in Section 7.7.
  - *Households* fluctuates over the period under review and caters for staff exit costs, as well as claims against the state.
- With regard to Programme 3:
  - *Non-profit institutions* relate to funds which are transferred to independent schools as explained in Section 7.7.
- With regard to Programme 4:
  - *Non-profit institutions* provides for subsidies to special schools for the purchase of inventory: LTSM and other operational costs as explained in Section 7.7.
  - *Households* caters for staff exit costs over the MTEF.
- With regard to Programme 5:
  - *Non-profit institutions* reflects payments to ECD centres and Grade R in public ordinary schools as explained in Section 7.7.
  - *Households* caters for staff exit costs over the MTEF.

Table 5.10 : Summary of transfers and subsidies by programme and main category

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>1. Administration</b>	<b>25 145</b>	<b>28 256</b>	<b>24 780</b>	<b>37 090</b>	<b>30 150</b>	<b>28 021</b>	<b>38 752</b>	<b>40 534</b>	<b>42 358</b>
Provinces and municipalities	4 028	1 838	3 281	6 089	3 589	3 589	6 362	6 655	6 954
Motor vehicle licences	4 028	1 838	3 281	6 089	3 589	3 589	6 362	6 655	6 954
Households	21 117	26 418	21 499	31 001	26 561	24 432	32 390	33 879	35 404
Staff exit costs	20 271	24 162	17 853	25 296	25 296	23 167	26 429	27 644	28 888
External bursaries/legal claims	846	2 256	3 646	5 705	1 265	1 265	5 961	6 235	6 516
<b>2. Public Ordinary School Education</b>	<b>1 649 513</b>	<b>1 550 951</b>	<b>1 590 386</b>	<b>1 726 593</b>	<b>1 571 286</b>	<b>1 567 255</b>	<b>1 735 019</b>	<b>1 804 751</b>	<b>1 885 965</b>
Non-profit institutions	1 455 137	1 367 098	1 390 369	1 565 888	1 410 581	1 410 581	1 632 084	1 697 081	1 773 450
Section 21 schools	1 448 358	1 360 315	1 383 303	1 558 688	1 403 381	1 403 030	1 624 460	1 689 457	1 765 483
Section 20 schools	6 779	6 783	7 066	7 200	7 200	7 551	7 624	7 624	7 967
Households	194 376	183 853	200 017	160 705	160 705	156 674	102 935	107 670	112 515
Staff exit costs	193 772	183 519	198 873	160 705	160 705	152 227	102 935	107 670	112 515
Other transfers to households	604	334	1 144	-	-	4 447	-	-	-
<b>3. Independent School Subsidies</b>	<b>91 828</b>	<b>91 829</b>	<b>85 508</b>	<b>85 500</b>	<b>74 986</b>	<b>74 986</b>	<b>75 500</b>	<b>82 500</b>	<b>86 213</b>
Non-profit institutions	91 828	91 829	85 508	85 500	74 986	74 986	75 500	82 500	86 213
Independent schools	91 828	91 829	85 508	85 500	74 986	74 986	75 500	82 500	86 213
<b>4. Public Special School Education</b>	<b>143 590</b>	<b>152 031</b>	<b>154 610</b>	<b>163 289</b>	<b>159 575</b>	<b>158 329</b>	<b>170 604</b>	<b>178 452</b>	<b>186 483</b>
Non-profit institutions	139 501	148 703	151 035	157 297	153 583	153 583	164 344	171 904	179 640
Schools	139 501	148 703	151 035	157 297	153 583	153 583	164 344	171 904	179 640
Households	4 089	3 328	3 575	5 992	5 992	4 746	6 260	6 548	6 843
Staff exit costs	4 089	3 328	3 575	5 992	5 992	4 746	6 260	6 548	6 843
<b>5. Early Childhood Development</b>	<b>590 006</b>	<b>513 285</b>	<b>599 196</b>	<b>663 407</b>	<b>619 820</b>	<b>618 867</b>	<b>737 180</b>	<b>771 066</b>	<b>805 959</b>
Non-profit institutions	588 852	512 196	597 668	661 850	618 263	618 263	735 553	769 364	804 180
ECD centres	588 852	512 196	597 668	661 850	618 263	618 263	735 553	769 364	804 180
Households	1 154	1 089	1 528	1 557	1 557	604	1 627	1 702	1 779
Staff exit costs	1 154	1 089	1 528	1 557	1 557	604	1 627	1 702	1 779
<b>6. Infrastructure Development</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Households	-	-	101	-	-	-	-	-	-
Staff exit costs	-	-	101	-	-	-	-	-	-
<b>7. Examination and Education Related Services</b>	<b>249 804</b>	<b>67 284</b>	<b>7 245</b>	<b>130 853</b>	<b>67 943</b>	<b>68 923</b>	<b>132 966</b>	<b>139 083</b>	<b>145 341</b>
Departmental agencies and accounts	40 000	55 000	-	125 820	62 910	62 910	127 707	133 582	139 593
ETDP SETA	40 000	55 000	-	125 820	62 910	62 910	127 707	133 582	139 593
Non-profit institutions	201 717	692	-	-	-	-	-	-	-
Special Projects	201 717	692	-	-	-	-	-	-	-
Households	8 087	11 592	7 245	5 033	5 033	6 013	5 259	5 501	5 748
Staff exit costs	8 087	11 592	7 245	5 033	5 033	6 013	5 259	5 501	5 748
<b>Total</b>	<b>2 749 886</b>	<b>2 403 636</b>	<b>2 461 826</b>	<b>2 806 732</b>	<b>2 523 760</b>	<b>2 516 381</b>	<b>2 890 021</b>	<b>3 016 386</b>	<b>3 152 319</b>

- With regard to Programme 6, *Households* relates to staff exit costs.
- With regard to Programme 7:
  - *Departmental agencies and accounts* relates to transfers to the ETDP SETA and this relates to the contribution by the department to the ETDP SETA, as explained in Section 7.7.
  - *Non-profit institutions* relate to special projects, i.e. the PYEI Fund project that was extended from 2020/21 to the end of April 2021, as explained above.
  - *Households* caters for staff exit costs over the MTEF.

## 8. Programme description

The services rendered by the department are categorised under seven programmes for the 2025/26 MTEF, which conform to the uniform budget and programme structure for the Education sector. The payments and estimates for each programme are summarised in terms of sub-programmes and economic classification, and detailed in the *Annexure – Vote 5: Education*.

### 8.1 Programme 1: Administration

Programme 1 has five sub-programmes that are responsible for the functioning of the Office of the MEC for Education, overall management of the education system, education management services for the education system, human resource development for office-based staff, and EMIS. Tables 5.11 and 5.12 reflect payments and budgeted estimates relating to this programme for the period 2021/22 to 2027/28.

Table 5.11 : Summary of payments and estimates by sub-programme: Administration

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Office of the MEC	19 145	23 104	24 536	24 729	31 759	31 759	26 275	27 704	28 950
2. Corporate Services	1 173 112	1 241 499	1 281 162	1 419 503	1 458 168	1 393 212	1 685 637	1 591 129	1 558 230
3. Education Management	771 315	775 908	800 862	827 330	778 494	810 501	922 191	935 011	977 085
4. Human Resource Development	1 023	8 563	2 015	19 366	12 507	1 107	19 656	20 560	21 485
5. Education Mgt Information System (EMIS)	34 341	38 973	36 987	50 693	50 693	44 825	53 963	57 035	59 602
<b>Total</b>	<b>1 998 936</b>	<b>2 088 047</b>	<b>2 145 562</b>	<b>2 341 621</b>	<b>2 331 621</b>	<b>2 281 404</b>	<b>2 707 722</b>	<b>2 631 439</b>	<b>2 645 352</b>

Table 5.12 : Summary of payments and estimates by economic classification: Administration

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>1 961 451</b>	<b>1 996 667</b>	<b>2 075 167</b>	<b>2 291 258</b>	<b>2 272 169</b>	<b>2 224 047</b>	<b>2 648 337</b>	<b>2 569 783</b>	<b>2 580 921</b>
Compensation of employees	1 320 060	1 361 956	1 379 205	1 442 014	1 402 014	1 382 014	1 594 558	1 691 825	1 767 957
Goods and services	641 222	634 656	695 566	849 244	870 155	841 955	1 053 779	877 958	812 964
Interest and rent on land	169	55	396	-	-	78	-	-	-
<b>Transfers and subsidies to:</b>	<b>25 145</b>	<b>28 256</b>	<b>24 780</b>	<b>37 090</b>	<b>30 150</b>	<b>28 021</b>	<b>38 752</b>	<b>40 534</b>	<b>42 358</b>
Provinces and municipalities	4 028	1 838	3 281	6 089	3 589	3 589	6 362	6 655	6 954
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	21 117	26 418	21 499	31 001	26 561	24 432	32 390	33 879	35 404
<b>Payments for capital assets</b>	<b>12 340</b>	<b>63 090</b>	<b>45 523</b>	<b>13 273</b>	<b>29 302</b>	<b>29 066</b>	<b>20 633</b>	<b>21 122</b>	<b>22 073</b>
Buildings and other fixed structures	461	25	1 112	-	485	485	-	-	-
Machinery and equipment	11 879	63 065	44 411	13 273	28 817	28 581	20 633	21 122	22 073
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>34</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1 998 936</b>	<b>2 088 047</b>	<b>2 145 562</b>	<b>2 341 621</b>	<b>2 331 621</b>	<b>2 281 404</b>	<b>2 707 722</b>	<b>2 631 439</b>	<b>2 645 352</b>

Programme 1 shows a minor decrease in the 2024/25 Adjusted Appropriation which relates to savings that were realised against *Compensation of employees* due to vacant posts in respect of office-based posts at the district and head office levels. The growth in 2025/26 relates to reprioritisation that was undertaken to *Compensation of employees* to cater for the wage increase and the 1.5 per cent pay progression, the increase in PSIRA rates for security and cleaning services in districts and head office, to cater for the replacement of obsolete IT equipment and SITA costs for the continued roll-out of the modernisation of ICT, as well as the reprioritisation undertaken from Programme 6 to fund the implementation of the payroll and e-submission systems, and to address required maintenance of administrative buildings in districts and head office.

The sub-programme: Office of the MEC reflects a steady trend over the MTEF and this provides for various activities, including communication through radio and television for broadcasting departmental programmes, such as reports from unannounced school functionality monitoring visits, MEC's district champion of OSS/DDM responsibilities, as well as community engagements.

The sub-programme: Corporate Services fluctuates over the period due to competing pressures within the Vote. The high growth in 2025/26 relates to reprioritisation undertaken to fund the implementation of the payroll and e-submission systems, to address required maintenance of administrative buildings in districts and head office, along with the purchase of tools of trade, such as laptops and desktops and upgrades to servers, in line with ICT modernisation projects for improving data management and reporting in schools. The MTEF also provides for domestic accounts and security services for head office buildings.

The sub-programme: Education Management provides funding for education planning, implementation of curriculum-related interventions and programmes and general support to all schools in the province through the district and circuit offices. The programme is also responsible for professional and subject advisory services and the provision of curriculum-related resources to improve learner outcomes in subjects such as Mathematics and Science. The high growth in 2025/26 relates to reprioritisation undertaken to fund pressures arising from the increase in PSIRA rates for security and cleaning services in districts. The MTEF allocations include provision for costs relating to property payments for circuit and

district offices, travel costs for district monitoring and communication costs, such as telephone and faxes, as well as training and guidance of educators in respect of curriculum changes.

The Human Resource Development sub-programme provides for the training of administration support personnel on good governance and other policy developments and includes the transfer to the ETDP SETA. The growth over the MTEF reflects inflationary increases and is aligned with the DPSA directive issued in 2015 that 1 per cent of the salaries and wages budget be allocated to training.

The EMIS sub-programme provides for the roll-out of the SA-SAMS together with LURITS to enable the department to have up-to-date learner data. The programme has a strong EMIS focus to assist schools in the completion of the Annual School Survey, which informs the indicative budget allocations to schools based on learner numbers. The growth over the MTEF reflects inflationary increases.

*Compensation of employees* reflects a steady increase over the seven-year period. However, pressures against this category result in the continued unaffordability of 456 critical vacant posts, such as senior management posts, office-based educators, and public service posts (Human Resources and Finance). All filled posts under this programme are budgeted for.

Note that additional funding was allocated in the 2012/13 MTEF for improving infrastructure support. This funding was specifically and exclusively appropriated and the department has filled administrative support staff posts who assist the Works Inspectors. As previously mentioned, amounts of R16.790 million, R17.562 million, and R18.352 million remain ring-fenced for this purpose over the 2025/26 MTEF. These posts are under the sub-programme: Education Management.

*Goods and services* fluctuates from 2021/22 to 2023/24 due to competing pressures in the Vote. The increase in 2025/26 is attributed to reprioritisation as discussed in Section 4. The MTEF includes costs for property payments for domestic accounts including cleaning and security services, payment for the incapacity leave management agent and SAQA for verification of educator qualifications, advertising departmental activities, external audit, radio broadcasting services, travel and subsistence for monitoring school and district functionality, telephone costs for district offices, etc. The department moved funds to this category over the MTEF, largely for property payments and this is reviewed year-on-year.

*Transfers and subsidies to: Provinces and municipalities* relates to motor vehicle licences.

*Transfers and subsidies to: Households* caters for staff exit costs and claims against the state.

*Buildings and other fixed structures* in 2023/24 related to the provision for the critical repairs and rehabilitation of administrative buildings. No funds are allocated against this category over the 2025/26 MTEF as it is anticipated that most repairs will be of a current nature.

*Machinery and equipment* fluctuates over the period, ascribed to the replacement of redundant vehicles and other tools of trade such as computers and office furniture. The budget over the MTEF provides for the procurement of tools of trade, largely the replacement of obsolete IT equipment such as laptops and desktops to improve the ability to hold virtual meetings, and thereby reduce travel costs.

*Payments for financial assets* relates to the decision to write off staff debts that could not be recovered, and this was done based on legal advice, as previously discussed.

### Service delivery measures: Administration

Table 5.13 illustrates the main service delivery measures relevant to Programme 1. The department has complied with the service delivery measures as prescribed by the Education sector.

**Table 5.13 : Service delivery measures: Administration**

Outputs	Performance indicators	Estimated performance	Medium-term targets			
		2024/25	2025/26	2026/27	2027/28	
To bring effective management to all levels of the system	• No. of public schools that use the School Administration and Management Systems (SA-SAMS) to electronically provide data	5 860	5 860	5 860	5 860	
	• No. of public schools that can be contacted electronically (e-mail)	5 860	5 860	5 860	5 860	
	• % of education expenditure going towards non-personnel items	11.72%	11.31%	11.33%	11.33%	
	• % of women in Senior Management Service.	50%	50%	50%	50%	
	• % of women school principals	50%	50%	50%	50%	
	• % of payments with requisite supportive documents made within 30 days	100%	100%	100%	100%	

## 8.2 Programme 2: Public Ordinary School Education

This programme houses the core function of the department, and its aim is the provision of public ordinary schools from Grades 1 to 12, in accordance with the SASA.

This programme has six sub-programmes, which have the following objectives:

- To provide specific public primary ordinary schools with resources for the Grade 1 to 7 levels.
- To provide specific public secondary ordinary schools with resources for the Grade 8 to 12 levels.
- To provide departmental services for the professional and other development of educators and non-educators in public ordinary schools.
- Human resource development for educators and non-educators.
- To provide additional and departmentally managed sporting and cultural activities in public ordinary schools.
- To provide for various national projects funded through conditional grants, namely the NSNP grant, MST grant, Social Sector EPWP Incentive Grant for Provinces, and EPWP Integrated Grant for Provinces.

Programme 2's budget was increased by R64.002 million in 2025/26, R262.785 million in 2026/27, and R427.310 million in 2027/28 from funding received by the province as a result of data updates of the equitable share formula. These funds were allocated entirely against *Compensation of employees* in the Public Primary Level sub-programme. However, this will be insufficient to fund the cost of living adjustment and 1.5 per cent pay progression. The department anticipates significant savings from a headcount verification process it will be undertaking in 2025/26. Furthermore, this programme was increased by R497.171 million in 2025/26, R535.717 million in 2026/27 and R563.439 million in 2027/28 in respect of the wage agreement that departments were told to budget for (4.6 per cent) versus the amount that was agreed to at the bargaining council (5.5 per cent). These funds were also allocated against *Compensation of employees*.

It is noted that the Programme 2 budget decreased by R194.836 million in 2025/26, and R37.573 million in 2026/27, as a result of reprioritisation undertaken, as explained in Section 4.

Tables 5.14 and 5.15 reflect payments and budgeted estimates for the period 2021/22 to 2027/28. This programme includes the budget for educators, i.e. salaries and professional development needs. The largest portion of the budget under this programme is allocated to the sub-programme: Public Primary and Public Secondary Level, in proportion to the number of institutions in the sub-programme, as well as the number of learners attending these schools.

The specific conditional grants are reflected as sub-programmes.

This programme comprises the largest share at 82 per cent of the department's allocation in 2025/26. Spending pressures in respect of *Compensation of employees* are expected to remain over the 2025/26 MTEF attributed to the carry-through of the budget cuts which were implemented in the 2021/22 budget process, with these cuts implemented entirely against this programme's *Compensation of employees* budget. The cuts were compounded by a decision taken by the department to keep PPN in line with needs instead of reducing it to align to the reduced budget, but this decision may need to be reviewed if the department is to remain within its allocated budget. This programme was severely affected by the baseline budget cuts made in the 2021/22 budget process. The budget reflects minimal growth of 1 per cent in 2025/26 (as based on the 2024/25 Revised Estimate). As previously explained, despite the additional funding allocated, the continuous budget cuts have resulted in the unaffordability of approximately 11 507, 12 537, and 13 636 filled and vacant educator and support staff posts under this programme over the MTEF. The department will continue to implement the turnaround strategy to manage personnel numbers including deploying surplus educators to vacant posts, leave management, and continue with the rationalisation of non-viable schools. The department is going to undertake a headcount verification exercise in 2025/26. The anticipated completion date will be known upon commencement of the exercise.

**Table 5.14 : Summary of payments and estimates by sub-programme: Public Ordinary School Education**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Public Primary Level	26 306 125	26 942 715	27 938 407	27 894 433	27 956 790	29 083 890	29 080 073	31 066 582	32 473 902
2. Public Secondary Level	18 948 689	19 796 600	20 485 192	21 731 135	21 748 188	22 561 381	22 969 046	23 647 681	24 665 487
3. Human Resource Development	65 920	179 101	168 418	255 900	270 900	263 503	259 739	271 687	283 912
4. School Sport, Culture and Media Services	15 915	36 741	29 028	52 963	52 963	40 316	56 197	58 347	45 298
5. National School Nutrition Programme (NSNP) grant	1 931 362	1 865 496	2 229 954	2 187 840	2 187 840	2 187 840	2 335 101	2 406 973	2 515 997
6. EPWP Integrated Grant for Provinces	2 110	2 193	1 985	2 045	2 045	2 045	11 471	-	-
7. Social Sector EPWP Incentive Grant for Provinces	28 543	30 505	29 517	20 971	20 971	20 971	-	-	-
8. Maths, Science and Technology (MST) grant	67 856	70 244	62 123	71 988	71 988	71 988	74 445	77 854	81 373
<b>Total</b>	<b>47 366 520</b>	<b>48 923 595</b>	<b>50 944 624</b>	<b>52 217 275</b>	<b>52 311 685</b>	<b>54 231 934</b>	<b>54 786 072</b>	<b>57 529 124</b>	<b>60 065 969</b>

**Table 5.15 : Summary of payments and estimates by economic classification: Public Ordinary School Education**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>45 715 777</b>	<b>47 370 962</b>	<b>49 354 238</b>	<b>50 490 682</b>	<b>50 740 399</b>	<b>52 664 679</b>	<b>53 051 053</b>	<b>55 724 373</b>	<b>58 180 004</b>
Compensation of employees	42 694 204	44 060 142	45 636 327	46 439 401	46 458 811	47 973 231	49 042 976	51 375 490	53 828 020
Goods and services	3 021 568	3 304 171	3 717 882	4 051 281	4 281 588	4 691 435	4 008 077	4 348 883	4 351 984
Interest and rent on land	5	6 649	29	-	-	13	-	-	-
<b>Transfers and subsidies to:</b>	<b>1 649 513</b>	<b>1 550 951</b>	<b>1 590 386</b>	<b>1 726 593</b>	<b>1 571 286</b>	<b>1 567 255</b>	<b>1 735 019</b>	<b>1 804 751</b>	<b>1 885 965</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1 455 137	1 367 098	1 390 369	1 565 888	1 410 581	1 410 581	1 632 084	1 697 081	1 773 450
Households	194 376	183 853	200 017	160 705	160 705	156 674	102 935	107 670	112 515
<b>Payments for capital assets</b>	<b>1 230</b>	<b>1 682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 230	1 682	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>47 366 520</b>	<b>48 923 595</b>	<b>50 944 624</b>	<b>52 217 275</b>	<b>52 311 685</b>	<b>54 231 934</b>	<b>54 786 072</b>	<b>57 529 124</b>	<b>60 065 969</b>

The Public Primary Level sub-programme shows negative growth of 0.1 per cent in 2025/26 (as based on the 2024/25 Revised Estimate), and positive growth of 6.8 per cent in 2026/27 and 4.5 per cent in 2027/28, in line with the additional equitable share funds allocated to this sub-programme over the MTEF.

The Public Secondary Level sub-programme shows growth of 1.8 per cent in 2025/26 (as based on the 2024/25 Revised Estimate), 3 per cent in 2026/27, and 4.3 per cent in 2027/28, respectively. The MTEF allocations provide for the following:

- The department will continue to strive to ensure that the implementation of the PPN responds adequately and effectively to the teaching needs of every school while being mindful of the budget allocation. The approval process for the appointment of temporary educator posts was centralised under the Office of the Head of Department since January 2018 to minimise the risk of over-staffing, and to ensure that the PPN is maintained in schools.
- Goods and services* reflects an increase from the 2024/25 Main to the Adjusted Appropriation as a result of the in-year adjustments that were made for Section 21 (c) schools that opt to procure *via* central procurement and funds were moved from *Transfers and subsidies to: Non-profit institutions* to *Goods and services*. The 2025/26 MTEF includes funding for assistance to schools in arrears with domestic accounts and top-ups for school furniture, which is funded by not increasing the per learner allocation and utilising the inflationary increase, as the carry-through to increase the per learner allocation would far exceed the top-up amounts. The processes for the procurement of textbooks and stationery commenced in 2024 to ensure that schools received their learner materials before the commencement of the new school year. These include, among others, kits for learners who are enrolled in Mathematics and Science, as well as consumables for practical work. In addition, the budget provides for the management agent fees for central procurement, warehousing, and distribution of inventory: LTSM to schools. The baseline includes amounts of R60.118 million in 2025/26, R62.883 million in 2026/27, and, R65.713 million in 2027/28 for the Sanitary Dignity project. The



department will continue to participate in the national transversal contract to purchase sanitary towels. Also, the budget provides for property payments for public ordinary schools, Section 14 schools building leases for schools that are on privately owned property, the purchase of inventory equipment to be distributed to the Agricultural High Schools, Maritime High Schools, and Technical High Schools in line with the three-academic stream model, as well as library material to improve learning outcomes in respect of the Early Reading Improvement project for the Intermediate Phase Grade 1 to 3 including e-learning LTSM, such as white boards, interactive workbooks, mini-wireless servers, tablets, and laptops, etc.

- These two sub-programmes cater for *Transfers and subsidies to: Non-profit institutions* to provide schools with LTSM and other non-LTSM materials, including minor maintenance for schools. The transfers show growth over the 2025/26 MTEF, however, the department cannot increase the per learner allocation, as the costs for the increase in the per learner allocation have a carry-through effect and, with the continual budget cuts, this will not be affordable over the MTEF. The allocation for transfers includes compensation for full time equivalent learners who attend fee-paying schools, but come from a disadvantaged background.
- *Transfers and subsidies to: Households* provide for staff exit costs and claims against the state.

The Human Resource Development sub-programme largely provides for the Skills Development Act in respect of the training of Circuit Managers, SMTs, and educators on good governance, curriculum and ethics and intervention programmes. The growth over the MTEF reflects inflationary increases and is aligned with the DPSA directive issued in 2015 that 1 per cent of the salaries and wages budget be allocated to training. It should be noted that this sub-programme was previously affected by enforced savings to offset pressures with the Vote. This may be necessary also in 2025/26, but this decision will be taken in-year, depending on the budget pressures.

The School Sport, Culture and Media Services sub-programme shows growth in 2025/26 of 6.1 per cent, 3.8 per cent in 2026/27 and negative growth of 22.4 per cent in 2027/28 due to funding being reprioritised on a year-on-year basis to assist with the roll-out of sporting and cultural activities. The department budgeted to undertake various activities over the 2025/26 MTEF to ensure that the department delivers on its social cohesion goal through the promotion of sport, arts and culture. This includes travelling costs, purchases of sports kits and personnel costs. The department indicated that co-curricular programmes will be intensified in schools through programmes like youth development, which teaches learners to be responsible, responsive and creative through role-playing to improve learning the English language and Mathematical problem-solving. The department indicated that the reprioritisation undertaken in this MTEF for the two outer years will be reviewed in the next budget process, in line with the availability of the budget.

The NSNP grant reflects consistent growth in order to allow for the inclusion of quintiles 4 – 5 schools as dictated by the conditions of the grant. The growth over the 2025/26 MTEF is largely to accommodate inflationary costs and includes additional funding allocated against this grant as explained under Section 7.4.

The EPWP Integrated Grant for Provinces and Social Sector EPWP Incentive Grant for Provinces have been combined into one grant, namely the EPWP Integrated Grant for Provinces as part of National Treasury's ongoing conditional grant review reforms. The department receives R11.471 million from the EPWP Integrated Grant for Provinces used to employ officials to undertake work, such as cleaning school gardens, grounds, and ablution facilities through labor-intensive methods using unemployed youth and indigent women, as explained under Section 7.4.

The MST grant's 2025/26 MTEF allocation grows steadily and will be utilised to assist schools focussing on MST, etc. as explained under Section 7.4.

*Compensation of employees* reflects growth of 2.2 per cent in 2025/26, 4.8 per cent in 2026/27, and 4.8 per cent in 2027/28, as a result of additional funding from the data updates of the PES formula and the province decided to allocate a portion of that to DOE. Despite this additional funding, the budget does not fully provide for the carry-through costs of the 2024 wage agreement and does not cater for the implementation of the 2025 wage increase and hence there is limited growth attributed to the carry-

through costs of the implementation of the budget cuts from previous budget processes, with the largest cuts being effected against this category and programme. The department is likely to continue to have challenges in affording payment of remoteness allowances, temporary and substitute educators, cleaners in schools, volunteer safety officers, and the 1.5 per cent pay progression, among others. The department will continue to implement the turnaround strategy to manage personnel numbers, including deploying surplus educators to vacant posts, monitoring leave management, and continuing with the rationalisation of non-viable schools. The department is going to undertake a headcount verification exercise in 2025/26.

*Goods and services* reflects negative growth of 1.1 per cent in 2025/26 from the 2024/25 Main Appropriation which was increased to accommodate the ICT roll-out, school furniture top-ups, and assistance with domestic accounts. The allocations for these priorities have been reduced over the 2025/26 MTEF due to limited funding. The category provides mainly for conditional grant-related activities, as well as the Sanitary Dignity project, the Early Reading Improvement project, and MST and ICT roll-out. The MTEF provides for the purchase of inventory: LTSM for schools, training of circuit managers, SMTs and educators on good governance, curriculum and ethics, school feeding through the NSNP grant, management fees for the purchase, warehousing and distribution of LTSM, property payments for payment of overdue domestic accounts for some Section 21 schools, MST toolkits such as laboratory apparatus and consumables, Mathematics and technical subjects consumables, supporting learners attending Technical Mathematics and Technical Science camps, as well as training of educators in MST content and methodologies, etc. The outer years fluctuate as funding is reprioritised year-on-year.

*Transfers and subsidies to: Non-profit institutions* mainly reflects payments in respect of norms and standards to all public ordinary schools. The largest share of the MTEF provides for transfers to Section 21 schools for norms and standards to provide for inventory: LTSM and non-LTSM, as well as operational costs such as domestic accounts, audit costs, minor infrastructure repairs etc.

*Transfers and subsidies to: Households* relates to staff exit costs and claims against the state.

### Service delivery measures: Public Ordinary School Education

Table 5.16 illustrates the main service delivery measures relevant to Programme 2. The performance indicators provided comply fully with the customised measures for the Education sector. Note that the department publishes additional province specific indicators for this programme in its APP.

**Table 5.16 : Service delivery measures: Public Ordinary School Education**

Outputs	Performance indicators	Estimated performance	Medium-term targets			
		2024/25	2025/26	2026/27	2027/28	
To provide access in the public ordinary schooling system in accordance with policy	• No. of schools provided with media resources	120	120	120	120	
	• % of learners in schools that are funded at a minimum level	100%	100%	100%	100%	
	• No. of foundation phase teachers trained in reading methodology	4 010	4 010	4 180	4 180	
	• No. of foundation phase teachers trained in numeracy content and methodology	4 010	4 010	4 180	4 180	
	• No. of teachers trained in mathematics content and methodology	7 850	7 850	8 020	8 020	
	• No. of teachers trained in language content and methodology	15 020	15 020	15 190	15 190	
	• % of learners benefitting from school nutrition programme	83%	86%	86%	86%	
	• % of Core LTSM delivered to public ordinary schools by day one of the school year, as ordered	100%	100%	100%	100%	
	• No. of learners in public ordinary schools benefitting from the "No Fee Schools" policy	2 113 105	2 136 976	2 136 976	2 136 976	
	• No. of schools provided with dedicated learner transport	420	433	433	433	
	• No. of Learner Support Agents (LSAs) appointed to implement care and support interventions for learners	750	750	750	750	

### 8.3 Programme 3: Independent School Subsidies

The purpose of this programme is to support independent schools, in accordance with the SASA. One of the main aims of this programme is to ensure the timeous and orderly registration of independent schools in terms of the SASA, as well as other legislative frameworks. These schools are evaluated and monitored by the department, and their capacity is developed to ensure the effective functioning of these schools and

their governing bodies. For quality purposes, independent schools are registered with the Association for Independent Schools and have an Independent Examination Board.

Tables 5.17 and 5.18 reflect the summary of payments and estimates relating to this programme. Independent schools provide education and training to learners in the same way as public schools do but are not governed by the same legislation as public schools.

The specific conditional grants are reflected as sub-programmes.

**Table 5.17 : Summary of payments and estimates by sub-programme: Independent School Subsidies**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Primary Level	57 214	55 262	52 611	53 913	46 011	46 011	46 100	49 500	51 728
2. Secondary Level	34 614	36 567	32 897	31 587	28 975	28 975	29 400	33 000	34 485
<b>Total</b>	<b>91 828</b>	<b>91 829</b>	<b>85 508</b>	<b>85 500</b>	<b>74 986</b>	<b>74 986</b>	<b>75 500</b>	<b>82 500</b>	<b>86 213</b>

**Table 5.18 : Summary of payments and estimates by economic classification: Independent School Subsidies**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>91 828</b>	<b>91 829</b>	<b>85 508</b>	<b>85 500</b>	<b>74 986</b>	<b>74 986</b>	<b>75 500</b>	<b>82 500</b>	<b>86 213</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	91 828	91 829	85 508	85 500	74 986	74 986	75 500	82 500	86 213
Households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>91 828</b>	<b>91 829</b>	<b>85 508</b>	<b>85 500</b>	<b>74 986</b>	<b>74 986</b>	<b>75 500</b>	<b>82 500</b>	<b>86 213</b>

The programme reflects minimal growth in 2025/26 due to budget pressures, reduced number of schools that qualify for subsidy, and reprioritisation undertaken from this programme, with the outer years showing inflationary growth. The subsidies to independent schools are based on learner numbers as verified at the beginning of each school year and thereafter on a quarterly basis throughout the year. The allocation per school is based on the available budget provided to the programme, learner numbers, and the number of schools that qualify. The reduction from the 2024/25 Main to the Adjusted Appropriation was in respect of non-gazetted schools that were not compliant with departmental requirements during the transfer period, and thus did not receive their transfer payments. As mentioned, the indicative model for 2025/26 reflects that 115 schools and 29 454 learners will benefit from subsidies in this programme.

### Service delivery measures: Independent School Subsidies

Table 5.19 illustrates the main sector-specific service delivery measures relevant to Programme 3. The measure shown is in line with the sector-specific measures.

**Table 5.19 : Service delivery measures: Independent School Subsidies**

Outputs	Performance indicators	Estimated performance	Medium-term targets		
		2024/25	2025/26	2026/27	2027/28
To ensure that quality education occurs in independent schools	• % of registered independent schools receiving subsidies	38%	40.5%	40.7%	40.7%
	• No. of learners subsidised at registered independent schools	29 624	27 500	27 600	27 600
	• No. of funded independent schools visited for monitoring purposes	121	115	116	116

## 8.4 Programme 4: Public Special School Education

The purpose of Programme 4 is to provide compulsory public education in special schools in accordance with the SASA and White Paper 6 on Inclusive Education. The sub-programmes are aimed at providing:

- Specific public special schools with resources.
- Educators and learners in public special schools with departmentally managed support services.
- Departmental services for the professional and other development of educators and non-educators in public special schools.
- Additional and departmentally managed sporting and cultural activities in public special schools.

This programme administers one grant, namely the LPID grant over the 2025/26 MTEF. Tables 5.20 and 5.21 reflect payments and budgeted estimates for the period under review. The programme reflects healthy growth over the seven-year period, indicative of the focus on granting access to education for learners with special needs.

**Table 5.20 : Summary of payments and estimates by sub-programme: Public Special School Education**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Schools	1 430 289	1 492 141	1 613 767	1 683 237	1 729 523	1 728 341	1 806 569	1 913 837	1 999 961
2. Human Resource Development	16	2 268	732	8 050	8 050	2 341	8 531	8 923	9 324
3. Learners with Profound Intellectual Disabilities grant	32 576	34 423	34 534	36 584	36 584	36 584	38 431	40 173	42 107
<b>Total</b>	<b>1 462 881</b>	<b>1 528 832</b>	<b>1 649 033</b>	<b>1 727 871</b>	<b>1 774 157</b>	<b>1 767 266</b>	<b>1 853 531</b>	<b>1 962 933</b>	<b>2 051 392</b>

**Table 5.21 : Summary of payments and estimates by economic classification: Public Special School Education**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>1 287 728</b>	<b>1 376 674</b>	<b>1 480 165</b>	<b>1 548 907</b>	<b>1 599 039</b>	<b>1 593 394</b>	<b>1 666 550</b>	<b>1 767 351</b>	<b>1 847 008</b>
Compensation of employees	1 272 517	1 360 748	1 466 634	1 518 441	1 568 441	1 570 441	1 633 735	1 732 026	1 808 956
Goods and services	15 211	15 926	13 531	30 466	30 598	22 953	32 815	35 325	38 052
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>143 590</b>	<b>152 031</b>	<b>154 610</b>	<b>163 289</b>	<b>159 575</b>	<b>158 329</b>	<b>170 604</b>	<b>178 452</b>	<b>186 483</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	139 501	148 703	151 035	157 297	153 583	153 583	164 344	171 904	179 640
Households	4 089	3 328	3 575	5 992	5 992	4 746	6 260	6 548	6 843
<b>Payments for capital assets</b>	<b>31 563</b>	<b>127</b>	<b>14 258</b>	<b>15 675</b>	<b>15 543</b>	<b>15 543</b>	<b>16 377</b>	<b>17 130</b>	<b>17 901</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	31 563	127	14 258	15 675	15 543	15 543	16 377	17 130	17 901
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1 462 881</b>	<b>1 528 832</b>	<b>1 649 033</b>	<b>1 727 871</b>	<b>1 774 157</b>	<b>1 767 266</b>	<b>1 853 531</b>	<b>1 962 933</b>	<b>2 051 392</b>

The sub-programme: Schools shows steady growth over the 2025/26 MTEF due to funds being reprioritised from Programme 2 to *Compensation of employees* under this programme. The department indicated that this growth will assist with pressures being experienced from filling specialist posts in 2023/24. Over the MTEF, the *Goods and services* budget provides for the maintenance of buses in special schools, purchase of Braille LTSM, and the provision of training in this sector. The transfers to special schools provide for operational costs, including the purchase of inventory: LTSM and non-LTSM materials. The *Machinery and equipment* budget provides for the purchase of specialised buses for special schools. The department indicated that a policy with regard to the transportation of learners from special schools through the learner transport function was finalised in July 2021, and the department has thus provided for the purchase of adapted buses, to cater for learners with disabilities in line with the policy requirements. The department is targeting to purchase six buses in 2025/26 and this will be reviewed in-year in line with affordability.

The Human Resource Development sub-programme fluctuates from 2021/22 to 2023/24 due to enforced savings to offset budget pressures within the Vote in line with the turnaround strategy to manage pressures. The budget provides for the training of education specialists in special schools in areas such as Screening Identification Assessment and Support. This training will assist educators to identify and assist learners with disabilities. The 2025/26 MTEF shows inflationary growth and is aligned with the DPSA directive issued in 2015 that 1 per cent of the salaries and wages budget be allocated to training.

The LPID grant is utilised to employ therapists, chief psychologists, as well as deputy chief education specialists. The growth over the 2025/26 MTEF is largely to accommodate inflationary costs and advocacy campaigns and monitoring of DSD special care centres and special school centres, as previously mentioned under Section 7.4.

*Compensation of employees* reflects an upward trend, due to reprioritisation effected in the 2025/26 MTEF budget process. The growth includes funds reprioritised from Programme 2 to offset existing pressures from already filled posts, as mentioned.

*Goods and services* fluctuates over the seven-year period due to competing pressures within the Vote. The 2025/26 MTEF shows steady growth and provides for the maintenance of buses, procurement of Braille equipment, training, and the LPID grant. Also, the category includes travelling and accommodation by the outreach teams to monitor the DSD special care centres and special school centres for children with profound disabilities, purchase of LTSM toolkits for the development of fine motor skills for learners, as mentioned, as well as training for caregivers, teachers, special care centre managers, principals, parents and officials and development by various specialists.

*Transfers and subsidies to: Non-profit institutions* reflects inflationary growth over the period. The MTEF allocations relate to transfers to special schools for the purchase of LTSM and non-LTSM.

*Transfers and subsidies to: Households* relates to staff exit costs.

*Machinery and equipment* caters for buses for special schools over the 2025/26 MTEF.

### Service delivery measures: Public Special School Education

Table 5.22 illustrates the main sector-specific service delivery measures relevant to Programme 4.

**Table 5.22 : Service delivery measures: Public Special School Education**

Outputs	Performance indicators	Estimated performance	Medium-term targets		
		2024/25	2025/26	2026/27	2027/28
To provide access to mainstream schools, full service schools and special schools in accordance with the policy and the principles of inclusive education	• No. of learners in public special schools	21 400	21 800	22 000	22 000
	• No. of therapists/ specialist staff at public special schools	212	178	178	178
	• No. of teachers trained on SIAS Policy	2 500	2 800	3 000	3 000
	• No. of educators employed in public special schools	1 916	1 916	1 916	1 916

## 8.5 Programme 5: Early Childhood Development

The objective of this programme is to provide ECD at the Grade R and earlier levels in accordance with White Paper 5 on ECD. The main services are:

- To provide specific public ordinary schools with resources required for Grade R.
- To support particular community centres at the Grade R level.
- To provide particular sites with resources required for pre-Grade R.
- To provide educators and learners in ECD sites with departmentally managed support services.
- To provide departmental services for the professional and other development of educators and non-educators in ECD sites.

This programme administers one grant, namely the ECD grant over the 2025/26 MTEF.

Tables 5.23 and 5.24 reflect payments and budgeted estimates for the period. The budget for this programme has grown substantially from 2021/22 to 2027/28. This growth reflects the focus of the sector toward universal access to Grade R.

**Table 5.23 : Summary of payments and estimates by sub-programme: Early Childhood Development**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Grade R in Public Schools	1 257 254	1 289 922	1 260 820	1 301 467	1 341 467	1 338 288	1 396 429	1 479 103	1 545 664
2. Grade R in Early Childhood Development Centres	82 813	79 682	85 319	89 245	89 245	89 245	90 808	92 158	96 305
3. Pre-grade R in Early Childhood Development Centres	369 420	354 896	421 645	439 395	439 395	439 395	460 590	482 419	504 127
4. Human Resource Development	257	-	166	10 264	10 264	319	10 418	10 897	11 387
5. Early Childhood Development grant	268 038	187 203	188 526	248 650	248 650	248 650	308 627	342 033	358 648
Of which									
Infrastructure component	15 948	15 505	6 911	21 213	24 120	24 081	28 792	49 378	52 762
Subsidy component	252 090	171 698	181 615	227 437	224 530	224 569	279 835	292 655	305 886
<b>Total</b>	<b>1 977 782</b>	<b>1 911 703</b>	<b>1 956 476</b>	<b>2 089 021</b>	<b>2 129 021</b>	<b>2 115 897</b>	<b>2 266 872</b>	<b>2 406 610</b>	<b>2 516 131</b>

**Table 5.24 : Summary of payments and estimates by economic classification: Early Childhood Development**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>1 387 776</b>	<b>1 398 418</b>	<b>1 357 280</b>	<b>1 425 614</b>	<b>1 509 201</b>	<b>1 497 030</b>	<b>1 529 692</b>	<b>1 635 544</b>	<b>1 710 172</b>
Compensation of employees	1 252 550	1 275 667	1 273 569	1 271 796	1 313 796	1 333 796	1 364 188	1 443 059	1 507 866
Goods and services	135 226	122 751	83 711	153 818	195 405	163 234	165 504	192 485	202 306
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>590 006</b>	<b>513 285</b>	<b>599 196</b>	<b>663 407</b>	<b>619 820</b>	<b>618 867</b>	<b>737 180</b>	<b>771 066</b>	<b>805 959</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	588 852	512 196	597 668	661 850	618 263	618 263	735 553	769 364	804 180
Households	1 154	1 089	1 528	1 557	1 557	604	1 627	1 702	1 779
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1 977 782</b>	<b>1 911 703</b>	<b>1 956 476</b>	<b>2 089 021</b>	<b>2 129 021</b>	<b>2 115 897</b>	<b>2 266 872</b>	<b>2 406 610</b>	<b>2 516 131</b>

The sub-programme: Grade R in Public Schools shows an increasing trend over the seven-year period. The department indicated that the MTEF does not provide for the implementation of salary upgrades of qualified ECD practitioners to Grade R educator posts due to budget pressures in the Vote as a result of carry-through pressures related to the budget cuts made in previous MTEF periods. The department cannot afford to convert these practitioners, however, funding was reprioritised against *Compensation of employees* to accommodate the cost of living adjustment and 1.5 per cent pay progression. The MTEF allocations cater for filled posts for the ECD educators and qualified ECD practitioners, the purchase of LTSM *via* the management agent to ensure consistency in the materials procured and transfers to schools.

The Grade R in the ECD Centres sub-programme shows growth over the seven-year period due to reprioritisation undertaken to address the shortfalls on *Compensation of employees*. The policy (White Paper 5 on ECD) allows for a maximum of 15 per cent of the budget to be allocated toward Grade R in community-based centres, and the department is within this threshold. The allocation for these centres includes provision for the stipends payable to the ECD practitioners. Provision has been made over the 2025/26 MTEF for the training requirements of ECD practitioners, within the sub-programme HRD.

The department's responsibility with regard to the Pre-Grade R sub-programme is to offer training (skills training to ECD management staff, and other personnel such as care-givers and support staff working in the crèches) and, as such, the budget that is provided is for that purpose. The MTEF budget includes the subsidy provided to NPOs in 3 169 ECD facilities, 63 social workers, and seven contract workers operating within the district and circuit offices. The verified data for 2024 shows that the province currently has 2 087 ECD centres funded from the equitable share, with 112 351 children benefitting from

these subsidies. The number of ECD practitioners that will be assisted through the NCF curriculum training, monitoring and support visits and cluster meetings is 1 000. It should be noted that the equitable share portion for construction of ECD centres is included in Programme 6 due to an internal decision taken for effective management and reporting of the infrastructure activities. This was implemented effectively from April 2022 and historical figures were re-stated under Programme 6 against *Buildings and other fixed structures*.

The Human Resource Development sub-programme's budget is allocated to priorities such as the provision of training with regard to employees that wish to focus on ECD, and thus address the shortage of qualified educators as the department continues with the roll-out of compulsory Grade R. The 2025/26 MTEF shows inflationary growth and is aligned with the DPSA directive issued in 2015 that 1 per cent of the salaries and wages budget be allocated to training.

The ECD grant was reduced by National Treasury in 2023/24, as mentioned. The high growth in 2025/26 relates to additional funding provided towards the top-up to the subsidy amount and the infrastructure component, as previously mentioned under Section 7.4. The verified data for 2024 shows that the province currently has 1 258 ECD centres funded from the grant, with 52 453 children benefitting from these subsidies.

In 2025/26, *Compensation of employees* shows growth of 7.3 per cent, due to funds being reprioritised from Programme 2 to accommodate the cost of living adjustment and 1.5 per cent pay progression as mentioned. The reprioritisation also means that all filled posts are budgeted for under this programme. The outer years reflect growth of 5.8 per cent and 4.5 per cent. The budget caters for the payment of the monthly stipends of ECD practitioners, the annual salary for ECD educators, as well as the 70 officials (social workers and administrative staff) who fall under the ECD grant.

*Goods and services* fluctuates over the period. The 2025/26 MTEF provides for various training needs and for the procurement of the necessary toolkits for all sub-programmes in this programme, the purchase of furniture such as classroom chairs, tables and combination desks, as well as inventory: LTSM needs for Grade R classes. The allocation also caters for the additional funding provided by the National Treasury for the maintenance component of the grant.

*Transfers and subsidies to: Non-profit institutions* caters for transfers to schools for operational costs and ECD facilities for Pre-Grade R.

*Transfers and subsidies to: Households* relates to staff exit costs.

### Service delivery measures: Early Childhood Development

Table 5.25 illustrates the main sector specific service delivery measures for Programme 5. The department reviewed their outputs over the MTEF and all measures are in line with the sector specific measures.

**Table 5.25 : Service delivery measures: Early Childhood Development**

Outputs	Performance indicators	Estimated performance	Medium-term targets			
		2024/25	2025/26	2026/27	2027/28	
To provide publicly funded Grade R in accordance with policy	• No. of public schools that offer Grade R	4 082	4 045	4 045	4 045	
	• No. of children accessing registered ECD programmes	145 200	185 000	195 000	195 000	
	• No. of Grade R practitioners employed in public ordinary schools	5 274	5 236	5 246	5 246	
	• No. of fully registered ECD centres	2 150	2 160	2 160	2 160	

## 8.6 Programme 6: Infrastructure Development

The aim of this programme is to provide and maintain infrastructure facilities for the administration and schools. It thus reflects the implementation of infrastructure across all affected programmes.

Tables 5.26 and 5.27 reflect the summary of payments and estimates relating to this programme. The allocation fluctuates over the period, due to fluctuations in the EIG allocation.

The grant supplements the existing infrastructure equitable share budgets and functions. The EIG accounts for an average of 89 per cent, while the equitable share accounts for an average of 11 per cent of this programme's budget over the MTEF. The EIG receives an incentive allocation of R93 million in 2025/26 only and it is allocated under this programme against *Buildings and other fixed structures*.

**Table 5.26 : Summary of payments and estimates by sub-programme: Infrastructure Development**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Administration	36 832	40 801	58 503	46 621	46 621	95 877	49 063	49 030	49 050
2. Public Ordinary Schools	2 695 908	2 708 462	2 880 028	2 447 744	2 447 744	2 398 488	2 535 381	2 552 524	2 984 368
3. Special Schools	179	13 386	77 890	123 000	123 000	123 000	142 660	150 680	157 461
4. Early Childhood Development	9 271	44 466	5 925	70 292	70 292	70 292	95 740	113 050	118 137
<b>Total</b>	<b>2 742 190</b>	<b>2 807 115</b>	<b>3 022 346</b>	<b>2 687 657</b>	<b>2 687 657</b>	<b>2 687 657</b>	<b>2 822 844</b>	<b>2 865 284</b>	<b>3 309 016</b>

**Table 5.27 : Summary of payments and estimates by economic classification: Infrastructure Development**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>569 395</b>	<b>584 466</b>	<b>862 900</b>	<b>771 747</b>	<b>831 747</b>	<b>831 747</b>	<b>679 426</b>	<b>773 845</b>	<b>804 288</b>
Compensation of employees	30 747	32 969	33 608	41 621	41 336	41 336	44 063	44 030	44 050
Goods and services	538 648	551 497	829 292	730 126	790 411	790 411	635 363	729 815	760 238
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	101	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>2 172 795</b>	<b>2 222 649</b>	<b>2 159 345</b>	<b>1 915 910</b>	<b>1 855 910</b>	<b>1 855 910</b>	<b>2 143 418</b>	<b>2 091 439</b>	<b>2 504 728</b>
Buildings and other fixed structures	2 172 612	2 222 571	2 159 326	1 915 910	1 855 910	1 855 910	2 143 418	2 091 439	2 504 728
Machinery and equipment	183	78	19	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2 742 190</b>	<b>2 807 115</b>	<b>3 022 346</b>	<b>2 687 657</b>	<b>2 687 657</b>	<b>2 687 657</b>	<b>2 822 844</b>	<b>2 865 284</b>	<b>3 309 016</b>

The programme reflects a fluctuating trend over the seven-year period, largely due to the incentive nature of the EIG, as well as additional funding provided from provincial cash resources and the EIG due to unforeseen circumstances such as storms and unrest-related incidents within the province.

The sub-programme: Administration reflects a fluctuating trend from 2021/22 to 2024/25, largely due to the re-direction of the budget to Public Ordinary Schools, to address spending pressures relating to desludging of schools. The 2025/26 MTEF allocations include provision for *Compensation of employees* for officials appointed in terms of the conditional grant framework and related travel and subsistence costs. There is minimal growth reflected against *Compensation of employees* in the two outer years as the three vacant posts are budgeted to be filled in 2025/26 and the growth for the outer years will be reviewed in the 2026/27 MTEF.

The Public Ordinary Schools sub-programme fluctuates over the seven-year period, due to the incentive nature of the EIG and disaster allocations *via* the EIG. The increase realised in 2023/24 was as a result of the R269.313 million provided for the rehabilitation of the Aprils 2022 flood damaged schools and the incentive allocation of R109 million. The department utilises the depicted budget allocations for the implementation of various infrastructure programmes and projects, including new and replacement schools, upgrades and additions, refurbishment and rehabilitation and maintenance and repairs programmes.

The Special Schools sub-programme increases over the seven-year period and relates to the focus on special schools. The 2025/26 MTEF allocations cater for the continued construction of various special schools. The budget also makes provision for upgrades and additions to various special schools, including the Tongaat Special School in the Pinetown district.



The Grade R sub-programme budget allocation fluctuates over the seven-year period, due to the number of schools under implementation in each respective year. There are currently 38 schools under construction and these will be continued over the MTEF. These include Fisokuhle Primary School in Umzinyathi, Holisizwe Primary School on Umzinyathi, Mandlazi Secondary School in Harry Gwala, to mention a few.

*Compensation of employees* remains static over the 2025/26 MTEF as three posts are budgeted to be filled in 2025/26 no growth is provided in the two outer years at this stage. The department will review the growth for the two outer years in the 2026/27 MTEF once the posts are filled.

*Goods and services* fluctuates over the seven-year period. The category includes the maintenance and repairs allocation, such as provision for the hiring of chemical toilets and desludging of pit toilets in public ordinary schools, management agent fees for various implementing agents, as well as professional services for projects that are managed internally. The high amount in 2023/24 relates to the disaster allocation of R269.313 million made for the carry-through costs associated with the repairs and rehabilitation of schools damaged by the April 2022 floods. Going forward, the department would like to limit major rehabilitation costs by ensuring that schools are maintained on a continuous basis. The department completed the maintenance of 297 schools in 2024/25. The department is targeting to maintain 1 500 schools over the 2025/26 MTEF. This includes the maintenance of 45 ECD facilities, in line with the ECD grant allocation.

*Buildings and other fixed structures* fluctuates over the period, largely due to the incentive nature of the EIG, as well as additional funding received. The MTEF provides for the continued implementation and completion of water and sanitation projects, repairs to storm-damaged schools, and upgrades and additions, as mentioned. The infrastructure section of this chapter provides details of the infrastructure projects to be undertaken, as does the 2025/26 ECE.

*Machinery and equipment* caters mainly for office furniture and equipment. The spending from 2021/22 to 2023/24 relates to the purchase of office furniture and equipment for employees appointed in terms of the conditional grant framework, as well as air-conditioners for district offices. However, there are no further allocations over the MTEF due to budget constraints.

### Service delivery measures: Infrastructure Development

Table 5.28 shows the main sector specific service delivery measures relevant to Programme 6.

The department indicated that some indicators were excluded from the 2024/25 MTEF sector standardised performance indicators received from DBE, but all of the below indicators are included in the 2025/26 APP.

**Table 5.28 : Service delivery measures: Infrastructure Development**

Outputs	Performance indicators	Estimated performance	Medium-term targets		
		2024/25	2025/26	2026/27	2027/28
To put in place basic infrastructure for schooling in accordance with policy	• No. of public schools provided with water infrastructure	150	150	100	100
	• No. of public schools provided with electricity infrastructure	10	10	10	10
	• No. of public schools supplied with sanitation facilities	150	200	150	150
	• No. of schools provided with new or additional boarding facilities	1	1	1	1
	• No. of schools where scheduled maintenance projects were completed	500	700	700	700
	• No. of women benefitting from EPWP programmes	120	120	150	150
	• No. of youth benefitting from infrastructure projects	80	80	100	100
	• No. of disabled people benefitting from EPWP programmes	2	2	2	2
	• No. of infrastructure programmes targeted to empower WYPD	50	75	75	75

## 8.7 Programme 7: Examination and Education-Related Services

The purpose of Programme 7 is to provide examination support services to learners in the relevant grades, and ensure quality in the provision of education, through quality assurance. The objectives are to provide the education institutions as a whole with training and professional support, employee human resource

development in accordance with the Skills Development Act, special departmentally managed intervention projects in the education system and to manage examination services.

Tables 5.29 and 5.30 reflect payments and estimates relating to this programme.

**Table 5.29 : Summary of payments and estimates by sub-programme: Examination and Education Related Services**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Payments to SETA	40 000	55 000	-	125 820	62 910	62 910	127 707	133 582	139 593
2. Professional Services	641 982	636 915	631 700	657 179	654 907	647 330	704 174	745 395	778 938
3. External Examinations	867 731	908 868	891 301	990 692	990 692	1 020 146	1 015 652	1 040 872	1 087 710
4. Conditional Grants	61 450	61 176	59 822	65 952	65 952	65 952	69 280	72 416	75 676
HIV and AIDS (Life-Skills Education) grant	61 450	61 176	59 822	65 952	65 952	65 952	69 280	72 416	75 676
5. Special Projects (Presidential Youth Employment Initiative)	1 409 669	1 328 473	1 529 033	-	-	-	260 852	-	-
<b>Total</b>	<b>3 020 832</b>	<b>2 990 432</b>	<b>3 111 856</b>	<b>1 839 643</b>	<b>1 774 461</b>	<b>1 796 338</b>	<b>2 177 665</b>	<b>1 992 265</b>	<b>2 081 917</b>

**Table 5.30 : Summary of payments and estimates by economic classification: Examination and Education Related Services**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>2 770 051</b>	<b>2 922 159</b>	<b>3 103 869</b>	<b>1 708 790</b>	<b>1 706 258</b>	<b>1 726 664</b>	<b>2 044 699</b>	<b>1 853 182</b>	<b>1 936 576</b>
Compensation of employees	2 277 433	2 386 049	2 574 456	1 178 096	1 149 263	1 139 263	1 480 689	1 270 633	1 326 021
Goods and services	492 615	536 099	529 352	530 694	556 995	587 376	564 010	582 549	610 555
Interest and rent on land	3	11	61	-	-	25	-	-	-
<b>Transfers and subsidies to:</b>	<b>249 804</b>	<b>67 284</b>	<b>7 245</b>	<b>130 853</b>	<b>67 943</b>	<b>68 923</b>	<b>132 966</b>	<b>139 083</b>	<b>145 341</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	40 000	55 000	-	125 820	62 910	62 910	127 707	133 582	139 593
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	201 717	692	-	-	-	-	-	-	-
Households	8 087	11 592	7 245	5 033	5 033	6 013	5 259	5 501	5 748
<b>Payments for capital assets</b>	<b>977</b>	<b>989</b>	<b>742</b>	<b>-</b>	<b>260</b>	<b>751</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	977	989	742	-	260	751	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>3 020 832</b>	<b>2 990 432</b>	<b>3 111 856</b>	<b>1 839 643</b>	<b>1 774 461</b>	<b>1 796 338</b>	<b>2 177 665</b>	<b>1 992 265</b>	<b>2 081 917</b>

The programme shows fluctuations over the seven-year period. The expenditure for this programme is influenced by the number of learners writing matric and common tests in all grades. The lower allocation from 2024/25 onward is due to the PYEI only being allocated up to 2023/24.

The sub-programme: Payments to SETA shows significant growth in 2024/25 when compared to previous years, to align HRD to the salaries and wages bill in terms of DBE's instruction. It is noted that this is usually revisited in-year to find savings for other spending pressures within the department, and this is negotiated with the EDTP SETA. The outer years reflect inflationary growth. This budget will be reviewed in-year with the relevant stakeholders in line with the pressures facing the department.

The sub-programme: Professional Services shows growth of 8.8 per cent in 2025/26 and 5.9 per cent in 2026/27. The outer year reflects inflationary growth of 4.5 per cent and provides for education centres, curriculum advisory services and visits to schools for support and monitoring in various areas, such as enhancement of curriculum delivery, teaching and learning support for Grades 1 – 9 and Grades 10 – 12, travel and subsistence for school functionality monitoring, etc.

The sub-programme: External Examinations shows steady growth over the period. This sub-programme provides for the marking arrangements for the NSC examinations, including the payments for markers, the marking centres, as well as security arrangements, accommodation and catering linked thereto. The sub-programme provides for printing costs for continuous assessments and NSC examinations. Furthermore, the allocations provide for operating payments attributed to a high volume of printing for the June and September supplementary exams, answer books and memos for NSC, printing of memos for Adult Education and Training (AET), printing of Grades 10 and 11 common tests, mark sheets, travel and subsistence costs for monitoring of examinations, as well as catering for officials in marking venues, vehicle hire and security services for the marking venues, and the delivery of exam materials to venues.

The HIV and AIDS (Life-Skills Education) grant sub-programme shows steady growth over the period. The reduction in 2023/24 relates to in-year cuts applied to the conditional grant by National Treasury. The 2025/26 MTEF reflects inflationary growth in the outer year and makes provision for activities relating to this grant aligned to the grant framework, including the payment of stipends to Learner Support Agents to undertake on-site peer education and care support programmes in schools on a day-to-day basis, advocacy campaigns, among others, as mentioned under Section 7.4.

The sub-programme: Special Projects (PYEI) was introduced in 2021/22 and continued until 2023/24 with no allocation in 2024/25 and sees an allocation again in 2025/26. Through this allocation, SGBs appointed education assistants responsible for various duties such as reading assistants, classroom assistants, handymen, etc. depending on the need of the school. This amount was specifically and exclusively allocated to appoint and train these assistants. The training and skills development incorporated skill courses on resilience and maturity, IT skills, as well as financial skills where educator assistants administered books for the schools. The 2025/26 MTEF reflects an allocation of R260.852 million in 2025/26 only for the PYEI, as explained. These funds were allocated by National Treasury.

*Compensation of employees* grows steadily over the period. The significant decrease in 2024/25 is attributed to the non-carry-through of the allocation in respect of the PYEI Fund, which is allocated up to 2023/24 and once again in 2024/25. The MTEF allocations will need to be reviewed by the department so that it can afford vacant attrition posts, such as subject advisors and office-based educators, which have not been filled for more than five years due to budget constraints. The department has budgeted for all the filled posts under this programme, however, there are vacant posts which cannot be filled due to financial constraints. The department indicated that the budget will be utilised for filled grant and equitable share posts in line with the availability of funds. It should be noted that the filling of posts for examination markers is undertaken in-year for the May/June supplementary exams and November/December final exams, and the department will review the budget in-year to ensure that these are adequately provided for.

*Goods and services* fluctuates over the period. The minimal growth in 2024/25 relates to the reduced operational budget and training costs allocated to the PYEI project. The outer years reflect inflationary growth. In addition, the 2025/26 MTEF provides for examination services, travelling to schools for professional or advisory services and advocacy campaigns, education centre running costs including building leases and domestic accounts.

*Transfers and subsidies to: Departmental agencies and accounts* relates to payments to the ETDP SETA in respect of the Skills Development Levies Act. The 2025/26 year shows significant growth when compared to 2023/24 and the 2024/25 Adjusted Appropriation due to reprioritisation from this category, as explained. The outer years reflect inflationary growth. This budget will be reviewed in-year with the relevant stakeholders in line with the budget pressures facing the department.

*Transfers and subsidies to: Households* relates to staff exit costs.

*Machinery and equipment* fluctuates over the period, mainly due to enforced savings against new office equipment and furniture. The reduction over the 2025/26 MTEF is due to limited budget scope to adequately provide for the purchase and replacement of office equipment such as printing and binding machines for examinations. Requirements for critical purchases are reviewed in-year.

### Service delivery measures: Examination and Education-Related Services

Table 5.31 illustrates the main sector-specific service delivery measures relevant to Programme 7. The department has extensively reviewed their outputs over the MTEF and all measures are in line with the sector-specific measures.

**Table 5.31 : Service delivery measures: Examination and Education Related Services**

Outputs	Performance indicators	Estimated performance	Medium-term targets		
		2024/25	2025/26	2026/27	2027/28
To attain the highest possible educational outcomes among learners in public ordinary schools	• % of learners who passed the National Senior Certificate (NSC) Examination	89%	90%	91%	91%
	• % of Grade 12 learners passing at the Bachelor Pass level	48%	50%	52%	52%
	• % of Grade 12 learners achieving 60% and above in Mathematics	16%	18%	19%	19%

**Table 5.31 : Service delivery measures: Examination and Education Related Services**

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2024/25	2025/26	2026/27	2027/28
	• % of Grade 12 learners achieving 60% or more in Physical Sciences	20%	22%	24%	24%
	• No. of secondary schools with NSC pass rate of 60% and above	1 684	1 694	1 704	1 704
	• No. of schools with an NSC pass rate below 60%	76	67	57	57

## 9. Other programme information

### 9.1 Personnel numbers and costs

Table 5.32 reflects personnel information per programme for the Department of Education, and includes both educator and non-educator salaries and post numbers.

**Table 5.32 : Summary of departmental personnel numbers and costs by component**

Table 5.32 : Summary of departmental personnel numbers and costs by component																			
R thousands	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth		
	2021/22		2022/23		2023/24		2024/25				2025/26		2026/27		2027/28		2024/25 - 2027/28		
	Pers. nos <sup>1</sup>	Costs	Pers. nos <sup>1</sup>	Costs	Pers. nos <sup>1</sup>	Costs	Filled posts	Additional posts	Pers. nos <sup>1</sup>	Costs	Pers. nos <sup>1</sup>	Costs	Pers. nos <sup>1</sup>	Costs	Pers. nos <sup>1</sup>	Costs	Pers. growth rate	Costs growth rate	% Costs of Total
Salary level																			
1 – 7	66 181	25 772 819	59 015	25 196 790	64 814	25 895 548	58 795	-	58 795	24 416 428	58 795	24 142 135	58 795	24 998 109	58 795	26 262 445	-	2.5%	44.2%
8 – 10	30 436	18 442 956	38 356	20 291 416	30 252	21 192 779	38 466	-	38 466	25 143 426	38 466	26 675 333	38 466	28 297 377	38 466	29 569 547	-	5.6%	48.5%
11 – 12	2 428	2 336 999	2 025	2 534 447	2 431	2 607 105	1 944	-	1 944	2 057 495	1 944	2 163 003	1 944	2 294 946	1 944	2 397 530	-	5.2%	3.9%
13 – 16	51	68 057	56	72 344	51	73 429	57	-	57	83 704	57	88 809	57	94 226	57	98 467	-	5.6%	0.2%
Other	99 019	2 226 680	71 704	2 382 534	32 173	2 594 938	34 087	-	34 087	1 739 028	34 087	2 090 929	34 087	1 872 405	34 087	1 954 881	-	4.0%	3.2%
Total	198 115	48 847 511	171 156	50 477 531	129 721	52 363 799	133 349	-	133 349	53 440 081	133 349	55 160 209	133 349	57 557 063	133 349	60 282 870	-	4.1%	100.0%
Programme																			
1. Administration	4 894	1 320 060	3 439	1 361 956	3 232	1 379 205	4 005	-	4 005	1 382 014	4 005	1 594 558	4 005	1 691 825	4 005	1 767 957	-	8.6%	2.8%
2. Public Ordinary School	120 210	42 694 204	122 776	44 060 142	114 507	45 636 327	116 343	-	116 343	47 973 231	116 343	49 042 976	116 343	51 375 490	116 343	53 628 020	-	3.9%	89.4%
3. Independent School Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Public Special School	3 136	1 272 517	3 396	1 360 748	3 666	1 466 634	3 693	-	3 693	1 570 441	3 693	1 633 735	3 693	1 732 026	3 693	1 808 956	-	4.8%	3.0%
5. Early Childhood Development	5 919	1 252 550	6 571	1 275 667	6 617	1 273 569	6 672	-	6 672	1 333 796	6 672	1 364 188	6 672	1 443 059	6 672	1 507 866	-	4.2%	2.5%
6. Infrastructure Development	223	30 747	52	32 969	49	33 608	51	-	51	41 336	51	44 063	51	44 030	51	44 050	-	2.1%	0.1%
7. Examination and Education	63 733	2 277 433	34 922	2 386 049	1 650	2 574 456	2 585	-	2 585	1 139 263	2 585	1 480 689	2 585	1 270 633	2 585	1 326 021	-	5.2%	2.2%
Total	198 115	48 847 511	171 156	50 477 531	129 721	52 363 799	133 349	-	133 349	53 440 081	133 349	55 160 209	133 349	57 557 063	133 349	60 282 870	-	4.1%	100.0%
Employee dispensation																			
PSA app. not covered by OSDs	12 299	3 450 324	10 433	4 646 075	10 346	3 806 502	10 483	-	10 483	3 069 152	10 483	3 256 370	10 483	3 455 009	10 483	3 610 484	-	5.6%	5.9%
PSA app. to be covered by OSDs	1 026	311 372	1 026	331 611	1 026	346 202	693	-	693	186 797	693	198 192	693	210 281	693	219 744	-	5.6%	0.4%
Prof. nurses, staff nurses, etc.	219	16 286	219	17 345	219	18 108	24	-	24	11 434	24	12 131	24	12 871	24	13 451	-	5.6%	0.0%
Legal professionals	3	4 222	3	4 496	3	4 694	2	-	2	2 526	2	2 680	2	2 844	2	2 972	-	5.6%	0.0%
Social services professions	3	1 554	3	34 185	66	34 775	68	-	68	35 071	68	37 210	68	39 480	68	41 257	-	5.6%	0.1%
Engineering prof. and related occ.	13	20 914	13	22 273	13	23 253	15	-	15	16 228	15	17 218	15	18 268	15	19 090	-	5.6%	0.0%
Therapeutic, diagnostic health	185	94 911	175	101 080	172	105 528	183	-	183	126 396	183	134 106	183	142 287	183	148 690	-	5.6%	0.2%
Educators and related prof.	85 348	42 721 248	87 580	42 937 932	85 703	45 429 799	87 794	-	87 794	48 253 449	87 794	49 411 372	87 794	51 803 617	87 794	54 272 301	-	4.0%	90.1%
Others (interns, EPWP, etc)	99 019	2 226 680	71 704	2 382 534	32 173	2 594 938	34 087	-	34 087	1 739 028	34 087	2 090 929	34 087	1 872 405	34 087	1 954 881	-	4.0%	3.2%
Total	198 115	48 847 511	171 156	50 477 531	129 721	52 363 799	133 349	-	133 349	53 440 081	133 349	55 160 209	133 349	57 557 063	133 349	60 282 870	-	4.1%	100.0%

1. Personnel numbers includes all filled posts together with those posts additional to the approved establishment

According to the department, there are 107 503 permanent posts on the approved establishment and this includes 90 057 educators, 2 239 specialists, 15 017 public servants, and 190 Therapists. In November 2024, there were 98 987 filled posts. The department indicates that the number of posts fluctuates in-year based on the appointment of temporary educators, substitute educators, and examination markers attributed to provisions for the May/June exams, as well as the November/December final exams. However, this fluctuation was reduced for the larger part of 2024/25 due to the unaffordability of filled and vacant posts as a result of the budget cuts implemented in the 2021/22 MTEF, with carry-through. At the time, there was a budget cut related to the provision made for the 2020 cost of living adjustment but the cut exceeded the actual cost of living adjustment, meaning that the department's cut was higher than just the wage freeze cut and included a fiscal consolidation cut. This resulted in in-year pressures for the department. This pressure was partially offset by additional funds provided by the National Treasury in subsequent MTEF periods. The department received a net addition in the department's allocation of R4.078 billion, R4.227 billion, and R4.400 billion, respectively for the 2023 wage agreement carry-through and this was allocated under Programme 2. However, the department received no funding for the 2024 wage agreement as National Treasury expected provinces to budget for a 4.4 per cent increase, which the department was unable to achieve as a result of historic budget cuts. In addition, the wage agreement was then reached at 4.7 per cent, exerting even greater pressure on the department's budget.

Although the post establishment required for the department to be fully functional at school, circuit, district, and head office level is 107 503, this is not achievable over the 2025/26 MTEF due to budgetary constraints. This number excludes the posts that are additional to the fixed establishment including conditional grant officials, interns, school safety officers, cleaners, etc.

The budget between the 2024/25 Main Appropriation and 2025/26 shows growth of 4.8 per cent, which is below the required 6.1 per cent needed to fund the wage agreement and pay progression. There is inflationary growth of 4.8 per cent in 2026/27 and 4.7 per cent for the outer year of the MTEF. The department reports that no funding is provided in the budget for vacant posts. The department indicates that 11 507, 12 537, and 13 636 filled and vacant educator and support staff posts are unaffordable over the 2025/26 MTEF. The department will address this by continuously reviewing the post establishment to manage the number of posts in line with the budget affordability over the MTEF, including addressing issues such as recovering staff debt and effective management of incapacity leave and PPN. The turnaround strategies implemented to date, such as addressing inefficiencies in the appointment of temporary educators, leave management, managing the PPN in schools where there are excess educators based on the school enrolment, deploying surplus educators to posts that become vacant, reduction of staff debts, control of overtime, finalisation of cases of suspended officials, timeous pay-outs of leave gratuities in district offices and control of travel and subsistence will continue over the 2025/26 MTEF to generate savings and improve efficiencies to remain within the budget. The department is going to undertake a headcount verification exercise in 2025/26 and anticipates realising savings from this exercise.

The department receives an allocation of R497.171 million in 2025/26, R535.717 million in 2026/27 and R563.439 million in 2027/28 in respect of the wage agreement that departments were told to budget for (4.6 per cent) versus the amount that was agreed to at the bargaining council (5.5 per cent). These funds were also allocated against *Compensation of employees*. All filled posts are fully budgeted for in all the programmes except in Programme 2, where the department is unable to afford approximately 11 507, 12 537, and 13 636 filled and vacant educator and support staff posts under this programme over the MTEF.

## 9.2 Training

Table 5.33 reflects departmental expenditure on training per programme. The department is required by the Skills Development Levies Act to budget at least 1 per cent of its salary expense for staff training and this is not achieved by the department as a result of budget pressures. The total training budget comprises the allocations for training and development, travel and subsistence, as well as employees' bursaries. The trend fluctuates from 2021/22 to the 2024/25 Revised Estimate due to the continued implementation of cost containment to remain within budget. The training budget includes the bursaries for employees and travel and subsistence and reflects steady growth over the 2025/26 MTEF, in order to address the educators' skills gaps and improve the quality of education.

**Table 5.33 : Information on training: Education**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Number of staff	198 115	171 156	129 721	133 349	133 349	133 349	133 349	133 349	133 349
Number of personnel trained	44 791	44 791	44 791	44 791	44 791	44 791	44 791	44 791	44 791
of which									
Male	24 164	24 164	24 164	24 164	24 164	24 164	24 164	24 164	24 164
Female	20 627	20 627	20 627	20 627	20 627	20 627	20 627	20 627	20 627
Number of training opportunities	65 328	65 328	65 328	65 328	65 328	65 328	65 328	65 328	65 328
of which									
Tertiary	5 801	5 801	5 801	5 801	5 801	5 801	5 801	5 801	5 801
Workshops	1 619	1 619	1 619	1 619	1 619	1 619	1 619	1 619	1 619
Seminars	-	-	-	-	-	-	-	-	-
Other	57 908	57 908	57 908	57 908	57 908	57 908	57 908	57 908	57 908
Number of bursaries offered	10	8	8	8	8	8	8	8	8
Number of interns appointed	495	495	419	1 000	1 000	1 000	1 000	1 000	1 000
Number of learnerships appointed	-	-	493	390	390	390	390	390	390
Number of days spent on training	6	6	6	6	6	6	6	6	6
<b>Payments on training by programme</b>									
1. Administration	1 023	8 563	2 015	19 366	12 507	1 107	19 656	20 560	21 485
2. Public Ordinary School Education	65 920	179 101	168 418	255 900	270 900	263 503	259 739	271 687	283 912
3. Independent School Subsidies	-	-	-	-	-	-	-	-	-
4. Public Special School Education	16	2 268	732	8 050	8 050	2 341	8 531	8 923	9 324
5. Early Childhood Development	257	-	166	10 264	10 264	319	10 418	10 897	11 387
6. Infrastructure Development	-	-	-	-	-	-	-	-	-
7. Examination and Education Related Services	40 000	55 000	-	125 820	62 910	62 910	127 707	133 582	139 593
<b>Total</b>	<b>107 216</b>	<b>244 932</b>	<b>171 331</b>	<b>419 400</b>	<b>364 631</b>	<b>330 180</b>	<b>426 051</b>	<b>445 649</b>	<b>465 701</b>



## ANNEXURE – VOTE 5: EDUCATION

Table 5.A : Specification of receipts: Education

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Tax receipts</b>	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
<b>Sale of goods and services other than capital assets</b>	<b>61 557</b>	<b>75 241</b>	<b>64 826</b>	<b>66 822</b>	<b>66 822</b>	<b>67 725</b>	<b>69 815</b>	<b>73 026</b>	<b>74 171</b>
Sale of goods and services produced by department (excluding capital assets)	61 557	75 241	64 826	66 822	66 822	67 725	69 815	73 026	74 171
Sales by market establishments	1 456	1 351	1 229	1 770	1 770	1 403	1 849	1 934	2 021
Administrative fees	-	-	-	-	-	19	-	-	-
Other sales	60 101	73 890	63 597	65 052	65 052	66 303	67 966	71 092	72 150
Of which									
Commission	56 225	57 327	59 999	63 168	63 168	62 407	65 998	69 034	70 000
Exam Certificate	2 969	3 040	3 083	1 875	1 875	2 950	1 959	2 049	2 141
Marking of exam papers	878	1 017	358	9	9	946	9	9	9
Tender documents	-	-	157	-	-	-	-	-	-
Sale of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	-	-	-	-	-	-
<b>Transfers received from:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
<b>Fines, penalties and forfeits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interest, dividends and rent on land</b>	<b>51 109</b>	<b>8 871</b>	<b>496</b>	<b>509</b>	<b>509</b>	<b>788</b>	<b>532</b>	<b>556</b>	<b>581</b>
Interest	51 109	8 871	496	509	509	788	532	556	581
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Sale of capital assets</b>	<b>-</b>	<b>3 379</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	3 379	-	-	-	-	-	-	-
<b>Transactions in financial assets and liabilities</b>	<b>58 600</b>	<b>27 689</b>	<b>38 531</b>	<b>47 587</b>	<b>47 587</b>	<b>30 081</b>	<b>46 500</b>	<b>47 900</b>	<b>49 100</b>
<b>Total</b>	<b>171 266</b>	<b>115 180</b>	<b>103 853</b>	<b>114 918</b>	<b>114 918</b>	<b>98 594</b>	<b>116 847</b>	<b>121 482</b>	<b>123 852</b>

Table 5.B : Payments and estimates by economic classification: Education

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>53 692 178</b>	<b>55 649 346</b>	<b>58 233 619</b>	<b>58 236 998</b>	<b>58 658 813</b>	<b>60 537 561</b>	<b>61 619 757</b>	<b>64 324 078</b>	<b>67 058 969</b>
Compensation of employees	48 847 511	50 477 531	52 363 799	51 891 369	51 933 661	53 440 081	55 160 209	57 557 063	60 282 870
Salaries and wages	42 043 321	43 391 459	44 729 415	43 766 677	44 084 322	45 492 378	46 531 020	48 523 455	50 843 387
Social contributions	6 804 190	7 086 072	7 634 384	8 124 692	7 849 339	7 947 703	8 629 189	9 033 608	9 439 483
Goods and services	4 844 490	5 165 100	5 869 334	6 345 629	6 725 152	7 097 364	6 459 548	6 767 015	6 776 099
Administrative fees	7 032	10 534	8 265	10 206	8 375	10 535	10 844	10 533	10 892
Advertising	960	1 030	4 484	1 470	1 470	1 920	1 470	2 901	3 031
Minor assets	1 412	424	596	47 996	9 413	7 918	53 662	3 669	3 826
Audit cost: External	15 357	20 317	24 305	16 687	16 687	20 618	16 687	18 242	19 063
Bursaries: Employees	698	1 198	73	-	-	-	-	-	-
Catering: Departmental activities	68 628	95 957	88 615	105 537	97 292	98 932	111 308	114 808	119 929
Communication (G&S)	36 967	32 992	33 632	42 017	52 270	71 101	53 898	47 124	49 236
Computer services	55 776	87 069	136 036	238 691	250 461	213 757	333 081	109 810	114 752
Cons. and prof. serv.: Bus. and advisory serv.	198 950	172 087	295 524	263 952	313 036	347 722	276 814	290 946	308 886
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	30 420	20 917	17 657	25 165	23 165	28 823	25 165	21 616	22 589
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	48 656	45 663	43 046	73 458	73 723	97 636	61 749	74 704	78 065
Agency and support / outsourced services	1 645 156	1 546 452	1 926 148	1 843 734	1 946 024	1 979 249	1 987 520	2 059 443	2 168 452
Entertainment	4	11	-	-	-	87	-	-	-
Fleet services (including govt. motor transport)	47 840	58 045	62 820	56 742	63 817	84 512	63 757	68 410	71 489
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	427	405	492	590	590	490	620	1 677	1 752
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	31	78	62	60	60	128	60	72	75
Inventory: Chemicals, fuel, oil, gas, wood and coal	496	1 712	2 658	1 650	2 150	2 150	2 450	1 804	1 885
Inventory: Learner and teacher support material	664 120	712 633	686 123	612 226	760 657	738 401	535 865	707 693	739 540
Inventory: Materials and supplies	308	342	42	10	20	20	25	307	321
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	384 594	394 917	344 361	797 926	740 830	786 649	702 622	919 466	768 717
Consumable supplies	243 898	92 168	87 849	61 253	61 981	64 992	63 723	67 182	70 204
Consumable: Stationery, printing and office supplies	23 183	31 374	31 373	22 102	21 980	27 535	26 066	25 473	26 592
Operating leases	180 050	110 488	122 961	171 669	140 472	111 353	141 777	187 948	196 371
Rental and hiring	816	12 055	10 740	12 129	13 254	19 159	16 598	11 864	12 399
Property payments	696 851	1 081 669	1 326 325	1 204 184	1 316 196	1 594 404	1 258 613	1 189 785	1 134 204
Transport provided: Departmental activity	11 569	15 230	32 818	20 643	16 603	24 062	22 024	19 209	19 855
Travel and subsistence	261 172	310 460	287 938	282 782	294 996	321 898	269 484	339 683	340 716
Training and development	17 285	16 298	9 877	135 409	129 499	77 754	86 142	109 721	114 130
Operating payments	185 134	269 935	263 570	274 310	344 369	343 797	313 953	337 699	352 857
Venues and facilities	16 700	22 640	20 944	23 031	25 762	21 762	23 571	25 226	26 271
Interest and rent on land	177	6 715	486	-	-	116	-	-	-
Interest (Incl. interest on unitary payments (PPP))	177	6 715	486	-	-	116	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>2 749 886</b>	<b>2 403 636</b>	<b>2 461 826</b>	<b>2 806 732</b>	<b>2 523 760</b>	<b>2 516 381</b>	<b>2 890 021</b>	<b>3 016 386</b>	<b>3 152 319</b>
Provinces and municipalities	4 028	1 838	3 281	6 089	3 589	3 589	6 362	6 655	6 954
Provinces	4 028	1 838	3 281	6 089	3 589	3 589	6 362	6 655	6 954
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	4 028	1 838	3 281	6 089	3 589	3 589	6 362	6 655	6 954
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	40 000	55 000	-	125 820	62 910	62 910	127 707	133 582	139 593
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	40 000	55 000	-	125 820	62 910	62 910	127 707	133 582	139 593
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	2 477 035	2 120 518	2 224 580	2 470 535	2 257 413	2 257 413	2 607 481	2 720 849	2 843 483
Households	228 823	226 280	233 965	204 288	199 848	192 469	148 471	155 300	162 289
Social benefits	227 373	223 690	229 175	198 583	198 583	186 757	142 510	149 065	155 773
Other transfers to households	1 450	2 590	4 790	5 705	1 265	5 712	5 961	6 235	6 516
<b>Payments for capital assets</b>	<b>2 218 905</b>	<b>2 288 537</b>	<b>2 219 868</b>	<b>1 944 858</b>	<b>1 901 015</b>	<b>1 901 270</b>	<b>2 180 428</b>	<b>2 129 691</b>	<b>2 544 702</b>
Buildings and other fixed structures	2 173 073	2 222 596	2 160 438	1 915 910	1 856 395	1 856 395	2 143 418	2 091 439	2 504 728
Buildings	2 173 073	2 222 596	2 160 438	1 915 910	1 856 395	1 856 395	2 143 418	2 091 439	2 504 728
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	45 832	65 941	59 430	28 948	44 620	44 875	37 010	38 252	39 974
Transport equipment	38 325	2 328	16 754	16 979	15 772	15 772	26 377	27 130	28 351
Other machinery and equipment	7 507	63 613	42 676	11 969	28 848	29 103	10 633	11 122	11 623
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>34</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>58 660 969</b>	<b>60 341 553</b>	<b>62 915 405</b>	<b>62 988 588</b>	<b>63 083 588</b>	<b>64 955 482</b>	<b>66 690 206</b>	<b>69 470 155</b>	<b>72 755 990</b>



Table 5.C : Payments and estimates by economic classification: Administration

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>1 961 451</b>	<b>1 996 667</b>	<b>2 075 167</b>	<b>2 291 258</b>	<b>2 272 169</b>	<b>2 224 047</b>	<b>2 648 337</b>	<b>2 569 783</b>	<b>2 580 921</b>
Compensation of employees	1 320 060	1 361 956	1 379 205	1 442 014	1 402 014	1 382 014	1 594 558	1 691 825	1 767 957
Salaries and wages	1 132 748	1 173 662	1 183 066	1 233 327	1 197 631	1 185 369	1 356 109	1 438 831	1 503 578
Social contributions	187 312	188 294	196 139	208 687	204 383	196 645	238 449	252 994	264 379
Goods and services	641 222	634 656	695 566	849 244	870 155	841 955	1 053 779	877 958	812 964
Administrative fees	1 368	2 050	2 501	2 900	3 162	2 838	3 187	2 452	2 562
Advertising	960	1 030	4 356	1 470	1 470	1 920	1 470	2 901	3 031
Minor assets	1 241	350	546	47 030	8 441	7 148	52 824	2 386	2 493
Audit cost: External	15 053	20 042	24 076	16 687	16 687	20 402	16 687	18 242	19 063
Bursaries: Employees	516	1 188	73	-	-	-	-	-	-
Catering: Departmental activities	2 489	4 567	5 847	2 050	8 900	15 318	4 292	2 485	2 597
Communication (G&S)	32 773	28 836	29 304	30 861	40 937	57 633	42 382	35 113	36 693
Computer services	51 374	82 028	86 732	153 191	157 961	123 360	248 381	103 725	108 393
Cons. and prof. serv.: Bus. and advisory serv.	13 254	5 942	3 711	1 500	50 584	6 972	2 605	3 278	3 426
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	30 420	20 818	17 515	25 165	23 165	28 823	25 165	21 616	22 589
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	15 905	15 190	13 808	21 909	22 199	15 547	21 749	19 729	20 616
Agency and support / outsourced services	1 545	1 324	1 865	3 267	3 267	2 462	3 267	3 571	3 732
Entertainment	4	11	-	-	-	87	-	-	-
Fleet services (including govt. motor transport)	47 249	57 764	62 532	49 067	56 142	76 915	56 151	60 154	62 861
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	416	339	392	590	590	460	620	1 677	1 752
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	31	78	62	60	60	128	60	72	75
Inventory: Chemicals, fuel, oil, gas, wood and coal	466	1 712	2 658	1 650	2 150	2 150	2 350	1 804	1 885
Inventory: Learner and teacher support material	-	25	4	-	-	-	-	-	-
Inventory: Materials and supplies	25	340	10	10	20	10	25	307	321
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	139	608	372	-	-	1 154	500	-	-
Consumable supplies	2 160	2 556	3 233	2 471	3 425	4 259	2 541	2 883	3 012
Consumable: Stationery, printing and office supplies	14 412	15 800	14 745	13 932	14 144	15 308	14 249	14 996	15 671
Operating leases	164 897	103 573	115 599	161 826	130 425	102 809	132 785	177 943	185 950
Rental and hiring	776	1 358	646	592	1 557	2 524	2 287	658	688
Property payments	142 531	158 609	188 271	212 060	226 080	242 172	314 782	281 964	190 152
Transport provided: Departmental activity	108	28	253	200	600	2 474	1 900	287	300
Travel and subsistence	82 051	94 499	111 581	77 680	81 916	104 992	79 758	94 044	98 276
Training and development	88	4 119	-	16 066	9 207	-	16 356	16 975	17 739
Operating payments	18 971	7 919	4 437	6 600	6 816	3 840	6 843	7 399	7 732
Venues and facilities	-	1 953	437	410	250	250	563	1 297	1 355
Interest and rent on land	169	55	396	-	-	78	-	-	-
Interest (Incl. interest on unitary payments (PPP))	169	55	396	-	-	78	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>25 145</b>	<b>28 256</b>	<b>24 780</b>	<b>37 090</b>	<b>30 150</b>	<b>28 021</b>	<b>38 752</b>	<b>40 534</b>	<b>42 358</b>
Provinces and municipalities	4 028	1 838	3 281	6 089	3 589	3 589	6 362	6 655	6 954
Provinces	4 028	1 838	3 281	6 089	3 589	3 589	6 362	6 655	6 954
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	4 028	1 838	3 281	6 089	3 589	3 589	6 362	6 655	6 954
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	21 117	26 418	21 499	31 001	26 561	24 432	32 390	33 879	35 404
Social benefits	20 271	24 162	17 853	25 296	25 296	23 167	26 429	27 644	28 888
Other transfers to households	846	2 256	3 646	5 705	1 265	1 265	5 961	6 235	6 516
<b>Payments for capital assets</b>	<b>12 340</b>	<b>63 090</b>	<b>45 523</b>	<b>13 273</b>	<b>29 302</b>	<b>29 066</b>	<b>20 633</b>	<b>21 122</b>	<b>22 073</b>
Buildings and other fixed structures	461	25	1 112	-	485	485	-	-	-
Buildings	461	25	1 112	-	485	485	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	11 879	63 065	44 411	13 273	28 817	28 581	20 633	21 122	22 073
Transport equipment	6 762	646	2 496	1 304	229	229	10 000	10 000	10 450
Other machinery and equipment	5 117	62 419	41 915	11 969	28 588	28 352	10 633	11 122	11 623
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>34</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1 998 936</b>	<b>2 088 047</b>	<b>2 145 562</b>	<b>2 341 621</b>	<b>2 331 621</b>	<b>2 281 404</b>	<b>2 707 722</b>	<b>2 631 439</b>	<b>2 645 352</b>

Table 5.D : Payments and estimates by economic classification: Public Ordinary School Education

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>45 715 777</b>	<b>47 370 962</b>	<b>49 354 238</b>	<b>50 490 682</b>	<b>50 740 399</b>	<b>52 664 679</b>	<b>53 051 053</b>	<b>55 724 373</b>	<b>58 180 004</b>
Compensation of employees	42 694 204	44 060 142	45 636 327	46 439 401	46 458 811	47 973 231	49 042 976	51 375 490	53 828 020
Salaries and wages	36 480 443	37 591 952	38 665 580	38 996 367	39 288 662	40 695 977	41 138 489	43 107 693	45 188 463
Social contributions	6 213 761	6 468 190	6 970 747	7 443 034	7 170 149	7 277 254	7 904 487	8 267 797	8 639 557
Goods and services	3 021 568	3 304 171	3 717 882	4 051 281	4 281 588	4 691 435	4 008 077	4 348 883	4 351 984
Administrative fees	2 791	4 801	2 145	4 469	1 513	3 951	5 196	5 001	5 186
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	111	-	-	-	-	4	-	-	-
Audit cost: External	304	275	229	-	-	216	-	-	-
Bursaries: Employees	-	10	-	-	-	-	-	-	-
Catering: Departmental activities	19 276	41 615	36 893	49 139	34 085	39 309	51 866	52 467	54 790
Communication (G&S)	465	385	516	7 079	7 076	9 598	7 498	7 742	8 090
Computer services	930	-	45 409	80 000	87 000	87 000	80 000	-	-
Cons. and prof. serv.: Bus. and advisory serv.	74 090	87 746	201 398	144 935	144 935	223 233	151 428	160 580	167 805
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	99	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	96	177	395	25	-	37	-	-	-
Agency and support / outsourced services	1 643 611	1 545 128	1 924 270	1 840 467	1 942 757	1 976 757	1 984 253	2 055 872	2 164 720
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	496	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	11	-	-	-	-	7	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	30	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	578 050	621 390	619 292	517 468	665 899	665 899	458 065	624 948	653 071
Inventory: Materials and supplies	283	2	7	-	-	10	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	366 592	362 247	322 048	763 304	705 860	752 717	644 382	861 106	707 575
Consumable supplies	230 241	89 204	84 611	58 492	58 387	60 371	61 120	63 893	66 768
Consumable: Stationery, printing and office supplies	4 357	9 857	8 901	1 801	1 816	5 882	2 048	3 603	3 759
Operating leases	11 898	4 366	4 583	5 733	5 762	5 325	5 994	6 200	6 448
Rental and hiring	15	338	224	287	447	642	2 311	459	480
Property payments	27 081	360 127	293 204	314 105	339 305	602 454	300 296	203 293	212 441
Transport provided: Departmental activity	11 350	13 876	30 685	18 669	16 003	20 722	18 375	14 065	14 698
Travel and subsistence	40 067	60 681	39 751	54 406	44 618	46 101	57 266	78 856	66 448
Training and development	1 363	10 792	9 721	94 378	56 647	31 702	43 710	66 130	68 606
Operating payments	6 768	88 176	89 192	93 473	163 536	156 701	130 921	139 468	145 736
Venues and facilities	1 292	2 879	4 408	3 051	5 942	2 797	3 348	5 200	5 363
Interest and rent on land	5	6 649	29	-	-	13	-	-	-
Interest (Incl. interest on unitary payments (PPP))	5	6 649	29	-	-	13	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>1 649 513</b>	<b>1 550 951</b>	<b>1 590 386</b>	<b>1 726 593</b>	<b>1 571 286</b>	<b>1 567 255</b>	<b>1 735 019</b>	<b>1 804 751</b>	<b>1 885 965</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	1 455 137	1 367 098	1 390 369	1 565 888	1 410 581	1 410 581	1 632 084	1 697 081	1 773 450
Households	194 376	183 853	200 017	160 705	160 705	156 674	102 935	107 670	112 515
Social benefits	193 772	183 519	198 873	160 705	160 705	152 227	102 935	107 670	112 515
Other transfers to households	604	334	1 144	-	-	4 447	-	-	-
<b>Payments for capital assets</b>	<b>1 230</b>	<b>1 682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 230	1 682	-	-	-	-	-	-	-
Transport equipment	-	1 682	-	-	-	-	-	-	-
Other machinery and equipment	1 230	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>47 366 520</b>	<b>48 923 595</b>	<b>50 944 624</b>	<b>52 217 275</b>	<b>52 311 685</b>	<b>54 231 934</b>	<b>54 786 072</b>	<b>57 529 124</b>	<b>60 065 969</b>

Table 5.E : Payments and estimates by economic classification: Independent School Subsidies

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Cons. and prof. serv.: Bus. and advisory serv.	-	-	-	-	-	-	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	-	-	-
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>91 828</b>	<b>91 829</b>	<b>85 508</b>	<b>85 500</b>	<b>74 986</b>	<b>74 986</b>	<b>75 500</b>	<b>82 500</b>	<b>86 213</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	91 828	91 829	85 508	85 500	74 986	74 986	75 500	82 500	86 213
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>91 828</b>	<b>91 829</b>	<b>85 508</b>	<b>85 500</b>	<b>74 986</b>	<b>74 986</b>	<b>75 500</b>	<b>82 500</b>	<b>86 213</b>

Table 5.F : Payments and estimates by economic classification: Public Special School Education

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>1 287 728</b>	<b>1 376 674</b>	<b>1 480 165</b>	<b>1 548 907</b>	<b>1 599 039</b>	<b>1 593 394</b>	<b>1 666 550</b>	<b>1 767 351</b>	<b>1 847 008</b>
Compensation of employees	1 272 517	1 360 748	1 466 634	1 518 441	1 568 441	1 570 441	1 633 735	1 732 026	1 808 956
Salaries and wages	1 072 857	1 143 811	1 223 514	1 271 726	1 310 622	1 309 946	1 389 846	1 473 396	1 538 788
Social contributions	199 660	216 937	243 120	246 715	257 819	260 495	243 889	258 630	270 168
Goods and services	15 211	15 926	13 531	30 466	30 598	22 953	32 815	35 325	38 052
Administrative fees	212	537	433	536	536	600	613	620	627
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	42	-	170	170	170	170	170	170
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	25	480	-	-	240	-	-	-
Communication (G&S)	138	181	275	180	180	258	182	183	184
Computer services	-	-	-	-	-	-	-	-	-
Cons. and prof. serv.: Bus. and advisory serv.	-	-	-	-	-	-	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	-	-	-	7 395	7 395	7 395	7 606	7 956	8 314
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	66	100	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	393	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	9 156	7 523	6 121	7 921	7 921	5 921	9 538	11 263	13 187
Consumable supplies	3 147	8	5	60	60	60	62	65	68
Consumable: Stationery, printing and office supplies	-	396	695	401	401	401	401	401	401
Operating leases	-	55	-	60	60	60	60	60	60
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 335	5 196	4 603	5 214	5 346	5 177	5 374	5 441	5 509
Training and development	201	1 387	-	8 129	8 129	2 349	8 409	8 766	9 132
Operating payments	-	88	130	50	50	177	50	50	50
Venues and facilities	22	422	296	350	350	145	350	350	350
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>143 590</b>	<b>152 031</b>	<b>154 610</b>	<b>163 289</b>	<b>159 575</b>	<b>158 329</b>	<b>170 604</b>	<b>178 452</b>	<b>186 483</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	139 501	148 703	151 035	157 297	153 583	153 583	164 344	171 904	179 640
Households	4 089	3 328	3 575	5 992	5 992	4 746	6 260	6 548	6 843
Social benefits	4 089	3 328	3 575	5 992	5 992	4 746	6 260	6 548	6 843
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>31 563</b>	<b>127</b>	<b>14 258</b>	<b>15 675</b>	<b>15 543</b>	<b>15 543</b>	<b>16 377</b>	<b>17 130</b>	<b>17 901</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	31 563	127	14 258	15 675	15 543	15 543	16 377	17 130	17 901
Transport equipment	31 563	-	14 258	15 675	15 543	15 543	16 377	17 130	17 901
Other machinery and equipment	-	127	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1 462 881</b>	<b>1 528 832</b>	<b>1 649 033</b>	<b>1 727 871</b>	<b>1 774 157</b>	<b>1 767 266</b>	<b>1 853 531</b>	<b>1 962 933</b>	<b>2 051 392</b>

Table 5.G : Payments and estimates by economic classification: Early Childhood Development

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>1 387 776</b>	<b>1 398 418</b>	<b>1 357 280</b>	<b>1 425 614</b>	<b>1 509 201</b>	<b>1 497 030</b>	<b>1 529 692</b>	<b>1 635 544</b>	<b>1 710 172</b>
Compensation of employees	1 252 550	1 275 667	1 273 569	1 271 796	1 313 796	1 333 796	1 364 188	1 443 059	1 507 866
Salaries and wages	1 153 036	1 166 812	1 156 388	1 147 637	1 191 848	1 212 982	1 232 185	1 303 128	1 361 638
Social contributions	99 514	108 855	117 181	124 159	121 948	120 814	132 003	139 931	146 228
Goods and services	135 226	122 751	83 711	153 818	195 405	163 234	165 504	192 485	202 306
Administrative fees	15	1	42	84	84	160	86	169	177
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	346	346	346	368	385	402
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	182	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	15	-	-	-	-	-	-
Communication (G&S)	2	104	185	174	174	176	175	183	191
Computer services	-	-	-	-	-	-	-	-	-
Cons. and prof. serv.: Bus. and advisory serv.	13 682	13 254	-	15 745	15 745	15 745	16 450	17 207	17 981
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	13	-	-	30	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	86 070	91 095	66 385	94 758	94 758	72 502	77 800	82 745	86 469
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	19 370	19 000	19 855
Consumable supplies	2 982	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	15 948	15 505	12 494	21 213	24 120	25 276	28 792	49 378	52 760
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	712	2 639	4 385	4 662	4 662	5 296	4 796	5 568	5 818
Training and development	15 633	-	156	16 836	55 516	43 703	17 667	17 850	18 653
Operating payments	-	153	36	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>590 006</b>	<b>513 285</b>	<b>599 196</b>	<b>663 407</b>	<b>619 820</b>	<b>618 867</b>	<b>737 180</b>	<b>771 066</b>	<b>805 959</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	588 852	512 196	597 668	661 850	618 263	618 263	735 553	769 364	804 180
Households	1 154	1 089	1 528	1 557	1 557	604	1 627	1 702	1 779
Social benefits	1 154	1 089	1 528	1 557	1 557	604	1 627	1 702	1 779
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1 977 782</b>	<b>1 911 703</b>	<b>1 956 476</b>	<b>2 089 021</b>	<b>2 129 021</b>	<b>2 115 897</b>	<b>2 266 872</b>	<b>2 406 610</b>	<b>2 516 131</b>

Table 5.H : Payments and estimates by economic classification: Infrastructure Development

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>569 395</b>	<b>584 466</b>	<b>862 900</b>	<b>771 747</b>	<b>831 747</b>	<b>831 747</b>	<b>679 426</b>	<b>773 845</b>	<b>804 288</b>
Compensation of employees	30 747	32 969	33 608	41 621	41 336	41 336	44 063	44 030	44 050
Salaries and wages	26 971	28 812	29 133	37 064	36 779	36 663	39 302	39 269	39 289
Social contributions	3 776	4 157	4 475	4 557	4 557	4 673	4 761	4 761	4 761
Goods and services	538 648	551 497	829 292	730 126	790 411	790 411	635 363	729 815	760 238
Administrative fees	-	-	1	-	-	-	-	-	-
Advertising	-	-	128	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	139	159	173	-	185	185	-	-	-
Computer services	427	201	153	-	-	-	-	-	-
Cons. and prof. serv.: Bus. and advisory serv.	97 924	65 145	90 415	101 772	101 772	101 772	106 331	109 881	119 674
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	142	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	8 538	23 932	15 040	26 701	26 701	26 701	28 032	28 032	28 032
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	980	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	428 090	457 356	718 287	596 653	656 653	656 653	496 000	586 902	607 532
Transport provided: Departmental activity	-	-	1	-	-	-	-	-	-
Travel and subsistence	3 530	4 296	3 950	5 000	5 000	4 989	5 000	5 000	5 000
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	408	22	-	100	111	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	101	-	-	-	-	-	-
Social benefits	-	-	101	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>2 172 795</b>	<b>2 222 649</b>	<b>2 159 345</b>	<b>1 915 910</b>	<b>1 855 910</b>	<b>1 855 910</b>	<b>2 143 418</b>	<b>2 091 439</b>	<b>2 504 728</b>
Buildings and other fixed structures	2 172 612	2 222 571	2 159 326	1 915 910	1 855 910	1 855 910	2 143 418	2 091 439	2 504 728
Buildings	2 172 612	2 222 571	2 159 326	1 915 910	1 855 910	1 855 910	2 143 418	2 091 439	2 504 728
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	183	78	19	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	183	78	19	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2 742 190</b>	<b>2 807 115</b>	<b>3 022 346</b>	<b>2 687 657</b>	<b>2 687 657</b>	<b>2 687 657</b>	<b>2 822 844</b>	<b>2 865 284</b>	<b>3 309 016</b>

Table 5.1 : Payments and estimates by economic classification: Examination and Education Related Services

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>2 770 051</b>	<b>2 922 159</b>	<b>3 103 869</b>	<b>1 708 790</b>	<b>1 706 258</b>	<b>1 726 664</b>	<b>2 044 699</b>	<b>1 853 182</b>	<b>1 936 576</b>
Compensation of employees	2 277 433	2 386 049	2 574 456	1 178 096	1 149 263	1 139 263	1 480 689	1 270 633	1 326 021
Salaries and wages	2 177 266	2 286 410	2 471 734	1 080 556	1 058 780	1 051 441	1 375 089	1 161 138	1 211 631
Social contributions	100 167	99 639	102 722	97 540	90 483	87 822	105 600	109 495	114 390
Goods and services	492 615	536 099	529 352	530 694	556 995	587 376	564 010	582 549	610 555
Administrative fees	2 646	3 145	3 143	2 217	3 080	2 986	1 762	2 291	2 340
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	60	32	50	450	456	250	300	728	761
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	46 863	49 750	45 380	54 348	54 307	44 065	55 150	59 856	62 542
Communication (G&S)	3 450	3 327	3 179	3 723	3 718	3 251	3 661	3 903	4 078
Computer services	3 045	4 840	3 742	5 500	5 500	3 397	4 700	6 085	6 359
Cons. and prof. serv.: Bus. and advisory serv.	-	-	-	-	-	-	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	32 655	30 296	28 843	51 524	51 524	82 052	40 000	54 975	57 449
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	95	281	288	280	280	202	-	300	314
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	23	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	100	-	-
Inventory: Learner and teacher support material	-	123	49	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	25	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medicines inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	169	607	780	-	348	156	800	65	68
Consumable supplies	5 368	400	-	230	109	302	-	341	356
Consumable: Stationery, printing and office supplies	4 414	5 321	6 052	5 968	5 619	5 944	9 368	6 473	6 761
Operating leases	3 255	2 494	2 779	4 050	4 225	3 159	2 938	3 745	3 913
Rental and hiring	25	10 359	9 870	11 250	11 250	15 993	12 000	10 747	11 231
Property payments	83 201	90 072	114 069	60 153	70 038	67 849	118 743	68 248	71 319
Transport provided: Departmental activity	111	1 326	1 879	1 774	-	866	1 749	4 857	4 857
Travel and subsistence	132 477	143 149	123 668	135 820	153 454	155 343	117 290	150 774	159 665
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	159 395	173 191	169 753	174 187	173 867	182 968	176 139	190 782	199 339
Venues and facilities	15 386	17 386	15 803	19 220	19 220	18 570	19 310	18 379	19 203
Interest and rent on land	3	11	61	-	-	25	-	-	-
Interest (Incl. interest on unitary payments (PPP))	3	11	61	-	-	25	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>249 804</b>	<b>67 284</b>	<b>7 245</b>	<b>130 853</b>	<b>67 943</b>	<b>68 923</b>	<b>132 966</b>	<b>139 083</b>	<b>145 341</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	40 000	55 000	-	125 820	62 910	62 910	127 707	133 582	139 593
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	40 000	55 000	-	125 820	62 910	62 910	127 707	133 582	139 593
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	201 717	692	-	-	-	-	-	-	-
Households	8 087	11 592	7 245	5 033	5 033	6 013	5 259	5 501	5 748
Social benefits	8 087	11 592	7 245	5 033	5 033	6 013	5 259	5 501	5 748
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>977</b>	<b>989</b>	<b>742</b>	<b>-</b>	<b>260</b>	<b>751</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	977	989	742	-	260	751	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	977	989	742	-	260	751	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>3 020 832</b>	<b>2 990 432</b>	<b>3 111 856</b>	<b>1 839 643</b>	<b>1 774 461</b>	<b>1 796 338</b>	<b>2 177 665</b>	<b>1 992 265</b>	<b>2 081 917</b>

Table 5.J : Payments and estimates by economic classification: Conditional grants

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>2 463 737</b>	<b>2 507 520</b>	<b>2 968 113</b>	<b>2 919 200</b>	<b>2 984 107</b>	<b>2 984 107</b>	<b>2 951 573</b>	<b>3 121 883</b>	<b>3 243 024</b>
Compensation of employees	396 316	421 650	453 894	477 461	470 343	472 343	473 467	462 264	462 494
Salaries and wages	384 520	408 876	440 169	463 208	456 115	456 423	459 330	448 127	448 357
Social contributions	11 796	12 774	13 725	14 253	14 228	15 920	14 137	14 137	14 137
Goods and services	2 067 421	2 085 870	2 514 219	2 441 739	2 513 764	2 511 764	2 478 106	2 659 619	2 780 530
Administrative fees	2 246	3 915	3 895	2 567	2 996	3 471	2 567	2 567	2 567
Advertising	-	-	54	-	-	-	-	-	-
Minor assets	47	42	-	170	170	170	170	170	170
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 893	817	178	988	938	1 036	988	988	988
Communication (G&S)	291	206	457	185	182	514	185	185	185
Computer services	889	201	-	-	-	-	-	-	-
Cons. and prof. serv.: Bus. and advisory serv.	27 446	-	-	-	-	-	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	68	-	-	-	-	-	-	-	-
Agency and support / outsourced services	1 643 611	1 545 128	1 901 843	1 840 467	1 847 757	1 847 757	1 984 253	2 055 872	2 164 720
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	496	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	66	100	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	2 809	2 960	-	-	-	-	-	-
Inventory: Materials and supplies	283	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	78 951	88 717	61 163	83 740	81 720	83 364	89 145	94 279	99 722
Consumable supplies	11 947	1 086	980	-	60	169	-	-	-
Consumable: Stationery, printing and office supplies	48	2 580	961	622	542	544	622	622	622
Operating leases	407	672	757	760	760	538	760	760	760
Rental and hiring	-	8	-	-	-	-	-	-	-
Property payments	264 780	384 873	497 049	457 591	520 783	520 459	342 792	444 444	447 826
Transport provided: Departmental activity	111	2 224	2 372	1 774	108	866	1 749	4 857	4 857
Travel and subsistence	26 219	35 569	33 521	38 303	37 564	39 217	40 303	40 303	43 541
Training and development	1 064	10 792	826	11 747	11 747	9 874	11 747	11 747	11 747
Operating payments	5 443	4 008	3 021	843	3 527	2 008	843	843	843
Venues and facilities	1 181	2 157	4 082	1 982	4 910	1 777	1 982	1 982	1 982
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>246 157</b>	<b>170 787</b>	<b>178 980</b>	<b>224 530</b>	<b>219 623</b>	<b>219 623</b>	<b>276 877</b>	<b>289 694</b>	<b>302 925</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	246 157	170 787	178 823	224 530	219 623	219 623	276 877	289 694	302 925
Households	-	-	157	-	-	-	-	-	-
Social benefits	-	-	122	-	-	-	-	-	-
Other transfers to households	-	-	35	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>2 007 655</b>	<b>2 055 948</b>	<b>2 097 747</b>	<b>1 878 618</b>	<b>1 818 618</b>	<b>1 818 618</b>	<b>2 098 501</b>	<b>2 041 239</b>	<b>2 155 607</b>
Buildings and other fixed structures	2 006 550	2 054 139	2 097 726	1 878 618	1 818 618	1 818 618	2 098 501	2 041 239	2 155 607
Buildings	2 006 550	2 054 139	2 097 726	1 878 618	1 818 618	1 818 618	2 098 501	2 041 239	2 155 607
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 105	1 809	21	-	-	-	-	-	-
Transport equipment	-	1 682	-	-	-	-	-	-	-
Other machinery and equipment	1 105	127	21	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>4 717 549</b>	<b>4 734 255</b>	<b>5 244 840</b>	<b>5 022 348</b>	<b>5 022 348</b>	<b>5 022 348</b>	<b>5 326 951</b>	<b>5 452 816</b>	<b>5 701 556</b>



Table 5.K : Payments and estimates by economic classification: Education Infrastructure grant (Prog 6: Infr. Dev.)

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>318 887</b>	<b>428 876</b>	<b>540 615</b>	<b>509 700</b>	<b>569 700</b>	<b>569 700</b>	<b>391 095</b>	<b>472 128</b>	<b>472 148</b>
Compensation of employees	30 624	34 351	34 931	41 621	41 336	41 336	44 063	44 030	44 050
Salaries and wages	26 848	30 259	30 466	37 064	36 779	36 663	39 302	39 269	39 289
Social contributions	3 776	4 092	4 465	4 557	4 557	4 673	4 761	4 761	4 761
Goods and services	288 263	394 525	505 684	468 079	528 364	528 364	347 032	428 098	428 098
Administrative fees	-	-	1	-	-	-	-	-	-
Advertising	-	-	54	-	-	-	-	-	-
Communication (G&S)	139	-	128	-	-	185	-	-	-
Computer services	1	201	-	-	-	-	-	-	-
Cons. and prof. serv.: Bus. and advisory serv.	27 446	-	-	-	-	-	-	-	-
Inventory: Other supplies	8 315	24 956	11 358	26 701	26 701	26 701	28 032	28 032	28 032
Consumable supplies	-	-	980	-	-	-	-	-	-
Property payments	248 832	369 368	490 138	436 378	496 663	496 378	314 000	395 066	395 066
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3 530	-	3 025	5 000	5 000	4 989	5 000	5 000	5 000
Operating payments	-	-	-	-	-	111	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>-</b>	<b>38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Households	-	-	38	-	-	-	-	-	-
Social benefits	-	-	38	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>2 006 727</b>	<b>2 054 139</b>	<b>2 097 726</b>	<b>1 878 618</b>	<b>1 818 618</b>	<b>1 818 618</b>	<b>2 098 501</b>	<b>2 041 239</b>	<b>2 155 607</b>
Buildings and other fixed structures	2 006 550	2 054 139	2 097 726	1 878 618	1 818 618	1 818 618	2 098 501	2 041 239	2 155 607
Buildings	2 006 550	2 054 139	2 097 726	1 878 618	1 818 618	1 818 618	2 098 501	2 041 239	2 155 607
Machinery and equipment	177	-	-	-	-	-	-	-	-
Other machinery and equipment	177	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2 325 614</b>	<b>2 483 015</b>	<b>2 638 379</b>	<b>2 388 318</b>	<b>2 388 318</b>	<b>2 388 318</b>	<b>2 489 596</b>	<b>2 513 367</b>	<b>2 627 755</b>

Table 5.L : Payments and estimates by economic classification: HIV and AIDS (Life-Skills Education) grant (Prog 7: Exam. and Educ. Rel. Serv.)

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>61 450</b>	<b>61 176</b>	<b>59 801</b>	<b>65 952</b>	<b>65 952</b>	<b>65 952</b>	<b>69 280</b>	<b>72 416</b>	<b>75 676</b>
Compensation of employees	35 006	37 936	38 451	38 887	40 054	40 054	40 240	40 268	40 290
Salaries and wages	34 337	37 268	37 830	38 185	39 377	39 382	39 538	39 566	39 588
Social contributions	669	668	621	702	677	672	702	702	702
Goods and services	26 444	23 240	21 350	27 065	25 898	25 898	29 040	32 148	35 386
Administrative fees	1 507	1 972	2 468	1 200	2 120	2 121	1 200	1 200	1 200
Catering: Departmental activities	1 862	319	26	150	100	91	150	150	150
Communication (G&S)	7	9	6	15	12	16	15	15	15
Inventory: Other supplies	-	145	-	-	-	-	-	-	-
Consumable supplies	4 122	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	40	-	64	80	-	-	80	80	80
Rental and hiring	-	8	-	-	-	-	-	-	-
Transport provided: Departmental activity	111	1 326	1 879	1 774	-	866	1 749	4 857	4 857
Travel and subsistence	14 719	18 285	16 762	23 150	23 306	22 444	25 150	25 150	28 388
Operating payments	4 042	922	-	636	300	300	636	636	636
Venues and facilities	34	254	145	60	60	60	60	60	60
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Machinery and equipment	-	-	21	-	-	-	-	-	-
Other machinery and equipment	-	-	21	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>61 450</b>	<b>61 176</b>	<b>59 822</b>	<b>65 952</b>	<b>65 952</b>	<b>65 952</b>	<b>69 280</b>	<b>72 416</b>	<b>75 676</b>

**Table 5.M : Payments and estimates by economic classification: National School Nutrition Programme (NSNP) grant (Prog 2: Public. Ord. Sch. Ed.)**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>1 930 434</b>	<b>1 863 814</b>	<b>2 229 917</b>	<b>2 187 840</b>	<b>2 187 840</b>	<b>2 187 840</b>	<b>2 335 101</b>	<b>2 406 973</b>	<b>2 515 997</b>
Compensation of employees	279 779	299 871	323 890	348 583	338 583	338 583	352 058	352 311	352 487
Salaries and wages	274 809	294 745	318 422	342 139	332 139	331 493	345 614	345 867	346 043
Social contributions	4 970	5 126	5 468	6 444	6 444	7 090	6 444	6 444	6 444
Goods and services	1 650 655	1 563 943	1 906 027	1 839 257	1 849 257	1 849 257	1 983 043	2 054 662	2 163 510
Administrative fees	145	574	177	-	-	82	-	-	-
Minor assets	47	-	-	-	-	-	-	-	-
Catering: Departmental activities	31	-	-	-	-	-	-	-	-
Communication (G&S)	14	25	42	-	-	24	-	-	-
Computer services	888	-	-	-	-	-	-	-	-
Agency and support / outsourced services	1 643 611	1 545 128	1 901 843	1 837 757	1 847 757	1 847 757	1 981 543	2 053 162	2 162 010
Fleet services (including govt. motor transport)	496	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	283	-	-	-	-	-	-	-	-
Inventory: Other supplies	1 635	5 921	842	-	-	-	-	-	-
Consumable supplies	146	1 086	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	2 125	202	-	-	3	-	-	-
Operating leases	407	617	756	700	700	477	700	700	700
Travel and subsistence	1 672	4 829	1 737	800	800	913	800	800	800
Operating payments	1 280	2 733	83	-	-	1	-	-	-
Venues and facilities	-	905	345	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>-</b>	<b>37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Households	-	-	37	-	-	-	-	-	-
Social benefits	-	-	37	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>928</b>	<b>1 682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Machinery and equipment	928	1 682	-	-	-	-	-	-	-
Transport equipment	-	1 682	-	-	-	-	-	-	-
Other machinery and equipment	928	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1 931 362</b>	<b>1 865 496</b>	<b>2 229 954</b>	<b>2 187 840</b>	<b>2 187 840</b>	<b>2 187 840</b>	<b>2 335 101</b>	<b>2 406 973</b>	<b>2 515 997</b>

**Table 5.N : Payments and estimates by economic classification: Maths, Science and Technology grant (Prog 2: Public. Ord. School Ed.)**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>67 856</b>	<b>70 244</b>	<b>62 088</b>	<b>71 988</b>	<b>71 988</b>	<b>71 988</b>	<b>74 445</b>	<b>77 854</b>	<b>81 373</b>
Goods and services	67 856	70 244	62 088	71 988	71 988	71 988	74 445	77 854	81 373
Administrative fees	386	905	817	891	400	792	891	891	891
Catering: Departmental activities	-	498	152	838	838	945	838	838	838
Communication (G&S)	-	-	-	-	-	31	-	-	-
Contractors	68	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	2 710	-	-	2 710	2 710	2 710
Inventory: Learner and teacher support material	-	2 809	2 960	-	-	-	-	-	-
Inventory: Other supplies	59 845	50 172	42 842	49 118	47 098	50 742	51 575	54 984	58 503
Consumable supplies	1 556	-	-	-	60	169	-	-	-
Consumable: Stationery, printing and office supplies	8	59	-	141	141	140	141	141	141
Operating leases	-	-	1	-	-	1	-	-	-
Transport provided: Departmental activity	-	898	493	-	108	-	-	-	-
Travel and subsistence	3 884	8 324	7 893	5 443	4 548	6 932	5 443	5 443	5 443
Training and development	863	5 708	826	11 118	11 118	9 245	11 118	11 118	11 118
Operating payments	121	295	2 808	157	3 177	1 419	157	157	157
Venues and facilities	1 125	576	3 296	1 572	4 500	1 572	1 572	1 572	1 572
<b>Transfers and subsidies</b>	<b>-</b>	<b>-</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Households	-	-	35	-	-	-	-	-	-
Other transfers to households	-	-	35	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>67 856</b>	<b>70 244</b>	<b>62 123</b>	<b>71 988</b>	<b>71 988</b>	<b>71 988</b>	<b>74 445</b>	<b>77 854</b>	<b>81 373</b>

**Table 5.O : Payments and estimates by economic classification: Social Sector EPWP Incentive Grant for Provinces (Prog 2: Public. Ord. Sch. Ed.)**

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>28 543</b>	<b>30 505</b>	<b>29 517</b>	<b>20 971</b>	<b>20 971</b>	<b>20 971</b>	<b>-</b>	<b>-</b>	<b>-</b>
Compensation of employees	28 543	25 421	29 517	20 971	20 971	20 971	-	-	-
Salaries and wages	28 395	25 173	29 246	20 671	20 671	20 673	-	-	-
Social contributions	148	248	271	300	300	298	-	-	-
Goods and services	-	5 084	-	-	-	-	-	-	-
Training and development	-	5 084	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>28 543</b>	<b>30 505</b>	<b>29 517</b>	<b>20 971</b>	<b>20 971</b>	<b>20 971</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 5.P : Payments and estimates by economic classification: EPWP Integrated Grant for Provinces (Prog 2: Public. Ord. School Ed.)

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>2 110</b>	<b>2 193</b>	<b>1 985</b>	<b>2 045</b>	<b>2 045</b>	<b>2 045</b>	<b>11 471</b>	-	-
Compensation of employees	2 107	2 192	1 983	2 045	2 045	2 045	11 471	-	-
Salaries and wages	2 089	2 174	1 965	2 025	2 025	2 023	11 471	-	-
Social contributions	18	18	18	20	20	22	-	-	-
Goods and services	3	1	2	-	-	-	-	-	-
Communication (G&S)	2	-	2	-	-	-	-	-	-
Travel and subsistence	1	1	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 110</b>	<b>2 193</b>	<b>1 985</b>	<b>2 045</b>	<b>2 045</b>	<b>2 045</b>	<b>11 471</b>	-	-

Table 5.Q : Payments and estimates by economic classification: Learners with Prof. Intel. Disabilities grant (Prog 4: Public. Spec. Sch. Edu.)

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>32 576</b>	<b>34 296</b>	<b>34 487</b>	<b>36 584</b>	<b>36 584</b>	<b>36 584</b>	<b>38 431</b>	<b>40 173</b>	<b>42 107</b>
Compensation of employees	17 629	20 977	22 360	22 447	22 447	24 447	22 677	22 694	22 704
Salaries and wages	15 414	18 355	19 481	20 217	20 217	21 282	20 447	20 464	20 474
Social contributions	2 215	2 622	2 879	2 230	2 230	3 165	2 230	2 230	2 230
Goods and services	14 947	13 319	12 127	14 137	14 137	12 137	15 754	17 479	19 403
Administrative fees	208	464	432	476	476	476	476	476	476
Minor assets	-	42	-	170	170	170	170	170	170
Communication (G&S)	129	172	267	170	170	248	170	170	170
Inventory: Clothing material and accessories	-	66	100	-	-	-	-	-	-
Inventory: Other supplies	9 156	7 523	6 121	7 921	7 921	5 921	9 538	11 263	13 187
Consumable supplies	3 141	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	396	695	401	401	401	401	401	401
Operating leases	-	55	-	60	60	60	60	60	60
Travel and subsistence	2 090	4 121	4 086	3 910	3 910	3 910	3 910	3 910	3 910
Training and development	201	-	-	629	629	629	629	629	629
Operating payments	-	58	130	50	50	177	50	50	50
Venues and facilities	22	422	296	350	350	145	350	350	350
<b>Transfers and subsidies</b>	-	-	47	-	-	-	-	-	-
Households	-	-	47	-	-	-	-	-	-
Social benefits	-	-	47	-	-	-	-	-	-
<b>Payments for capital assets</b>	-	127	-	-	-	-	-	-	-
Machinery and equipment	-	127	-	-	-	-	-	-	-
Other machinery and equipment	-	127	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>32 576</b>	<b>34 423</b>	<b>34 534</b>	<b>36 584</b>	<b>36 584</b>	<b>36 584</b>	<b>38 431</b>	<b>40 173</b>	<b>42 107</b>

Table 5.R : Payments and estimates by economic classification: Early Childhood Development grant

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
<b>Current payments</b>	<b>21 881</b>	<b>16 416</b>	<b>9 703</b>	<b>24 120</b>	<b>29 027</b>	<b>29 027</b>	<b>31 750</b>	<b>52 339</b>	<b>55 723</b>
Compensation of employees	2 628	902	2 762	2 907	4 907	4 907	2 958	2 961	2 963
Salaries and wages	2 628	902	2 759	2 907	4 907	4 907	2 958	2 961	2 963
Social contributions	-	-	3	-	-	-	-	-	-
Goods and services	19 253	15 514	6 941	21 213	24 120	24 120	28 792	49 378	52 760
Communication (G&S)	-	-	12	-	-	10	-	-	-
Consumable supplies	2 982	-	-	-	-	-	-	-	-
Property payments	15 948	15 505	6 911	21 213	24 120	24 081	28 792	49 378	52 760
Travel and subsistence	323	9	18	-	-	29	-	-	-
<b>Transfers and subsidies</b>	<b>246 157</b>	<b>170 787</b>	<b>178 823</b>	<b>224 530</b>	<b>219 623</b>	<b>219 623</b>	<b>276 877</b>	<b>289 694</b>	<b>302 925</b>
Non-profit institutions	246 157	170 787	178 823	224 530	219 623	219 623	276 877	289 694	302 925
<b>Payments for capital assets</b>	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>268 038</b>	<b>187 203</b>	<b>188 526</b>	<b>248 650</b>	<b>248 650</b>	<b>248 650</b>	<b>308 627</b>	<b>342 033</b>	<b>358 648</b>