

# VOTE 5

## Education

Operational budget	R71 191 066 956
MEC remuneration	R 2 306 044
<b>Total amount to be appropriated</b>	<b>R71 193 373 000</b>
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 direction:** 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) 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.

***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 specialist 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, 1996
- Public Service Act, 1994
- Skills Development Levies Act, 1999
- National Education Policy Act, 1996
- South African Schools Act (SASA), 1996
- Employment of Educators Act, 1998
- General and Further Education and Training Quality Assurance Act, 2001
- South African Council for Educators (SACE) Act, 2000
- South African Qualifications Authority (SAQA) Act, 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, 2024
- Children's Act, 2005
- Education White Paper 6 on Inclusive Education, 2001
- Curriculum and Assessment Policy Statement
- Labour Relations Act, 1995
- Employment Equity Act, 1998
- Language in Education Policy, 1997
- Public Finance Management Act, 1999, as amended and Treasury Regulations
- Public Service Act, 1994, as amended
- Preferential Procurement Policy Framework Act (PPPFA), 2000 and revised regulations dated 16 January 2023
- Protection of Personal Information Act, 2013
- Promotion of Access to Information Act, 2000
- Promotion of Administrative Justice Act, 2000
- Annual Division of Revenue Act (DORA)

**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 continue to invest in teaching and learning services in the classroom. The department's 2026/27 budget is aligned to the provincial priorities and relevant outcomes outlined in the PGDS, 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 2025/26 financial year**

### ***Budget pressures***

In 2025/26, the department continued to face budget pressures due to the carry-through impact of historic budget cuts, a large portion of which was implemented against *Compensation of employees*. The department thus kept its focus on managing the Personnel Provisioning Norm (PPN) in schools, while office-based critical posts could not be filled. Although funding was received in-year in 2025/26 for the 2025 wage agreement, budget pressures remained.

In 2025/26, Provincial Treasury invoked Section 18 of the PFMA against the department whereby the budget had to be utilised to settle creditors from the prior year (in effect reducing the budget available for the year). The department was instructed to halt the issuing of any new orders/contracts which would result in new financial commitments, given the financial position of the department.

The department undertook a physical headcount of all its employees which was carried out during the financial year, however, indications reflect that staff are largely accounted for, and therefore the project is not expected to realise significant savings. The initiative, initially rolled out by the department, was adopted as a national programme by the Department of Basic Education (DBE). It will be implemented across the country under the leadership of the Education Labour Relations Council (ELRC), commencing with KZN.

### ***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 10<sup>th</sup> day statistics which is obtainable in the month of January each academic year. The 10<sup>th</sup> day statistics assist the department to provide accurate statistics of the schools to be closed or merged in each academic year. In March 2025, the department identified 1 013 schools not meeting the minimum threshold. The schools to be considered for the rationalisation and realignment process are those that are below the acceptable learner enrolment norm of less than 135 enrolled at primary level and less than 200 learners enrolled at secondary level. The total number of schools identified were 848 at primary level and 165 at secondary level.

The department also assessed 247 micro schools. Micro schools are schools which are below the minimum threshold learner enrolment figures below 135 in primary schools and below 200 in secondary schools. However, due to insufficient learner transport budget allocation, the department is unable to conclude the school rationalisation and realignment process in this regard, despite 207 micro schools identified at primary level and 40 at secondary level.

The department is currently finalising the gazetting of closing 242 public ordinary schools which were closed between 2012 and 2025.

### ***Implementation of the 2025 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 2025. 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.

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

As part of the KZN Education Reading Strategy, schools were instructed to set aside a period per grade for reading with comprehension. The department forged partnerships with non-profit organisations to improve the quality of reading and comprehension from the foundation phase.

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 Grades 1 to 3.

*Early Grade Reading Instruction:* The department, through the Presidential Youth Employment Initiative (PYEI), trained 5 531 reading champions and 2 241 teacher mentors to assist in the implementation of Reading Strategies, Read to Lead Campaigns, development of effective school reading clubs, school library development and the effective implantation of Drop Everything and Read (DEAR) periods in schools.

*ECD:* In 2025/26, 911 Grade R teachers/practitioners were supported on emergent numeracy. A further 2 455 ECD practitioners from ECD centres were trained on the National Curriculum Framework (NCF) and 969 ECD centres were visited to monitor and support NCF implementation and compliance to the ECD norms and standards. District coding and robotics training was also conducted for ECD Subject Advisors.

*Foundation phase:* The Early Grade Reading Instruction in IsiZulu programme was implemented in all 12 districts, with 403 schools officially participating.

***Analysis of the 2025 National Senior Certificate (NSC) results***

A total of 178 010 full time and 16 406 part time candidates registered to write the October/November 2025 NSC examinations in KZN. The matric results were released on 13 January 2026 and the province attained a 90.6 per cent pass rate, which is an increase of 1.1 per cent from the 89.5 per cent achieved in 2024.

***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.

*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.

***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 2025/26, while the recommended national funding norm was R1 754 per learner. This applies to schools ranked in quintiles 1 to 3. The fee-paying schools in quintiles 4 and 5 are funded at R522 and R179, respectively, per learner, compared to the recommended national norm of R879 and R301, respectively. The department assisted schools with a top-up of school furniture and LTSM where possible.

*Improvement of the supply of LTSM:* In 2025/26, the budget for LTSM, in terms of the funding model, amounted to R1.278 billion. The procurement of LTSM had to be approved by Provincial Treasury in line with the Section 18 intervention. For central procurement, textbook requisitions were received from 4 185 schools and stationery requirements were consolidated from 3 762 schools.

For Section 21(c) schools that undertook their own procurement, an online tool was implemented across 2 756 schools to promote transparency, fairness, and value for money. The online process included oversight by district offices, which verified order calculations and source documents for 779 textbook orders and 1 765 stationery orders. Orders could not be placed without Provincial Treasury approval.

In a bid to minimise disruption to teaching and learning against the backdrop of insufficient funding and delayed procurement, the department rolled-out programmes to strengthen retrieval and retention of existing textbooks within the schooling system.

**NSNP**

In 2025/26, a total of 5 391 public schools participated in the NSNP, targeting 2 515 694 learners representing 100 per cent coverage of eligible learners in participating schools.

The contractual cycle for existing service providers for NSNP ended in 2025/26. The department thus advertised new tenders, concluded the procurement process in July 2025, and issued notices of intention to award. Following the publication of the intentions to award, the department received over 900 intentions to appeal from unsuccessful bidders. Approximately 260 bidders proceeded to lodge formal grounds of appeal. The department and Provincial Treasury are in the process of trying to identify solutions to this matter.

Furthermore, the end of 2025/26 will also mark the end of the contract period for the current Volunteer Food Handlers and paving the way for the recruitment of new a cohort of approximately 14 974 volunteers.

***Infrastructure development and maintenance***

*Infrastructure development and maintenance:* The department continued with the implementation of 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 1 313 schools out of the initially identified 1 377 schools. A total of 10 schools are still at the construction stage and earmarked to be completed in March 2026. 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, 117 projects were in the construction stage and 401 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 Maritime School of Excellence in uMlazi, Vimbukhalo Primary School in uThukela and Isikhalsezwe High School in Amajuba. There are still 21 new and replacement schools under construction and these include Thembalethu Primary School in Harry Gwala and Phuthini Secondary School in uThukela, to mention a few.

*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 continued with the implementation of pre-construction processes for the Musa Special School in Zululand. The implementation of pre-construction processes continued at Zamimpilo Special School in Zululand, iNkosi Thathezakhe Special School in uMzinyathi and Bawelise Special School in Zululand.

***Sanitary Dignity programme***

The department provides free sanitary towels to indigent girl learners attending quintiles 1 to 3 public schools, farm schools and public special schools. This support is mainly aimed at addressing learner absenteeism and dropout, as well as to contribute to the achievement of menstrual health and hygiene management for indigent girl learners. The department targeted 680 107 female learners who benefitted from the programme in 2025/26, with an allocation of R60.118 million.

**3. Outlook for the 2026/27 financial year**

Section 3 looks at the key focus areas of 2026/27 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 main cost driver over the

MTEF is *Compensation of employees*, with an average of 83.4 per cent of the total budget going towards this category. The department reports that there are 5 738 public ordinary schools with 2 647 159 learners, 77 public special schools with 22 171 learners, as well as 118 independent schools with 27 478 learners, based on the indicative resource targeting lists.

The department had projected some savings as a result of the Provincial Financial Recovery Plan. However, the interventions are still being rolled out and savings can only be confirmed upon completion of each phase in the plan. The Minister of Basic Education, too, has implemented a Financial Recovery template for all provincial DOEs, which will be implemented and monitored.

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

Each year, the identification and closure of non-viable schools takes place. Once the gazetting process is complete, the department removes these 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 are 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 an important factor that has to be considered. Due to insufficient learner transport budget allocation the department is currently unable to conclude the school rationalisation and realignment processes, and this is likely to continue over the MTEF.

*Norms and standards:* The department indicated that, due to the budget cuts made in previous budget processes (with carry-through) and over the 2026/27 MTEF, 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 2026/27, while the recommended national funding norm is R1 835 per learner for quintiles 1 to 3. The fee-paying schools in quintiles 4 and 5 are funded at R522 and R179, respectively, per learner, compared to the recommended national norm of R919 and R315, respectively. The department indicated that a shortfall of R2.050 billion exists to address the funding gap to meet the national target.

*Provision of LTSM:* The department will commence planning for the 2027 school year in April 2026 to determine the requirements for various schools. Procurement will be based on in-year school surveys to determine the learner numbers for the 2027 school year.

All purchases for 2027 will also take cognisance of existing textbook stock at schools.

#### ***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 School Management Teams (SMTs) on curriculum management.

*ECD:* It is anticipated that 2 000 ECD practitioners will be trained on the NCF in 2026/27. The department will continue plans to conduct at least 1 000 visits to ECD centres to monitor the implementation of the NCF. The department will work in collaboration with NGOs and partners that support the ECD curriculum programmes, which need to be strengthened.

*Foundation phase:* In 2026/27, the programme will continue to cover all 12 districts. The focus will be on reaching under-served learners to ensure equitable access to reading support, improving literacy rates and educational outcomes.

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

*Teacher supply:* In 2026, 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. 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:* Coding and robotics CAPS for Grades R to 3 has been approved by Umalusi in preparation for full implementation in 2026. Implementation will be incremental. Subject advisors and officials have been trained on lesson planning and assessment.

#### **NSNP**

The NSNP grant allocation for 2026/27 amounts to R2.430 billion. This allocation will ensure that all 2 515 644 learners, representing 100 per cent of participating learners across 5 391 public schools, comprising 5 055 schools in quintiles 1 to 3, 273 in quintiles 4 and 5 schools, as well as 63 special schools, continue to receive a balanced and nutritious meal.

Service providers will continue to procure food items from approved retail outlets, cash-and-carry wholesalers, and warehouses.

While budgetary provision exists for kitchen facilities, vehicles and Nutrition Education, it is anticipated that over-expenditure carried forward from prior financial years may constrain the full utilisation of these allocations during 2026/27.

#### **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. 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 norms and standards funding for schools. Historic budget cuts have resulted in the unaffordability of existing filled posts and does not allow for the filling of critical vacant posts. Further contributing to the budget pressures against *Compensation of employees* is the fact that National Treasury has not provided the funding required for the full cost of the nationally implemented wage agreements since 2021/22 and over the 2026/27 MTEF. This pressure amounts to R5.101 billion in 2026/27, R5.472 billion in 2027/28 and R5.618 billion in 2028/29 rendering 8 424, 8 663 and 8 627 posts, respectively, unaffordable against the approved establishment of the department.

When compared to the filled posts as at November 2025, the pressure amounts to R1.821 billion in 2026/27, R1.953 billion in 2027/28 and R1.521 billion in 2028/29 rendering 3 006, 3 092 and 2 337 posts, respectively, unaffordable against the baseline. As such, the department reprioritised its budget to accommodate *Compensation of employees*, 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. Further reprioritisation will need to be undertaken in-year if no significant savings are yielded from the Provincial Financial Recovery Plan interventions.

Reprioritisation was undertaken at both programme and economic classification levels. 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 critical departmental projects. The detail is provided as follows:

- Programme 1: Administration shows a net increase of R26.632 million in 2026/27 and an increase of R23.207 million in 2027/28 which was reprioritised to and from other programmes as follows:
  - R103.177 million in 2026/27 and R98.672 million in 2027/28 was realised from natural attrition and this was moved to Programmes 2, 4 and 5, against *Compensation of employees* to cater for costs of the wage agreement and pay progression, as follows:
    - R86.767 million in 2026/27 and R59.647 million in 2027/28 was moved to Programme 2.
    - R16.327 million in 2026/27 and R32.336 million in 2027/28 was moved to Programme 4.
    - R83 000 in 2026/27 and R6.689 million in 2027/28 was moved to Programme 5.
  - R9.440 million in 2026/27 and R9.901 million in 2027/28 was reprioritised from *Transfers and subsidies to: Households* to the same category in Programme 2 to offset pressures.
  - Offsetting the decrease, the following amounts were moved to Programme 1 from Programmes 2, 4 and 6 against *Goods and services* as follows:
    - R17.636 million in 2026/27 and R8.634 million in 2027/28 was moved from Programme 4 to reduce pressures on fleet service costs for the maintenance of government vehicles.
    - R48.613 million in 2026/27 and R123.146 million in 2027/28 was moved from Programme 6 against property payments related to security, cleaning and the maintenance of state-owned buildings in line with the turnaround strategy for the relocation of staff from leased buildings to reduce costs over the MTEF.
    - R73 million was moved within the category in 2026/27 only from Programme 2 to address shortages of fire extinguishers in all head office buildings.
- Programme 2: Public Ordinary School Education shows an increase of R262.660 million in 2026/27 and R545.934 million in 2027/28 which was reprioritised from other programmes as follows:
  - The following amounts were moved from Programmes 1, 3, 5, 6 and 7 to *Compensation of employees* to assist with pressures arising from the under-funding of the wage agreement and pay progression:
    - R86.767 million in 2026/27 and R59.647 million in 2027/28 from Programme 1.
    - R11.530 million in 2026/27 and R12.191 million in 2027/28 from Programme 3.
    - R39.539 million in 2026/27 and R30.126 million in 2027/28 from Programme 5.
    - R72.167 million in 2026/27 and R317.037 million in 2027/28 from Programme 6.
    - R110.907 million in 2026/27 and R111.476 million in 2027/28 from Programme 7.
  - The following amounts were moved from Programmes 1, 4 and 5 to assist with pressures against *Transfers and subsidies to: Households* from the same category:
    - R9.440 million in 2026/27 and R9.901 million in 2027/28 from Programme 1.
    - R3.980 million in 2026/27 and R4.165 million in 2027/28 from Programme 4.
    - R1.330 million in 2026/27 and R1.391 million in 2027/28 from Programme 5.
  - R73 million was moved within *Goods and services* from Programme 2 to Programme 1 to address fire extinguisher shortages in all head office buildings.
- Programme 3: Independent School Subsidies shows a decrease of R11.530 million in 2026/27 and R12.191 million in 2027/28 from *Transfers and subsidies to: Non-profit institutions* for funds not yet allocated for transfer to any specific school because of reduced learner numbers. The funds were reprioritised to Programme 2 to offset pressures in *Compensation of employees*.
- Programme 4: Public Special School Education shows a decrease of R5.289 million in 2026/27 and an increase of R19.537 million in 2027/28 as follows:

- R16.327 million in 2026/27 and R32.336 million in 2027/28 was moved from savings in Programme 1 against *Compensation of employees* resulting from natural attrition to address pressures in the same category for the wage agreement and pay progression.
- Offsetting the increase, amounts of R17.636 million in 2026/27 and R8.634 million in 2027/28 were moved from fleet services and training and development under *Goods and services* to Programme 1.
- R3.980 million in 2026/27 and R4.165 million in 2027/28 were moved from *Transfers and subsidies to: Households* from projected savings in this programme to Programme 2 against the same category.
- Programme 5: Early Childhood Development shows a decrease of R60.846 million in 2026/27 and R45.242 million in 2027/28 which was reprioritised to other programmes as follows:
  - R53.622 million in 2026/27 and R44.198 million in 2027/28 from savings arising from the non-implementation of training programmes and LTSM manipulatives under *Goods and services*. These funds were moved to Programmes 2 and 7:
    - R9.178 million in 2026/27 and R9.306 million in 2027/28 was moved to *Transfers and subsidies to: Departmental agencies and accounts* in Programme 7 to align to the 1 per cent for the skills development levy.
    - R10.822 million in 2026/27 and R11.108 million in 2027/28 was moved to Programme 7 to assist with pressures against *Goods and services* with respect to property payments for education centres.
    - R33.562 million in 2026/27 and R23.784 million in 2027/28 was moved to Programme 2 to offset existing budget pressures in *Compensation of employees*.
  - R1.330 million in 2026/27 and R1.391 million in 2027/28 was moved from projected savings in *Transfers and subsidies to: Households* to Programme 2 to the same category.
  - R5.977 million in 2026/27 and R6.342 million in 2027/28 was moved from projected savings in *Transfers and subsidies to: Non-profit institutions* due to there being no provision made for an increase in the per learner allocation. These funds were moved to Programme 2 towards existing budget pressures in *Compensation of employees*.
  - Offsetting the decrease were amounts of R83 000 in 2026/27 and R6.689 million in 2027/28 moved to this programme from Programme 1 against *Compensation of employees*. These funds were allocated to the same category to offset existing budget pressures.
- Programme 6: Infrastructure Development shows a decrease of R218.624 million in 2026/27 and R542.236 million in 2027/28 which was reprioritised to other programmes as follows:
  - R48.613 million in 2026/27 and R123.146 million in 2027/28 was reprioritised from *Buildings and other fixed structures* due to the fact that no new projects are being allowed under Section 18 and savings are being reprioritised to other areas. These funds were reprioritised to Programme 1 against *Goods and services* to cater for shortfalls in property payments related to security, cleaning and the maintenance of state-owned buildings in line with the turnaround strategy for the relocation of staff from leased buildings to reduce costs over the MTEF.
  - R20.130 million in 2026/27 and R200.909 million in 2027/28 was reprioritised from *Buildings and other fixed structures* due to the fact that no new projects are being allowed under Section 18 and savings are being reprioritised to other areas. These funds were reprioritised to Programme 2 against *Compensation of employees* to offset existing budget pressures. A further R56.787 million in 2027/28 was reprioritised from *Goods and services* as a result of Section 18 and was moved to Programme 2 against *Compensation of employees* for existing budget pressures.
  - R40 million in 2026/27 and R41.720 million in 2027/28 was reprioritised from *Buildings and other fixed structures* as a result of the implementation of Section 18 and was moved to Programme 7 to offset shortfalls under *Goods and services* to support the implementation of the General Education Certificate (GEC) which is a new unfunded initiative. The GEC is an initiative from DBE which

intends to transform assessment and curriculum delivery to equip learners to be relevant to economic demands and will continue over the MTEF.

- o R109.881 million in 2026/27 and R119.674 million in 2027/28 were moved from *Goods and services* with respect to management fees of implementing agents as these fees are now incorporated in the Education Infrastructure grant (EIG). This was moved to Programme 2 against *Compensation of employees* towards existing budget pressures and to Programme 7 against *Goods and services* to cater for shortfalls on security and printing costs for examinations due to the pressure resulting from the unfunded GEC.
- Programme 7: Examination and Education related services shows a net increase of R6.997 million in 2026/27 and R10.991 million in 2027/28 which was reprioritised as follows:
  - o R110.907 million and R111.476 million in 2026/27 and 2027/28, respectively, was moved from savings in *Compensation of employees* arising from savings from posts vacated through natural attrition to cater for shortfalls within the same category in Programme 2 towards existing budget pressures.
  - o Offsetting the decrease were amounts of R10.882 million in 2026/27 and R11.108 million in 2027/28 moved from Programme 5 to assist with pressures against *Goods and services* with respect to property payments for education centres.
  - o R9.178 million in 2026/27 and R9.306 million in 2027/28 was moved from Programme 5 against *Goods and services* to *Transfers and subsidies to: Departmental agencies and accounts* to align to the skills development levy which should be budgeted at least 1 per cent of the wage bill.
  - o R97.844 million in 2026/27 and R102.053 million in 2027/28 was moved from Programme 6 to this programme to offset shortfalls under *Goods and services* for costs relating to year-end exams to support the implementation of the GEC including printing costs of exam papers and security for transport of papers. The GEC is an unfunded initiative from the DBE, as explained.

## **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 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 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 2022/23 to 2028/29. 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, as well as the LPID grant and the ECD grant.

Table 5.1 : Summary of receipts and financing

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Equitable share	55 755 970	57 510 107	58 060 790	61 363 255	62 004 131	62 004 131	64 764 445	67 442 102	69 551 677
Conditional grants	4 821 546	5 103 645	5 160 723	5 326 951	6 106 826	6 106 826	6 428 928	6 481 994	6 761 390
Education Infrastructure grant	2 483 015	2 638 379	2 526 243	2 489 596	2 922 285	2 922 285	3 018 637	2 627 755	2 745 741
HIV and AIDS (Life-Skills Education) grant	61 183	59 822	65 952	69 280	69 280	69 280	72 042	74 977	77 236
National School Nutrition Programme (NSNP) grant	1 952 777	2 088 759	2 187 840	2 335 101	2 335 101	2 335 101	2 429 551	2 494 913	2 604 928
Maths, Science and Technology grant	70 244	62 123	71 988	74 445	74 445	74 445	77 854	80 803	82 471
Social Sector EPWP Incentive Grant for Provinces	30 508	29 517	20 971	-	-	-	-	-	-
EPWP Integrated Grant for Provinces	2 193	1 985	2 045	11 471	11 471	11 471	20 784	-	-
Learners with Profound Intellectual Disabilities grant	34 423	34 534	36 584	38 431	38 431	38 431	40 291	42 352	44 327
Early Childhood Development grant	187 203	188 526	248 650	308 627	655 813	655 813	769 769	1 161 194	1 206 687
<b>Total receipts</b>	<b>60 577 516</b>	<b>62 613 752</b>	<b>63 221 513</b>	<b>66 690 206</b>	<b>68 110 957</b>	<b>68 110 957</b>	<b>71 193 373</b>	<b>73 924 096</b>	<b>76 313 067</b>
<b>Total payments</b>	<b>60 341 553</b>	<b>62 915 405</b>	<b>63 738 140</b>	<b>66 690 206</b>	<b>68 114 271</b>	<b>68 637 510</b>	<b>71 193 373</b>	<b>73 924 096</b>	<b>76 313 067</b>
Surplus/(Deficit) before financing	235 963	(301 653)	(516 627)	-	(3 314)	(526 553)	-	-	-
Financing									
of which:									
Provincial roll-overs	92 718	141 195	-	-	3 314	3 314	-	-	-
Provincial cash resources	-	97 000	-	-	-	-	-	-	-
Suspension to future year	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after financing</b>	<b>328 681</b>	<b>(63 458)</b>	<b>(516 627)</b>	<b>-</b>	<b>-</b>	<b>(523 239)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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 NDS, as explained.
  - 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:
  - 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.
  - 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.
  - 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:

- R8.349 million was cut from the maintenance component of the ECD grant.
- R296.371 million was cut from the EIG.
- R3.088 million was cut from the HIV and AIDS (Life-Skills Education) grant.
- R8.070 million was cut from the MST grant.
- 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:
  - *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.
  - *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 over-spent its budget by R516.627 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 2025/26

amounting to R1.078 billion at year-end due to cash blocking. The over-spending at the end of 2024/25 was largely against *Compensation of employees* related to budget pressures as a result of significant historic budget cuts.

**2025/26 financial year:**

- An addition of R64.002 million, R262.785 million and R427.310 million, respectively, was allocated to the equitable share funding to address budget pressures that have been evident since the 2021/22 MTEF fiscal consolidation budget cuts. These funds became available as a result of data updates to the PES formula which worked in the province's favour.
- Additional equitable share funding of R497.171 million in 2025/26, R535.717 million in 2026/27 and R563.439 million in 2027/28 was allocated by National Treasury 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 was 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 received an incentive allocation of R93 million in 2025/26 only. In addition, the department was 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 received R411 000, R439 000 and R461 000 over the 2025/26 MTEF, in respect of the 2025 wage agreement, as explained. The department was further allocated an additional inflationary allocation of R3.238 million in 2027/28 only.
- The NSNP grant was 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 was 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 received R230 000, R247 000 and R257 000 over the 2025/26 MTEF, in respect of the 2025 wage agreement, as explained. The department was further allocated an additional inflationary allocation of R1.924 million in 2027/28 only.
- The EPWP Integrated Grant for Provinces received R11.471 million in 2025/26 only. This allocation included an addition of R36 000 in respect of the 2025 wage agreement, as explained.
- The department's budget allocation was increased by a net amount of R1.421 billion in the 2025/26 Adjustments Estimate as follows:
  - R3.314 million was approved as a roll-over by National Treasury in respect of the LPID grant, allocated from provincial cash resources.
  - R640.876 million additional equitable share funding was provided by National Treasury to address the budget pressures in Education, as announced by the Minister of Finance, with these funds to be used to retain teachers.
  - R347.186 million was allocated to the ECD grant to increase the subsidy from R17 to R24 per child per day for centre-based programmes and from R6 to R9 for non-centre-based programmes.
  - R354 million was allocated against the EIG as disaster funding for provincial infrastructure damaged by rainfall, flooding, thunderstorms and strong winds that occurred between April 2024 and June 2025.

- o R78.689 million was allocated against the EIG relating to disaster funds allocated by National Treasury.

The department is projecting to over-spend its budget by R523.239 million (as per the November IYM) mainly due to pressures in *Compensation of employees* due to the impact of historic budget cuts where the department continues to struggle to remain within the reduced baseline.

**2026/27 MTEF:**

Over the 2026/27 MTEF, the department's budget shows growth of 3.7 per cent from the 2025/26 Revised Estimate to 2026/27. This low growth is due to the projected over-spending in the 2025/26 Revised Estimate, meaning that 2025/26 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. There is positive growth of 3.8 per cent in 2027/28 and 3.2 per cent in 2028/29. In the 2026/27 MTEF, the following amendments are made:

- The department's equitable share was increased by R647.274 million, R676.490 million and R697.607 million in the three MTEF years, respectively, being the carry-through of funding allocated in 2025/26 to address the budget pressures, with these funds to be used towards existing budget pressures in *Compensation of employees*. These funds were allocated under Programme 2 against *Compensation of employees*.
- Additional equitable share funding of R29.764 million in 2026/27, R59.528 million in 2027/28 and R101.640 million in 2028/29 was allocated by National Treasury for the progressive equalisation of the remuneration of Grade R teachers. This allocation is made as Grade R is now part of the compulsory phase of basic education. These funds were allocated under Programme 5 against *Compensation of employees*.
- An addition of R70.068 million was made in 2026/27 only for the PYEI. These funds are to be used for the Teacher Assistants Programme. These funds were allocated under Programme 7 against *Compensation of employees*.
- Mitigating this increase, the equitable share was decreased by R348.350 million in 2027/28 and R380.691 million in 2028/29 as a result of updates to the data that informs the PES formula, while amendments are also made to the PES as a result of amended inflation expectations. These budget cuts were effected proportionately against all Votes and the impact of these budget cuts are explained in more detail in Sections 7 and 8.
- The various conditional grants were amended, as follows:
  - o The EIG was increased by R505.270 million in 2026/27 and R117.986 million in 2028/29. The increase in 2026/27 includes a once-off incentive allocation of R41.478 million.
  - o The HIV and AIDS (Life-Skills Education) grant is cut by R374 000 in 2026/27 and R699 000 in 2027/28, being the result of amended inflation expectations. The outer year increases by R1.560 million being an inflationary adjustment (net of the carry-through of the inflation related cuts). It is noted that these inflation-related budget cuts affected most grants under this Vote.
  - o The NSNP grant is increased by R22.578 million in 2026/27, decreased by R21.084 million in 2027/28 and increased by R88.931 million in 2028/29.
  - o The MST grant is decreased by R570 000 in 2027/28 and increases by R1.098 million in 2028/29.
  - o The ECD grant is increased by R427.736 million in 2026/27, with a further increase of R802.546 million in 2027/28 and R848.039 million in 2028/29, being the carry-through of funding allocated in 2025/26 to increase the subsidy from R17 to R24 per child per day for centre-based programmes and from R6 to R9 for non-centre-based programmes. It is noted that the increase includes an allocation for the implementation of e-cares. The purpose of the e-cares funds is to pay the salaries to the employees who will be responsible for collecting data for the system.
  - o The LPID grant receives additional R118 000, R245 000 and R2.220 million over the 2026/27 MTEF.
  - o The EPWP Integrated Grant for Provinces receives R20.784 million in 2026/27.

## 6.2 Departmental receipts collection

Table 5.2 illustrates the revenue collected by the DOE over the seven-year period: 2022/23 to 2028/29. 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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	75 241	64 826	67 344	69 815	69 815	74 008	69 405	71 395	73 420
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	8 871	496	905	532	532	284	556	581	590
Sale of capital assets	3 379	-	-	-	-	3 986	-	-	-
Transactions in financial assets and liabilities	27 689	38 531	25 431	46 500	46 500	98 745	46 500	47 900	49 100
<b>Total</b>	<b>115 180</b>	<b>103 853</b>	<b>93 680</b>	<b>116 847</b>	<b>116 847</b>	<b>177 023</b>	<b>116 461</b>	<b>119 876</b>	<b>123 110</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 2022/23 relates to debts written off by the department. 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 high collection in the 2025/26 Revised Estimate is mainly due to a refund of R79.962 million received from the South African Revenue Services (SARS) after the finalisation of the audit. This refund relates to appeals made by the department to SARS in respect of taxes paid in 2015 to 2016. 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 2026/27 MTEF budget:

- National Treasury has historically not provided sufficient funding for the costs relating to the implementation of the annual wage agreements which has resulted in increased pressures estimated at R3.242 billion in 2025/26 against *Compensation of employees*. This relates to the 2025 wage agreement where National Treasury expected departments to budget for a 5.5 per cent increase, as well as the 1.5 per cent pay progression. The baseline growth for the department's equitable share was 5.4 per cent from 2024/25 to 2025/26, whereas the minimum growth required to fund the national wage agreements was 7 per cent, this was a shortfall in growth of 1.6 per cent. The department has allocated the additional funding of R647.274 million, R676.490 million and R697.607 million, over the 2026/27 MTEF against *Compensation of employees*, but *Compensation of employees* continues to show pressure as these additions do not eliminate the budget pressures from historic budget cuts.

- Over the 2026/27 MTEF, National Treasury directed provinces to budget for an increase of 4.3 per cent per annum which the department has been unable to comply with in view of the budget pressures arising from historic budget cuts. The budget is insufficient to cater for the currently filled establishment thereby rendering in-service educators unaffordable, and does not allow for the filling of any vacant posts. The additional budget reductions of R348.350 million in 2027/28 and R380.691 million in 2028/29 will result in increased pressures over the MTEF. These budget reductions were implemented under Programme 2 against *Compensation of employees* in both 2027/28 and 2028/29.
- *Compensation of employees* shows positive growth of 7.5 per cent, 4.1 per cent, and 3.1 per cent for the 2026/27 MTEF when comparing budget to budget, however, the growth rate is only 4.7 per cent in 2026/27 when compared to the 2025/26 Revised Estimate. The growth is insufficient to cater for the payment of both the wage agreement and the 1.5 per cent pay progression. Budget reductions and insufficient funding of wage agreements have resulted in enforced cost-cutting, and funds having to be moved from non-personnel education expenditure towards *Compensation of employees*, thereby limiting performance of the department's operations and impacting on planned activities. The national norm for *Compensation of employees* when compared to the total budget is 80 per cent. The department currently reflects that 90.8 per cent of its equitable share budget goes towards *Compensation of employees*, leaving 9.2 per cent for operations.
- The Standardised Output Indicator (SOI) 103 measures the total expenditure on non-personnel items expressed as a percentage of total expenditure in Education. This refers to all government non-personnel Education expenditure (including all sub-sectors of Education including special schools, and independent schools but excluding conditional grants). This indicator looks at the total expenditure, inclusive of capital expenditure, transfers and subsidies (9.2 per cent) but excluding conditional grant funding. The budget allocated to Norms and Standards funding consumes 4 per cent of this budget leaving only 5.2 per cent for departmental running costs, examination costs, training costs, maintenance of administrative buildings, and contractual obligations. The implementation of the nationally mandated wage agreement severely impacts this SOI by reducing the amount allocated towards non-personnel education expenditure.
- The department's *Compensation of employees* baseline continues to be severely impacted by the 2021/22 MTEF fiscal consolidation and wage freeze budget cuts. Based on the filled posts as at November 2025, the budget cuts result in the unaffordability of approximately 3 006, 3 092 and 2 337 filled educator and support posts, exclusive of the vacant approved fixed establishment 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, headcount verification, 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.
- The funding subsidy for public ordinary schools is not yet in line with the National Norms and Standards benchmarks for School Funding due to budget constraints, which impact the ability of schools to pay domestic accounts and other operational costs. The shortfall in funding is projected at R2.050 billion based on the indicative learner numbers. An additional shortfall of R198.180 million is projected in the Grade R phase for public ordinary schools.
- 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 significant budget cuts, along with policy decisions, such as the implementation of the BELA Act, coding and robotics, wage agreements, annual pay progression, school security programmes, learner transport, GEC, etc. are not affordable within the departmental baseline. No additional funding is provided from the fiscus to implement these national and provincial directives. The BELA Act was signed into law on 13 September 2024 and 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.

## 7.2 Amendments to provincial and equitable share funding: 2024/25 to 2026/27 MTEF

Table 5.3 shows amendments to the provincial and equitable share funding over the 2024/25, 2025/26, and 2026/27 MTEF periods, and excludes conditional grant funding. The carry-through allocations for the outer year are based on the incremental percentage used in the 2026/27 MTEF.

**Table 5.3 : Summary of amendments to provincial and equitable share allocations for the 2024/25 to 2026/27 MTEF**

R thousand	2024/25	2025/26	2026/27	2027/28	2028/29
<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>	<b>2 471 029</b>
Fiscal consolidation reduction by National Treasury	(2 027 185)	(2 003 142)	(2 143 972)	(2 240 451)	(2 309 905)
Additions for 2023 wage agreement carry-through	4 087 418	4 236 601	4 409 758	4 608 197	4 751 051
Reduction of 2023 wage agreement as covered under CG budget	(8 957)	(9 165)	(9 364)	(9 785)	(10 089)
Technical adjustment to 2026/27	-	-	37 100	38 770	39 971
<b>2025/26 MTEF period</b>		<b>822 025</b>	<b>798 502</b>	<b>990 749</b>	<b>1 021 462</b>
Additional funding to assist with budget pressures		64 002	262 785	427 310	440 557
Funds for 2025 wage agreement shortfall		497 171	535 717	563 439	580 906
Presidential Youth Employment Initiative		260 852	-	-	-
<b>2026/27 MTEF period</b>			<b>747 106</b>	<b>387 668</b>	<b>418 556</b>
Additional funding to assist with budget pressures			647 274	676 490	697 607
Budget cut due to data updates of PES formula and inflation adjustment			-	(348 350)	(380 691)
Grade R equalisation			29 764	59 528	101 640
Presidential Youth Employment Initiative			70 068	-	-
<b>Total</b>	<b>2 051 276</b>	<b>3 046 319</b>	<b>3 839 130</b>	<b>3 775 147</b>	<b>3 911 047</b>

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. 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 received from National Treasury 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 was anticipated to allow for the creation of 10 322 educator assistant jobs, as explained.

In the 2026/27 MTEF, the following changes were made to the department's baseline:

- There is an increase of R647.274 million, R676.490 million and R697.607 million in the three MTEF years, respectively, received from National Treasury being the carry-through of funding allocated in 2025/26 to address the budget pressures, with these funds to be used towards existing *Compensation of employees* budget pressures. These funds were allocated under Programme 2 against *Compensation of employees*.
- There is a decrease R348.350 million in 2027/28 and R380.691 million in 2028/29 as a result of updates to the data that informs the PES formula, while amendments are also made to the PES as a

result of amended inflation expectations. These budget cuts were implemented under Programme 2 against *Compensation of employees*. The impact of these budget cuts is explained in more detail in Sections 7 and 8.

- There is an increase of R29.764 million in 2026/27, R59.528 million in 2027/28 and R101.640 million in 2028/29 allocated by National Treasury for the progressive equalisation of the remuneration of Grade R teachers. This allocation is made as Grade R is now part of the compulsory phase of basic education. These funds were allocated under Programme 5 against *Compensation of employees*.
- An addition of R70.068 million was made in 2026/27 only for the PYEI. These funds are to be used for the Teacher Assistants Programme and were allocated under Programme 7 against *Compensation of employees*.

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. The amounts of R17.562 million, R18.352 million and R18.921 million remain ring-fenced for this purpose over the 2026/27 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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
1. Administration	2 088 047	2 145 562	2 177 177	2 707 722	2 488 891	2 455 102	2 658 071	2 668 559	2 724 355
2. Public Ordinary School Education	48 923 595	50 944 624	53 011 062	54 786 072	55 845 444	56 351 662	58 482 420	60 918 389	62 844 229
3. Independent School Subsidies	91 829	85 508	74 673	75 500	68 474	68 474	70 970	74 022	76 316
4. Public Special School Education	1 528 832	1 649 033	1 756 629	1 853 531	1 859 949	1 856 967	1 957 762	2 071 174	2 136 043
5. Early Childhood Development	1 911 703	1 956 476	2 067 980	2 266 872	2 555 597	2 588 743	2 803 264	3 332 963	3 486 048
6. Infrastructure Development	2 807 115	3 022 346	2 824 001	2 822 844	3 255 533	3 255 533	3 151 930	2 766 780	2 889 076
7. Examination and Education Related Services	2 990 432	3 111 856	1 826 618	2 177 665	2 040 383	2 061 029	2 068 956	2 092 209	2 157 000
<b>Total</b>	<b>60 341 553</b>	<b>62 915 405</b>	<b>63 738 140</b>	<b>66 690 206</b>	<b>68 114 271</b>	<b>68 637 510</b>	<b>71 193 373</b>	<b>73 924 096</b>	<b>76 313 067</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>55 649 346</b>	<b>58 233 619</b>	<b>59 085 218</b>	<b>61 619 757</b>	<b>62 704 213</b>	<b>63 178 243</b>	<b>65 480 513</b>	<b>68 064 323</b>	<b>70 207 960</b>
Compensation of employees	50 477 531	52 363 799	53 037 546	55 160 209	56 072 979	56 638 039	59 299 004	61 673 100	63 619 624
Goods and services	5 165 100	5 869 334	6 047 386	6 459 548	6 631 234	6 539 740	6 181 509	6 391 223	6 588 336
Interest and rent on land	6 715	486	286	-	-	464	-	-	-
<b>Transfers and subsidies to:</b>	<b>2 403 636</b>	<b>2 461 826</b>	<b>2 554 066</b>	<b>2 890 021</b>	<b>2 863 695</b>	<b>2 912 855</b>	<b>3 295 644</b>	<b>3 795 008</b>	<b>3 921 491</b>
Provinces and municipalities	1 838	3 281	-	6 362	6 362	6 362	6 655	6 954	7 170
Departmental agencies and accounts	55 000	-	62 910	127 707	63 853	63 853	142 760	148 899	153 515
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	2 120 518	2 224 580	2 261 714	2 607 481	2 645 534	2 645 534	2 990 929	3 476 866	3 593 486
Households	226 280	233 965	229 442	148 471	147 946	197 106	155 300	162 289	167 320
<b>Payments for capital assets</b>	<b>2 288 537</b>	<b>2 219 868</b>	<b>2 098 585</b>	<b>2 180 428</b>	<b>2 546 363</b>	<b>2 546 412</b>	<b>2 417 216</b>	<b>2 064 765</b>	<b>2 183 616</b>
Buildings and other fixed structures	2 222 596	2 160 438	2 053 199	2 143 418	2 539 107	2 539 107	2 389 966	2 036 739	2 154 725
Machinery and equipment	65 941	59 430	45 386	37 010	7 256	7 305	27 250	28 026	28 891
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>34</b>	<b>92</b>	<b>271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>60 341 553</b>	<b>62 915 405</b>	<b>63 738 140</b>	<b>66 690 206</b>	<b>68 114 271</b>	<b>68 637 510</b>	<b>71 193 373</b>	<b>73 924 096</b>	<b>76 313 067</b>

The budget growth for the 2026/27 MTEF was impacted by the budget cuts effected in previous budget processes, as well as the additions and budget cuts made over the 2026/27 MTEF. The department has an aggregate budget growth of 4.5 per cent from the 2025/26 Adjusted Appropriation to 2026/27 and only 3.7 per cent growth when compared to the Revised Estimate, because of the projected over-spending at the end of 2025/26, as reflected in the November 2025 IYM.

Programme 1 shows negative growth of 1.8 per cent in 2026/27 against the 2025/26 Main Appropriation which relates to savings realised against *Compensation of employees* due to vacant office-based posts at the district and head office levels, along with enforced cost-cutting to offset pressures against projected over-spending on *Compensation of employees* in other programmes. Reprioritisation was undertaken to reduce the operational budget in this programme to cater for existing budget pressures against other programmes. The post numbers for November 2025 reflect the department has 545 unaffordable vacant posts in 2026/27 under this programme and all the filled posts are budgeted for. Growth in 2026/27 is slightly above inflation, but is low in the two outer years of the MTEF, and this will be addressed in the next budget process.

Programme 2 shows growth over the 2026/27 MTEF and is influenced by various factors, as follows:

- Reprioritisation was undertaken from all other programmes to this programme, as explained. Funding was also reprioritised within this programme to cater for budget pressures in *Compensation of employees*. This results in numerous departmental mandates not being implemented such as top-up of school furniture, roll-out of ICT infrastructure, training programmes, coding and robotics roll-out, and limited funding for assistance for the payment of domestic accounts in public ordinary schools, and no provision being made for inflationary increases for school funding norms. The growth over the MTEF is inflationary and is partly impacted by the carry-through of the reprioritisation.
- Additional funding of R262.785 million was allocated over the 2025/26 MTEF in 2026/27 towards the department's budget pressures, as well as R535.717 million allocated for the wage agreement shortfalls, with carry-through. There were further increases of R647.274 million, R676.490 million and R697.607 million, over the 2026/27 MTEF but these were offset by budget cuts of R348.350 million in 2027/28 and R380.691 million in 2028/29. These adjustments were entirely applied to this programme against *Compensation of employees*.
- The budget cuts over the MTEF mean that the budget does not sufficiently cater for filled and vacant personnel numbers currently on the PERSAL system. This means the department must reprioritise a portion of the operational budget to *Compensation of employees* in-year, which impacts strategic outcomes, and increases the percentage of spend going towards *Compensation of employees*.
- The budget shows positive growth of 6.7 per cent from the 2025/26 Main Appropriation to 2026/27 and 4.2 per cent in 2027/28 and 3.1 per cent in 2028/29. It should be noted that there is minimal growth of only 2.6 per cent, though, between the 2025/26 Revised Estimate and 2026/27, resulting in some educator and support staff posts being rendered unaffordable. This programme has been the most severely impacted by the historic budget cuts, and therefore has the highest number of unaffordable posts. The post numbers for November 2025 reflect that the department has 6 419 unaffordable vacant posts in 2026/27 under this programme. Also adding to the pressure is the fact that the 2026 wage agreement is likely to be implemented with insufficient funding, which is calculated to be R2.363 billion in 2026/27, based on the 4.3 per cent increase that National Treasury said departments should budget for, which the department was unable to fully budget for, with a further R451.414 million required to fund the 1.5 per cent pay progression. Provinces were expected to budget for a 4.3 per cent increase but the department was unable to do so as a result of historic budget cuts.
- 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 6 per cent in 2026/27 against the 2025/26 Main Appropriation with the budget allocated entirely against *Transfers and subsidies to: Non-profit institutions*. This is ascribed to the reprioritisation that was undertaken from this programme in 2026/27 following the declining number of learners and 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 2026/27 reflects that 118 schools and 27 478 learners will benefit from subsidies in this programme. Growth in the outer years of the MTEF is inflationary only.

Programme 4 reflects steady growth over the seven-year period. Funds were moved to *Compensation of employees* under this programme towards the costs of the 2026 wage agreement and pay progression where National Treasury indicated that departments should budget for a 4.3 per cent and 1.5 per cent increase, respectively. The 2026/27 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 2026/27 for transporting disabled learners in special schools, in line with the learner transport policy. The post numbers for November 2025 reflect the department has 417 unaffordable vacant posts in 2026/27 under this programme and all the filled posts are budgeted for. The outer year growth is in line with inflation.

Programme 5 reflects a fluctuating trend over the seven-year period. The significant growth in 2026/27, from the 2025/26 Adjusted Appropriation and Revised Estimate, relates to the department receiving carry-through funding for additional funding allocated by National Treasury with respect to the increase in the ECD subsidy from R17 to R24 for centre-based programmes and from R6 to R9 for non-centre-based programmes. The growth over the MTEF also includes an allocation for the progressive equalisation of the remuneration of Grade R teachers. This allocation is made as Grade R is now part of the compulsory phase of basic education. The growth over the 2026/27 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. The post numbers for November 2025 reflect the department has 219 unaffordable vacant posts in 2026/27 under this programme and all the filled posts are budgeted for. The outer year growth is in line with inflation.

Programme 6 fluctuates over the seven-year period, which is mainly ascribed to in-year 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 reprioritisation undertaken from this programme over the 2026/27 MTEF. The 2026/27 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 in the construction stage, 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 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 received an incentive allocation of R93 million in 2025/26. The department further received R432 million funding for the rehabilitation of the April 2024 to June 2025 disaster damaged schools. The implementation of the borehole programme, as well as water and sanitation in schools, will continue over the MTEF. The post numbers for November 2025 reflect the department has 3 vacant posts in 2026/27 under this programme and all the filled posts are budgeted for. The outer year growth is in line with inflation. The allocation in 2026/27 includes a once-off amount of R41.478 million for the EIG being the incentive allocation for good planning. In addition, the EIG receives once-off funding in 2026/27 due to the EIG and the School Infrastructure Backlogs grant being

merged in a phased manner starting in 2026/27. For the 2026/27 MTEF, funding has been allocated to the provinces that currently have projects that were being implemented in the School Infrastructure Backlogs grant.

Programme 7 shows fluctuations from 2022/23 to 2025/26 which relate to the additional funds for the PYEI 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 2025/26 Main to the Adjusted Appropriation is due to virements that were undertaken from savings against *Compensation of employees* due to vacant posts and were moved to other programmes to offset *Compensation of employees* pressures. The increase in 2026/27 includes an allocation of R70.068 million in 2026/27 only for the PYEI. These funds are to be used for the Teacher Assistants Programme. 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 2025/26 as this falls in line with the requirements of the Skills Development Levies Act. The post numbers for November 2025 reflect the department has 401 unaffordable vacant posts in 2026/27 under this programme and all the filled posts are budgeted for. The outer year growth is in line with inflation.

*Compensation of employees* reflects an increase from the 2025/26 Adjusted Appropriation to the Revised Estimate due the 2025 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 4.7 per cent in 2026/27 (as based on the 2025/26 Revised Estimate), and growth of 7.5 per cent (as based on the 2025/26 Main Appropriation) due to additional funding received for budget pressures, as well as reprioritisation from the operational budget to address pressures against *Compensation of employees*. The outer years reflect growth of 4.1 per cent and 3.1 per cent respectively, despite reprioritisation from operations, 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 8 424, 8 663, and 8 627 educator and support staff posts unaffordable over the MTEF, of which 3 006, 3 092, and 2 337 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 2026/27 MTEF to generate savings and improve efficiencies to remain within the budget. Furthermore, the department will continue to implement its turnaround strategy. As mentioned, the department received additional funding of R535.717 million for 2026/27 and R563.439 million for 2027/28 in the 2025/26 MTEF towards the 2025 wage agreement shortfall which was allocated against *Compensation of employees*. There were further increases against *Compensation of employees* of R647.274 million, R676.490 million and R697.607 million, over the 2026/27 MTEF, however there was also a further budget reduction of R348.350 million for 2027/28 and R380.691 million for 2028/29. These changes have resulted in a net increase against this category, but *Compensation of employees* continues to show pressure as this net increase does not eliminate the budget pressures from historic budget cuts. It must be noted that Programme 2 is the only programme with filled unfunded posts whereas all the other programmes' filled posts are funded.

*Goods and services* shows fluctuations over the seven-year-period. The increase from the 2025/26 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(c) schools who opted to purchase inventory: LTSM through a management agent instead of procuring this on their own. The 2026/27 year reflects negative growth due to reprioritisation being undertaken from the operational budget to offset pressures against the *Compensation of employees* budget with inflationary growth over the outer years. This meant that the

department had to discontinue top-up of school furniture, roll-out of ICT infrastructure, training programmes, coding and robotics roll-out, and limit funding for assistance for the payment of domestic accounts in public ordinary schools. 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 to 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, implementation of GEC, 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 2022/23 to the 2025/26 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 to reduce the budget for the SETA in various years, including in 2025/26. The department has increased the allocation again from 2026/27 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 reprioritisation undertaken from this category to offset pressures against *Compensation of employees*. 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, and the department has made no provision for inflationary increases for school funding norms. The negative growth from the 2025/26 Main Appropriation to 2026/27 is due to reprioritisation to *Compensation of employees*, as mentioned. The allocation makes provision for transfers to quintile 1 to 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. It should be noted that the department assists some schools who are struggling to pay their domestic accounts, however, due to budgetary constraints, the top-up funding for school furniture and inventory: LTSM has been discontinued from 2026/27 onward.

*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, as well as allocations received towards disaster repair projects, additional funding provided from provincial cash resources, as well as the reprioritisation undertaken from this category over the 2026/27 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 decrease in 2024/25 was due to a 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*. In the 2025/26 Adjusted Appropriation, the department received once-off funding of R432.689 million for the rehabilitation of the April 2024 to June 2025 disaster damaged schools. The EIG received an incentive allocation of R93 million in 2025/26, followed by R41.478 million in 2026/27 only and this is allocated against this category. In addition, the EIG receives once-off funding in 2026/27 due to the EIG and the School Infrastructure Backlogs grant being merged in a phased manner starting in

2026/27. 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 2026/27 MTEF allocations provide for the procurement of motor vehicles for monitoring service delivery in districts and schools, 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 2022/23 to 2028/29.

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 2026/27 MTEF. The details of these grants are included in the *Annexure – Vote 5: Education*.

**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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Education Infrastructure grant	2 483 015	2 638 379	2 526 243	2 489 596	2 922 285	2 922 285	3 018 637	2 627 755	2 745 741
HIV and AIDS (Life-Skills Education) grant	61 176	59 822	65 952	69 280	69 280	69 280	72 042	74 977	77 236
National School Nutrition Programme grant	1 865 496	2 229 954	2 187 840	2 335 101	2 335 101	2 335 101	2 429 551	2 494 913	2 604 928
Maths, Science and Technology grant	70 244	62 123	71 988	74 445	74 445	74 445	77 854	80 803	82 471
Social Sector EPWP Incentive Grant for Provinces	30 505	29 517	20 971	-	-	-	-	-	-
EPWP Integrated Grant for Provinces	2 193	1 985	2 045	11 471	11 471	11 471	20 784	-	-
Learners with Profound Intellectual Disabilities grant	34 423	34 534	33 267	38 431	41 745	41 745	40 291	42 352	44 327
Early Childhood Development (ECD) grant	187 203	188 526	248 650	308 627	655 813	655 813	769 769	1 161 194	1 206 687
<b>Total</b>	<b>4 734 255</b>	<b>5 244 840</b>	<b>5 156 956</b>	<b>5 326 951</b>	<b>6 110 140</b>	<b>6 110 140</b>	<b>6 428 928</b>	<b>6 481 994</b>	<b>6 761 390</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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
<b>Current payments</b>	<b>2 507 520</b>	<b>2 968 113</b>	<b>2 980 790</b>	<b>2 951 573</b>	<b>2 994 583</b>	<b>2 994 583</b>	<b>3 332 520</b>	<b>3 351 249</b>	<b>3 469 293</b>
Compensation of employees	421 650	453 894	469 534	473 467	473 567	482 999	495 002	478 106	480 859
Goods and services	2 085 870	2 514 219	2 511 256	2 478 106	2 521 016	2 511 584	2 837 518	2 873 143	2 988 434
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>170 787</b>	<b>178 980</b>	<b>219 623</b>	<b>276 877</b>	<b>621 021</b>	<b>621 021</b>	<b>706 322</b>	<b>1 093 881</b>	<b>1 137 247</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	170 787	178 823	219 623	276 877	621 021	621 021	706 322	1 093 881	1 137 247
Households	-	157	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>2 055 948</b>	<b>2 097 747</b>	<b>1 956 543</b>	<b>2 098 501</b>	<b>2 494 536</b>	<b>2 494 536</b>	<b>2 390 086</b>	<b>2 036 864</b>	<b>2 154 850</b>
Buildings and other fixed structures	2 054 139	2 097 726	1 956 543	2 098 501	2 494 190	2 494 190	2 389 966	2 036 739	2 154 725
Machinery and equipment	1 809	21	-	-	346	346	120	125	125
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>4 734 255</b>	<b>5 244 840</b>	<b>5 156 956</b>	<b>5 326 951</b>	<b>6 110 140</b>	<b>6 110 140</b>	<b>6 428 928</b>	<b>6 481 994</b>	<b>6 761 390</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 increase in the 2025/26 Adjusted Appropriation was due to R432.689 million received for the rehabilitation of the April 2024 to June 2025 disaster damaged schools. 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, five 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. There is low growth of 3.3 per cent in 2026/27 due to the once-off allocations received in 2025/26. The grant receives an incentive allocation of R41.478 million in 2026/27 only. In addition, the EIG receives once-off funding in 2026/27 of R463.793 million due to the EIG and the School Infrastructure Backlogs grant being merged in a phased manner starting in 2026/27. This once-off funding accounts for the negative growth in 2027/28, with growth in 2028/29 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 2026/27 allocation shows decreases in each of the first two years, with the outer year growing at 3 per cent.

The NSNP grant shows an upward trend, in line with the increase in schools participating in the grant. The 2026/27 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 2026/27 is 2 515 644 in 5 391 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 per month, inclusive of UIF of R36.08. The 2026/27 MTEF allocation shows increases in 2026/27 and 2028/29, while the budget is decreased in 2027/28.

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. Compared to 2025/26, the grant grows by 4.6 per cent in 2026/27. During 2026/27, two MST schools will be supplied with 40 learner laptops, e-teaching devices, smart interactive screens and WiFi network. The department plans to supply 53 schools with Coding and Robotics teaching resources, 10 schools will be supplied with workshop equipment and tools for teaching technical subjects, while four schools will be supported by supplying them with agricultural resources. The department indicates that 73 schools will benefit from the science manipulative project whereas a total of eight MST primary schools will receive mathematics manipulatives. At least 6 597 educators will be trained on content and methodology for the teaching of various subjects like Technical subjects, Technical Mathematics, Mathematics, Technical Sciences, Physical Science, Natural Sciences, Life Sciences, Agricultural subjects and Coding and Robotics. The 2026/27 MTEF allocation shows inflationary increases in each of the first two years, with the outer year growing at only 2.1 per cent.

The EPWP Integrated Grant for Provinces receives R20.784 million in 2026/27 only, and involves creating work opportunities for unemployed people, allowing them to participate economically and contribute to the development of their communities. The grant aims to transfer fundamental work skills to the participants, provide income support to the unemployed, to actively build projects and create a pathway to sustainable livelihoods through training and access to opportunities.

The LPID grant was increased in the 2025/26 Adjusted Appropriation by R3.314 million being a roll-over of unspent committed funds in 2024/25. This once-off funding accounts for the decrease in 2026/27. The grant provides for 36 approved posts, namely one grant manager, seven speech and language therapists, seven educational psychologists, seven physiotherapists, seven occupational therapists and seven senior education specialists. It is estimated that 621 learners from special care centres and targeted schools will benefit from the grant. In addition, the 2026/27 MTEF caters for travelling and accommodation for outreach teams to monitor the 39 DSD special care centres and 24 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, educators, 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, classroom furniture, etc. The 2026/27 MTEF allocation shows inflationary increases.

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 significant increase in the 2025/26 Adjusted Appropriation was due to R347.186 million allocated to increase the subsidy from R17 to R24 per child per day for centre-based programmes and from R6 to R9 for non-centre-based programmes. Carry-through funding for this increase is allocated over the MTEF. The increase over the MTEF also includes an allocation of R6.333 million, R6.444 million and R6.645 million for the implementation of e-cares, as explained. The indicative models reflect that 2 498 centres and 117 727 children will be funded from the grant, and 1 292 centres and 69 732 children will be funded from the department's equitable share. The 2026/27 MTEF allocation shows strong growth in the two outer years.

## 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 2022/23 to 2028/29.

**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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
<b>Existing infrastructure assets</b>	<b>2 290 909</b>	<b>2 636 589</b>	<b>2 418 491</b>	<b>2 494 937</b>	<b>2 770 505</b>	<b>2 876 675</b>	<b>2 798 571</b>	<b>2 368 802</b>	<b>2 467 788</b>
Maintenance and repair: Current	479 126	736 150	672 289	614 792	592 868	699 038	726 016	665 157	646 157
Upgrades and additions: Capital	1 258 350	927 216	1 079 948	663 278	1 089 470	1 089 470	1 086 244	722 086	840 072
Refurbishment and rehabilitation: Capital	553 433	973 223	666 254	1 216 867	1 088 167	1 088 167	986 311	981 559	981 559
<b>New infrastructure assets: Capital</b>	<b>410 813</b>	<b>259 999</b>	<b>306 997</b>	<b>263 273</b>	<b>361 470</b>	<b>361 470</b>	<b>317 411</b>	<b>333 094</b>	<b>333 094</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>98 019</b>	<b>109 749</b>	<b>67 505</b>	<b>124 789</b>	<b>188 713</b>	<b>188 713</b>	<b>125 650</b>	<b>131 064</b>	<b>135 127</b>
<b>Non infrastructure<sup>1</sup></b>	<b>127 188</b>	<b>144 733</b>	<b>133 779</b>	<b>183 426</b>	<b>178 426</b>	<b>72 256</b>	<b>175 062</b>	<b>179 296</b>	<b>179 296</b>
<b>Total</b>	<b>2 926 929</b>	<b>3 151 070</b>	<b>2 926 772</b>	<b>3 066 425</b>	<b>3 499 114</b>	<b>3 499 114</b>	<b>3 416 694</b>	<b>3 012 256</b>	<b>3 115 305</b>
<i>Capital infrastructure</i>	<i>2 222 596</i>	<i>2 160 438</i>	<i>2 053 199</i>	<i>2 143 418</i>	<i>2 539 107</i>	<i>2 539 107</i>	<i>2 389 966</i>	<i>2 036 739</i>	<i>2 154 725</i>
<i>Current infrastructure</i>	<i>577 145</i>	<i>845 899</i>	<i>739 794</i>	<i>739 581</i>	<i>781 581</i>	<i>887 751</i>	<i>851 666</i>	<i>796 221</i>	<i>781 284</i>

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

A detailed list of projects can be found in the 2026/27 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 2025/26 Main Appropriation declined marginally when compared to 2024/25 as the budget for maintenance of administrative buildings was reduced and projects could not be implemented due to pressures on *Compensation of employees*. The decrease in the 2025/26 Adjusted Appropriation was from projects that could not be implemented for repairs and renovations to administrative buildings due to the implementation of Section 18 by Provincial Treasury. These funds were moved to *Infrastructure: Leases* to offset pressures arising from accruals from the prior year. The department's plan includes maintenance at 500 schools in 2026/27 as part of its planned maintenance programme, hence the significant increase in that year. 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 increase in the 2025/26 Adjusted Appropriation relates to reprioritisation within the EIG from *Refurbishment and rehabilitation: Capital* as a result of savings caused by suspension of work by contractors towards the end of 2024/25, to assist with pressures attributed to a high amount of accruals carried forward from 2024/25. In 2026/27, an additional once-off amount of R463.793 million is allocated, with the balance due to the EIG and the School Infrastructure Backlogs grant being merged in a phased manner starting in 2026/27. This accounts for the decrease in 2027/28. In 2026/27, the department will continue to implement various programmes, including the eradication of pit latrines where 1 313 schools pit latrines have already been eradicated, 10 schools are at the construction stage, and 54 schools are deemed non-viable and therefore earmarked projects for these schools will not be implemented. 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. 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 117 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 received an incentive allocation of R93 million in 2025/26, while 2026/27 increases by R41.478 million and this amount was allocated against this category. In the 2025/26 Adjusted Appropriation, the department received R432.689 million for the rehabilitation of the April 2024 to June 2025 disaster damaged schools, accounting for the decrease in 2026/27.
- *New infrastructure assets: Capital* fluctuates over the seven-year period. The department has completed the construction of the Maritime School of Excellence in uMlazi, Vimbukhalo Primary School in uThukela and Isikhalisezwe High School in Amajuba. There are currently 20 schools under construction against this category and these include Thembinkosi Primary School in Amajuba, 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 increase in the 2025/26 Adjusted Appropriation was within the EIG from *Refurbishment and rehabilitation: Capital* as a result of savings caused by suspension of work by contractors towards the end of 2024/25, to assist with pressures arising from a high number of projects that were in progress from 2024/25.
- *Infrastructure: Leases* caters for the leasing of office buildings in various district offices and reflects inflationary growth over the MTEF. The increase in the 2025/26 Adjusted Appropriation was due to the implementation of Section 18, where funds were moved to *Infrastructure: Leases* to offset pressures arising from accruals from the prior year, as mentioned, accounting for the decrease in 2026/27. There is inflationary growth over the outer years of 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 position of the Chief Director: Infrastructure Planning and Delivery was filled. The following posts are still to be filled: Deputy Director: Programme Management, Control Works Inspector and Chief Works Inspector: Pinetown District.

## 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			
	2022/23	2023/24	2024/25				2025/26			2026/27
<b>Transfers to public entities</b>	-	-	-	-	-	-	-	-	-	-
<b>Transfers to other entities</b>	<b>2 175 518</b>	<b>2 224 580</b>	<b>2 324 624</b>	<b>2 735 188</b>	<b>2 709 387</b>	<b>2 709 387</b>	<b>3 133 689</b>	<b>3 625 765</b>	<b>3 747 001</b>	
Section 21 Schools	1 360 315	1 383 303	1 396 394	1 624 460	1 330 386	1 330 386	1 560 416	1 626 443	1 676 132	
Section 20 Schools (petty cash)	6 783	7 066	7 551	7 624	7 624	7 624	7 624	7 967	8 326	
Independent Schools	91 829	85 508	74 673	75 500	68 474	68 474	70 970	74 022	76 316	
Public Special Schools	148 703	151 035	153 603	164 344	164 246	164 246	171 904	179 640	185 209	
ECD centres & Grade R	512 196	597 668	629 493	735 553	1 074 804	1 074 804	1 180 015	1 588 794	1 647 503	
ETDP SETA	55 000	-	62 910	127 707	63 853	63 853	142 760	148 899	153 515	
Special projects	692	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>2 175 518</b>	<b>2 224 580</b>	<b>2 324 624</b>	<b>2 735 188</b>	<b>2 709 387</b>	<b>2 709 387</b>	<b>3 133 689</b>	<b>3 625 765</b>	<b>3 747 001</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 Section 21(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 2026/27 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 to 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 2025/26, 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 decrease in the 2025/26 Adjusted Appropriation was because funding was moved to address pressures in *Goods and services* with the savings due to final Resource Targeting Lists (RTL) allocations being lower than budgeted because of a reduction in learner numbers. The 2026/27 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 5 738 schools and 2 518 433 learners subsidised in Section 21 schools. 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.
- Section 20 No Fee 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 2026/27 MTEF allocations reflect no growth in 2026/27 and inflationary growth in the outer years. The department indicated that, based on the indicative model, there are currently 222 schools and 77 223 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 2026/27 MTEF allocations reflect inflationary increases in the outer years which can accommodate changes in the number of schools or learners being subsidised, while 2026/27 reflects negative 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 118 schools and 27 478 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 2022/23 to 2028/29 due to an increase in learners supported. The indicative model reflects 77 special schools with 22 171 learners.
- ECD centres and Grade R show steady growth from 2022/23 to 2028/29. 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 3 954 public ordinary schools that offer Grade R. The significant growth in the 2025/26 Adjusted Appropriation relates to additional funding allocated by National Treasury with respect to the increase in the ECD subsidy from R17 to R24 for centre-based programmes and from R6 to R9 for non-centre-based programmes. Carry-through funding is provided for this over the 2026/27 MTEF. The indicative models reflect that 2 498 centres and 117 727 children will be funded from the grant, and 1 292 centres and 69 732 children will be funded from the department's equitable share.
- ETDP SETA transfers relate to the contribution by the department to the SETA, as per the Skills Development Levies Act. The increase over the 2026/27 MTEF was to align to the DPISA 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 payments that were initially made as a transfer to schools for the appointment of 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 arbitration cases. The 2026/27 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.

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>1. Administration</b>	<b>28 256</b>	<b>24 780</b>	<b>24 256</b>	<b>38 752</b>	<b>25 334</b>	<b>25 988</b>	<b>31 094</b>	<b>32 457</b>	<b>33 464</b>
Provinces and municipalities	1 838	3 281	-	6 362	6 362	6 362	6 655	6 954	7 170
Motor vehicle licences	1 838	3 281	-	6 362	6 362	6 362	6 655	6 954	7 170
Households	26 418	21 499	24 256	32 390	18 972	19 626	24 439	25 503	26 294
Staff exit costs	24 162	17 853	23 629	26 429	18 429	19 080	18 204	18 987	19 576
External bursaries/legal claims	2 256	3 646	627	5 961	543	546	6 235	6 516	6 718
<b>2. Public Ordinary School Education</b>	<b>1 550 951</b>	<b>1 590 386</b>	<b>1 596 349</b>	<b>1 735 019</b>	<b>1 453 838</b>	<b>1 504 219</b>	<b>1 690 460</b>	<b>1 762 382</b>	<b>1 816 397</b>
Non-profit institutions	1 367 098	1 390 369	1 403 945	1 632 084	1 338 010	1 338 010	1 568 040	1 634 410	1 684 458
Section 21 schools	1 360 315	1 383 303	1 396 478	1 624 460	1 330 615	1 330 615	1 560 645	1 626 443	1 676 132
Section 20 schools	6 783	7 066	7 467	7 624	7 395	7 395	7 395	7 967	8 326
Households	183 853	200 017	192 404	102 935	115 828	166 209	122 420	127 972	131 939
Staff exit costs	183 519	198 873	187 848	102 935	115 828	165 987	122 420	127 972	131 939
Other transfers to households	334	1 144	4 556	-	-	222	-	-	-
<b>3. Independent School Subsidies</b>	<b>91 829</b>	<b>85 508</b>	<b>74 673</b>	<b>75 500</b>	<b>68 474</b>	<b>68 474</b>	<b>70 970</b>	<b>74 022</b>	<b>76 316</b>
Non-profit institutions	91 829	85 508	74 673	75 500	68 474	68 474	70 970	74 022	76 316
Independent schools	91 829	85 508	74 673	75 500	68 474	68 474	70 970	74 022	76 316
<b>4. Public Special School Education</b>	<b>152 031</b>	<b>154 610</b>	<b>157 636</b>	<b>170 604</b>	<b>170 506</b>	<b>167 524</b>	<b>174 472</b>	<b>182 318</b>	<b>187 970</b>
Non-profit institutions	148 703	151 035	153 603	164 344	164 246	164 246	171 904	179 640	185 209
Schools	148 703	151 035	153 603	164 344	164 246	164 246	171 904	179 640	185 209
Households	3 328	3 575	4 033	6 260	6 260	3 278	2 568	2 678	2 761
Staff exit costs	3 328	3 575	4 033	6 260	6 260	3 278	2 568	2 678	2 761
<b>5. Early Childhood Development</b>	<b>513 285</b>	<b>599 196</b>	<b>630 647</b>	<b>737 180</b>	<b>1 076 431</b>	<b>1 075 422</b>	<b>1 180 387</b>	<b>1 589 182</b>	<b>1 647 903</b>
Non-profit institutions	512 196	597 668	629 493	735 553	1 074 804	1 074 804	1 180 015	1 588 794	1 647 503
ECD centres	512 196	597 668	629 493	735 553	1 074 804	1 074 804	1 180 015	1 588 794	1 647 503
Households	1 089	1 528	1 154	1 627	1 627	618	372	388	400
Staff exit costs	1 089	1 528	1 154	1 627	1 627	618	372	388	400
<b>6. Infrastructure Development</b>	<b>-</b>	<b>101</b>	<b>-</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>67 284</b>	<b>7 245</b>	<b>70 505</b>	<b>132 966</b>	<b>69 112</b>	<b>71 228</b>	<b>148 261</b>	<b>154 647</b>	<b>159 441</b>
Departmental agencies and accounts	55 000	-	62 910	127 707	63 853	63 853	142 760	148 899	153 515
ETDP SETA	55 000	-	62 910	127 707	63 853	63 853	142 760	148 899	153 515
Non-profit institutions	692	-	-	-	-	-	-	-	-
Special Projects	692	-	-	-	-	-	-	-	-
Households	11 592	7 245	7 595	5 259	5 259	7 375	5 501	5 748	5 926
Staff exit costs	11 592	7 245	7 595	5 259	5 259	7 375	5 501	5 748	5 926
<b>Total</b>	<b>2 403 636</b>	<b>2 461 826</b>	<b>2 554 066</b>	<b>2 890 021</b>	<b>2 863 695</b>	<b>2 912 855</b>	<b>3 295 644</b>	<b>3 795 008</b>	<b>3 921 491</b>

- 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.
- 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 project that was extended from 2020/21 to the end of April 2021, as explained. Claims received late were settled in 2022/23.
  - *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 2026/27 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 2022/23 to 2028/29.

**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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
1. Office of the MEC	23 104	24 536	25 037	26 275	23 275	22 275	22 410	23 412	24 135
2. Corporate Services	1 241 499	1 281 162	1 299 399	1 685 637	1 530 959	1 515 483	1 650 775	1 611 585	1 634 617
3. Education Management	775 908	800 862	810 961	922 191	880 020	863 361	909 443	954 803	984 738
4. Human Resource Development	8 563	2 015	289	19 656	20	20	-	22 574	23 274
5. Education Mgt Information System (EMIS)	38 973	36 987	41 491	53 963	54 617	53 963	75 443	56 185	57 591
<b>Total</b>	<b>2 088 047</b>	<b>2 145 562</b>	<b>2 177 177</b>	<b>2 707 722</b>	<b>2 488 891</b>	<b>2 455 102</b>	<b>2 658 071</b>	<b>2 668 559</b>	<b>2 724 355</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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
<b>Current payments</b>	<b>1 996 667</b>	<b>2 075 167</b>	<b>2 122 815</b>	<b>2 648 337</b>	<b>2 456 885</b>	<b>2 422 408</b>	<b>2 616 977</b>	<b>2 626 102</b>	<b>2 680 581</b>
Compensation of employees	1 361 956	1 379 205	1 389 847	1 594 558	1 501 558	1 469 250	1 588 648	1 669 285	1 721 031
Goods and services	634 656	695 566	732 753	1 053 779	955 327	952 817	1 028 329	956 817	959 550
Interest and rent on land	55	396	215	-	-	341	-	-	-
<b>Transfers and subsidies to:</b>	<b>28 256</b>	<b>24 780</b>	<b>24 256</b>	<b>38 752</b>	<b>25 334</b>	<b>25 988</b>	<b>31 094</b>	<b>32 457</b>	<b>33 464</b>
Provinces and municipalities	1 838	3 281	-	6 362	6 362	6 362	6 655	6 954	7 170
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	26 418	21 499	24 256	32 390	18 972	19 626	24 439	25 503	26 294
<b>Payments for capital assets</b>	<b>63 090</b>	<b>45 523</b>	<b>29 835</b>	<b>20 633</b>	<b>6 672</b>	<b>6 706</b>	<b>10 000</b>	<b>10 000</b>	<b>10 310</b>
Buildings and other fixed structures	25	1 112	1 146	-	-	-	-	-	-
Machinery and equipment	63 065	44 411	28 689	20 633	6 672	6 706	10 000	10 000	10 310
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>34</b>	<b>92</b>	<b>271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2 088 047</b>	<b>2 145 562</b>	<b>2 177 177</b>	<b>2 707 722</b>	<b>2 488 891</b>	<b>2 455 102</b>	<b>2 658 071</b>	<b>2 668 559</b>	<b>2 724 355</b>

Programme 1 shows a decrease in the 2025/26 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, along with enforced cost-cutting due to pressures on *Compensation of employees* in other programmes. The negative growth from the 2025/26 Main Appropriation to the 2026/27 MTEF relates to reprioritisation that was undertaken to *Compensation of employees* in Programme 2 towards existing budget pressures. The outer years reflect inflationary increases.

The sub-programme: Office of the MEC reflects a reduction from the 2025/26 Main Appropriation to the Adjusted Appropriation and into the 2026/27 MTEF due to vacant posts, with inflationary growth over the outer years. 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 reflects a reduction from the 2025/26 Main Appropriation to the Adjusted Appropriation and into the 2026/27 MTEF due to vacant posts and enforced cost-cutting, with inflationary growth over the outer years. The funding relates to required maintenance of administrative buildings in districts and head office, along with IT related costs, audit costs, building leases, 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 negative growth in the 2025/26 Adjusted Appropriation, as

well as from the 2025/26 Main Appropriation to 2026/27 relates to reprioritisation undertaken to fund pressures against *Compensation of employees* in other programmes. 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. The significant decrease in the 2025/26 Adjusted Appropriation was attributed to minimal training undertaken to fund pressures in *Compensation of employees* in other programmes. Due to budget pressures in *Compensation of employees* no provision has been made in 2026/27 for training in this sub-programme. The baseline is reestablished in 2027/28 with inflationary increases in the outer year to realign with the DPSA directive issued in 2015 that 1 per cent of the *Compensation of employees* 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 high growth in 2026/27 relates to provision for the outstanding and annual fees due to the NECT Board of Trustees relating to costs for the modernisation of the SA-SAMS system. The growth over the outer years reflects inflationary increases.

*Compensation of employees* reflects a steady increase over the seven-year period. The reduction from the 2025/26 Main Appropriation to the Adjusted Appropriation relates to vacant posts. However, pressures against this category result in the continued unaffordability of 545 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 R17.562 million, R18.352 million, and R18.921 million remain ring-fenced for this purpose over the 2026/27 MTEF. These posts are under the sub-programme: Education Management.

*Goods and services* fluctuates from 2022/23 to 2024/25 due to competing pressures in the Vote. The reduction in the 2025/26 Adjusted Appropriation is attributed to reprioritisation due to pressures on *Compensation of employees* in other programmes, as mentioned. 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 fleet services.

*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* related to the provision for the critical repairs and rehabilitation of administrative buildings. No funds are allocated against this category over the 2026/27 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 fleet vehicles.

*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. Note that one measure is new as indicated in the table.

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

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2025/26	2026/27	2027/28	2028/29
To bring effective management to all levels of the system	• No. of public schools that use the School Administration and Management Systems (SA-SAMs) or any alternate electronic system to provide data	5 860	5 825	5 825	5 814
	• No. of public schools that can be contacted electronically (e-mail)	5 860	5 825	5 825	5 814
	• % of education expenditure going towards non-personnel items	10.88%	10.81%	10.79%	10.79%
	• % 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%
	• No. of school community engagements to combat racism, sexism, hate speech, GBV and other forms of intolerance to address inter-generational violence and trauma across society	New	1	1	1

## 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 and EPWP Integrated Grant for Provinces.

In the 2025/26 MTEF, Programme 2's budget was increased by R262.785 million in 2026/27, and R427.310 million in 2027/28, with carry-through, to address historic budget pressures. These funds were allocated entirely against *Compensation of employees* in the Public Primary Level sub-programme. Furthermore, this programme was increased by R535.717 million in 2026/27 and R563.439 million in 2027/28, with carry-through, 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*. In the 2026/27 MTEF, the budget has been reduced by R348.350 million in 2027/28 and R380.691 million in 2028/29 due to PES formula updates and a lower forecast inflation and these were implemented against *Compensation of employees*. The implication of this cut against *Compensation of employees* is that the category continues the trend of non-filling of critical posts and increases the unaffordability of filled educator posts. The programme has been allocated additional funding against *Compensation of employees* through reprioritisation, as explained. In addition, the department has allocated the additional funding of R647.274 million, R676.490 million and R697.607 million, over the 2026/27 MTEF under this programme, against *Compensation of employees*. These additions will be insufficient to fund the cost of living adjustment and 1.5 per cent pay progression, and the budget pressures from historic budget cuts will persist.

Tables 5.14 and 5.15 reflect payments and budgeted estimates for the period 2022/23 to 2028/29. 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 82.1 per cent of the department's allocation in 2026/27. Spending pressures in respect of *Compensation of employees* are expected to remain over the 2026/27 MTEF, attributed to the carry-through of historic budget cuts, 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, along with the introduction of new subjects, without funding, which require specialised educators. This programme was severely affected by the baseline budget cuts made in the 2021/22 MTEF budget process. The budget reflects growth of 3.8 per cent in 2026/27 (as based on the 2025/26 Revised Estimate).

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
1. Public Primary Level	26 942 715	27 938 407	28 483 673	29 080 073	30 003 584	29 534 704	31 175 767	32 850 171	34 221 732
2. Public Secondary Level	19 796 600	20 485 192	21 970 256	22 969 046	23 117 245	24 209 136	24 553 769	25 144 883	25 576 703
3. Human Resource Development	179 101	168 418	244 733	259 739	247 401	152 394	182 130	303 045	312 439
4. School Sport, Culture and Media Services	36 741	29 028	29 556	56 197	56 197	34 411	42 565	44 574	45 956
5. National School Nutrition Programme grant	1 865 496	2 229 954	2 187 840	2 335 101	2 335 101	2 335 101	2 429 551	2 494 913	2 604 928
6. EPWP Integrated Grant for Provinces	2 193	1 985	2 045	11 471	11 471	11 471	20 784	-	-
7. Social Sector EPWP Incentive Grant for Provinces	30 505	29 517	20 971	-	-	-	-	-	-
8. Maths, Science and Technology grant	70 244	62 123	71 988	74 445	74 445	74 445	77 854	80 803	82 471
<b>Total</b>	<b>48 923 595</b>	<b>50 944 624</b>	<b>53 011 062</b>	<b>54 786 072</b>	<b>55 845 444</b>	<b>56 351 662</b>	<b>58 482 420</b>	<b>60 918 389</b>	<b>62 844 229</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>47 370 962</b>	<b>49 354 238</b>	<b>51 414 713</b>	<b>53 051 053</b>	<b>54 391 490</b>	<b>54 847 327</b>	<b>56 791 840</b>	<b>59 155 882</b>	<b>61 027 707</b>
Compensation of employees	44 060 142	45 636 327	47 590 985	49 042 976	50 121 132	50 718 082	53 202 291	55 314 233	57 024 509
Goods and services	3 304 171	3 717 882	3 823 686	4 008 077	4 270 358	4 129 144	3 589 549	3 841 649	4 003 198
Interest and rent on land	6 649	29	42	-	-	101	-	-	-
<b>Transfers and subsidies to:</b>	<b>1 550 951</b>	<b>1 590 386</b>	<b>1 596 349</b>	<b>1 735 019</b>	<b>1 453 838</b>	<b>1 504 219</b>	<b>1 690 460</b>	<b>1 762 382</b>	<b>1 816 397</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1 367 098	1 390 369	1 403 945	1 632 084	1 338 010	1 338 010	1 568 040	1 634 410	1 684 458
Households	183 853	200 017	192 404	102 935	115 828	166 209	122 420	127 972	131 939
<b>Payments for capital assets</b>	<b>1 682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116</b>	<b>116</b>	<b>120</b>	<b>125</b>	<b>125</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 682	-	-	-	116	116	120	125	125
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>48 923 595</b>	<b>50 944 624</b>	<b>53 011 062</b>	<b>54 786 072</b>	<b>55 845 444</b>	<b>56 351 662</b>	<b>58 482 420</b>	<b>60 918 389</b>	<b>62 844 229</b>

The Public Primary Level sub-programme shows growth of 5.5 per cent in 2026/27 (as based on the 2025/26 Revised Estimate), and positive growth of 5.4 per cent in 2027/28 and 4.2 per cent in 2028/29, in line with the reprioritisation of funds allocated to this sub-programme over the MTEF.

The Public Secondary Level sub-programme shows negative growth of 0.6 per cent in 2026/27 (as based on the 2025/26 Revised Estimate), and positive growth of 2 per cent in 2027/28, and 1.7 per cent in 2028/29, 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 2025/26 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 2026/27 MTEF includes funding for assistance to schools in arrears with domestic accounts, which is funded by not increasing the per learner allocation and utilising the inflationary increase for the per learner allocation to assist schools in arrears with domestic accounts. The processes for the procurement of textbooks and stationery commenced in 2025 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 management agent fees for central procurement, warehousing, and distribution of inventory: LTSM to schools. The baseline includes amounts of R62.871 million in 2026/27, R65.695 million in 2027/28, and R67.736 million 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, 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 negative growth from 2025/26 to 2026/27 related to reprioritisation undertaken to offset pressure in *Compensation of employees*, with inflationary growth over the 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* provides 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 negative growth from 2025/26 to 2026/27 relates to reprioritisation undertaken towards *Compensation of employees*. The growth over the outer years 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 School Sport, Culture and Media Services sub-programme shows negative growth from the 2025/26 Main Appropriation to 2026/27 of 24.3 per cent, 4.7 per cent in 2027/28 and 3.1 per cent in 2028/29 due to funding being reprioritised towards *Compensation of employees*. The department budgeted to undertake various activities over the 2026/27 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 NSNP grant reflects consistent growth in order to allow for the inclusion of quintiles 4 to 5 schools as dictated by the conditions of the grant. The growth over the 2026/27 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 receives R20.784 million 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 2026/27 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 8.4 per cent in 2026/27 when compared to the 2025/26 Main Appropriation, but at only 4.8 per cent compared to the Revised Estimate. Over the outer years, growth is 4 per cent in 2027/28, and 3.1 per cent in 2028/29, as a result of reprioritisation from the operational budget. Despite this additional funding, the budget does not fully provide for the carry-through

costs of the 2025 wage agreement and does not cater for the implementation of the 2026 wage increase and hence there is limited growth attributed to the carry-through effects of historic budget cuts. 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 its 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.

*Goods and services* reflects negative growth of 10.5 per cent in 2026/27 from the 2025/26 Main Appropriation, which was reduced to address budget pressures in *Compensation of employees*. The allocations for departmental priorities, such as school furniture top-up, roll-out of coding and robotics, MST and ICT modernisation of IT in schools' programmes, etc. have been reduced or discontinued over the 2026/27 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 the MST grant. 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 reflect inflationary increases.

*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. The decrease in the 2025/26 Adjusted Appropriation was due to lower learner numbers than initially budgeted for. The negative growth from the 2025/26 Main Appropriation to 2026/27 relates to reprioritisation undertaken to offset pressure in *Compensation of employees*, with inflationary growth over the MTEF, as mentioned.

*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	
		2025/26	2026/27	2027/28	2028/29
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	4 180	4 180	4 180
	• No. of foundation phase teachers trained in numeracy content and methodology	4 010	4 180	4 180	4 180
	• No. of teachers trained in mathematics content and methodology	7 850	8 020	8 020	8 020
	• No. of teachers trained in language content and methodology	15 020	15 190	15 190	15 190
	• % of learners benefitting from school nutrition programme	86%	88%	88%	88%
	• % 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 no-fee public ordinary schools in line with the National Norms and Standards for School Funding	2 136 976	2 300 045	2 300 045	2 300 045
	• No. of schools provided with dedicated learner transport	420	433	433	434
	• 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.

**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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
1. Primary Level	55 262	52 611	51 192	46 100	41 180	41 180	42 510	44 338	45 712
2. Secondary Level	36 567	32 897	23 481	29 400	27 294	27 294	28 460	29 684	30 604
<b>Total</b>	<b>91 829</b>	<b>85 508</b>	<b>74 673</b>	<b>75 500</b>	<b>68 474</b>	<b>68 474</b>	<b>70 970</b>	<b>74 022</b>	<b>76 316</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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
<b>Current payments</b>	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>91 829</b>	<b>85 508</b>	<b>74 673</b>	<b>75 500</b>	<b>68 474</b>	<b>68 474</b>	<b>70 970</b>	<b>74 022</b>	<b>76 316</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	91 829	85 508	74 673	75 500	68 474	68 474	70 970	74 022	76 316
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>91 829</b>	<b>85 508</b>	<b>74 673</b>	<b>75 500</b>	<b>68 474</b>	<b>68 474</b>	<b>70 970</b>	<b>74 022</b>	<b>76 316</b>

The programme reflects negative growth in 2026/27 when compared to the 2025/26 Main Appropriation due to a reduced number of learners and 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 in the 2025/26 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 2026/27 reflects that 115 schools and 27 500 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	
		2025/26	2026/27	2027/28	2028/29
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	29 642	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 2026/27 MTEF, reflected as a sub-programme. 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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
1. Schools	1 492 141	1 613 767	1 723 028	1 806 569	1 818 193	1 815 211	1 917 471	2 019 026	2 081 616
2. Human Resource Development	2 268	732	334	8 531	11	11	-	9 796	10 100
3. Learners with Profound Intellectual Disabilities grant	34 423	34 534	33 267	38 431	41 745	41 745	40 291	42 352	44 327
<b>Total</b>	<b>1 528 832</b>	<b>1 649 033</b>	<b>1 756 629</b>	<b>1 853 531</b>	<b>1 859 949</b>	<b>1 856 967</b>	<b>1 957 762</b>	<b>2 071 174</b>	<b>2 136 043</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>1 376 674</b>	<b>1 480 165</b>	<b>1 583 450</b>	<b>1 666 550</b>	<b>1 689 213</b>	<b>1 689 213</b>	<b>1 766 160</b>	<b>1 870 955</b>	<b>1 929 617</b>
Compensation of employees	1 360 748	1 466 634	1 574 945	1 633 735	1 656 038	1 656 735	1 748 430	1 841 372	1 897 831
Goods and services	15 926	13 531	8 505	32 815	33 175	32 478	17 730	29 583	31 786
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>152 031</b>	<b>154 610</b>	<b>157 636</b>	<b>170 604</b>	<b>170 506</b>	<b>167 524</b>	<b>174 472</b>	<b>182 318</b>	<b>187 970</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	148 703	151 035	153 603	164 344	164 246	164 246	171 904	179 640	185 209
Households	3 328	3 575	4 033	6 260	6 260	3 278	2 568	2 678	2 761
<b>Payments for capital assets</b>	<b>127</b>	<b>14 258</b>	<b>15 543</b>	<b>16 377</b>	<b>230</b>	<b>230</b>	<b>17 130</b>	<b>17 901</b>	<b>18 456</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	127	14 258	15 543	16 377	230	230	17 130	17 901	18 456
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>1 528 832</b>	<b>1 649 033</b>	<b>1 756 629</b>	<b>1 853 531</b>	<b>1 859 949</b>	<b>1 856 967</b>	<b>1 957 762</b>	<b>2 071 174</b>	<b>2 136 043</b>

The sub-programme: Schools shows steady growth over the 2026/27 MTEF largely against *Compensation of employees* to cater for the wage agreements of filled posts. Over the MTEF, the *Goods and services* budget reflects negative growth due to budget pressures. 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 ten buses in 2026/27 and this will be reviewed in-year in line with affordability.

The Human Resource Development sub-programme fluctuates from 2022/23 to 2024/25, as well as the 2025/26 Adjusted Appropriation, 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 baseline is re-established in 2027/28 with inflationary growth in the outer year, to realigned 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 2026/27 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 2026/27 MTEF budget process. The growth includes funds reprioritised from Programme 1 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 2026/27 MTEF shows negative growth due to budget pressures, as mentioned, and inflationary growth over the outer years. The growth is largely related to training and the LPID grant. 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 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 2026/27 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			
		2025/26	2026/27	2027/28	2028/29
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	21 900	22 700	22 900	23 000
	• No. of therapists/ specialist staff at public special schools	178	178	178	178
	• No. of teachers trained on SIAS Policy	2 000	2 500	2 700	3 000
	• No. of educators employed in public special schools	2 009	2 009	2 009	2 009

## 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 2026/27 MTEF. Tables 5.23 and 5.24 reflect payments and budgeted estimates for the period. The budget for this programme has grown substantially from 2022/23 to 2028/29. 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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
1. Grade R in Public Schools	1 289 922	1 260 820	1 321 786	1 396 429	1 348 386	1 377 275	1 454 718	1 551 038	1 634 554
2. Grade R in Early Childhood Development Centres	79 682	85 319	88 549	90 808	93 656	101 476	102 815	110 989	119 263
3. Pre-grade R in Early Childhood Development Centres	354 896	421 645	408 832	460 590	457 742	454 179	475 962	497 727	513 157
4. Human Resource Development	-	166	163	10 418	-	-	-	12 015	12 387
5. Early Childhood Development grant	187 203	188 526	248 650	308 627	655 813	655 813	769 769	1 161 194	1 206 687
of which:									
Infrastructure component	15 505	6 911	24 120	28 792	28 792	28 792	49 114	52 201	53 891
Subsidy component	170 787	178 823	219 623	276 877	621 021	621 021	720 655	1 108 993	1 152 796
<b>Total</b>	<b>1 911 703</b>	<b>1 956 476</b>	<b>2 067 980</b>	<b>2 266 872</b>	<b>2 555 597</b>	<b>2 588 743</b>	<b>2 803 264</b>	<b>3 332 963</b>	<b>3 486 048</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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
<b>Current payments</b>	<b>1 398 418</b>	<b>1 357 280</b>	<b>1 437 333</b>	<b>1 529 692</b>	<b>1 469 166</b>	<b>1 503 321</b>	<b>1 622 877</b>	<b>1 743 781</b>	<b>1 838 145</b>
Compensation of employees	1 275 667	1 273 569	1 333 584	1 364 188	1 366 220	1 404 220	1 483 330	1 585 232	1 674 640
Goods and services	122 751	83 711	103 749	165 504	102 946	99 101	139 547	158 549	163 505
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>513 285</b>	<b>599 196</b>	<b>630 647</b>	<b>737 180</b>	<b>1 076 431</b>	<b>1 075 422</b>	<b>1 180 387</b>	<b>1 589 182</b>	<b>1 647 903</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	512 196	597 668	629 493	735 553	1 074 804	1 074 804	1 180 015	1 588 794	1 647 503
Households	1 089	1 528	1 154	1 627	1 627	618	372	388	400
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 000</b>	<b>10 000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	10 000	10 000	-	-	-
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>1 911 703</b>	<b>1 956 476</b>	<b>2 067 980</b>	<b>2 266 872</b>	<b>2 555 597</b>	<b>2 588 743</b>	<b>2 803 264</b>	<b>3 332 963</b>	<b>3 486 048</b>

The sub-programme: Grade R in Public Schools shows an increasing trend over the seven-year period. This sub-programme reflects an increase of R26.192 million in 2026/27, R52.385 million in 2027/28 and R89.443 million in 2028/29 for a part of the progressive equalisation of the remuneration of Grade R teachers. This allocation is made as Grade R is now part of the compulsory phase of basic education. The department has reprioritised funding 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 largely to cater for *Compensation of employees* and security services for departmental centres. 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. This sub-programme reflects an increase of R3.572 million in 2026/27, R7.143 million in 2027/28 and R12.197 million in 2028/29 for a

part of the allocation for the progressive equalisation of the remuneration of Grade R teachers. This allocation is made as Grade R is now part of the compulsory phase of basic education.

The Pre-Grade R sub-programme caters for ECD management staff, and other personnel such as care-givers and support staff working in the crèches, as well as transfers to ECD centres funded from the equitable share. The MTEF budget includes the subsidy provided to NPOs in ECD facilities, 63 social workers, and seven contract workers operating within the district and circuit offices. The indicative data for 2026 shows that the province currently has 1 292 ECD centres funded from the equitable share, with 69 732 children benefitting from these subsidies.

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 decrease in the 2025/26 Adjusted Appropriation was due to enforced savings to offset budget pressures within the Vote in line with the turnaround strategy to manage pressures. The baseline is re-established in 2027/28 with inflationary growth in the outer year, to realigned 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 the 2025/26 Adjusted Appropriation 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 high growth in 2026/27 relates to the carry-through funding provided towards the top-up of the subsidy amount and the infrastructure component, as previously mentioned under Section 7.4. The indicative data for 2025 shows that the province currently has 2 498 ECD centres funded from the grant, with 117 727 children benefitting from these subsidies.

In 2026/27, *Compensation of employees* shows growth of 8.7 per cent when compared to the 2025/26 Main Appropriation, but at only 5.6 per cent compared to the 2025/26 Revised Estimate, due to funds being reprioritised from Programme 1 to accommodate the cost of living adjustment and 1.5 per cent pay progression, as mentioned. Despite the reprioritisation, the budget does not fully provide for the carry-through costs of the 2025 wage agreement and does not cater for the implementation of the 2026 wage increase. The outer years reflect growth of 6.9 per cent and 5.6 per cent. This growth is mainly as a result of R29.764 million in 2026/27, R59.528 million in 2027/28 and R101.640 million in 2028/29 allocated by National Treasury for the progressive equalisation of the remuneration of Grade R teachers, as explained. 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 2026/27 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 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	Medium-term targets			
		Estimated performance	2026/27	2027/28	2028/29
To provide publicly funded Grade R in accordance with policy	• No. of public schools that offer Grade R	4 045	4 045	4 045	4 045
	• No. of children accessing registered ECD programmes	176 001	184 800	194 000	199 000
	• No. of Grade R practitioners employed in public ordinary schools	5 237	5 247	5 257	5 257
	• No. of fully registered ECD centres	2 140	3 140	3 500	3 900

## 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 91 per cent, while the equitable share accounts for an average of 9 per cent of this programme's budget over the MTEF. The EIG received an incentive allocation of R93 million in 2025/26 and it is allocated under this programme against *Buildings and other fixed structures*. The department received an additional R432.689 million funding in the 2025/26 Adjusted Appropriation for the rehabilitation of the April 2024 to June 2025 disaster damaged schools. The grant receives an incentive allocation of R41.478 million in 2026/27 only. In addition, the EIG receives once-off funding in 2026/27 of R463.793 million due to the EIG and the School Infrastructure Backlogs grant being merged in a phased manner starting in 2026/27.

**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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
1. Administration	40 801	58 503	64 048	49 063	44 224	44 224	49 030	49 050	49 050
2. Public Ordinary Schools	2 708 462	2 880 028	2 631 675	2 535 381	3 101 335	3 101 335	2 960 059	2 593 058	2 715 354
3. Special Schools	13 386	77 890	58 381	142 660	25 000	25 000	85 907	59 225	59 225
4. Early Childhood Development	44 466	5 925	69 897	95 740	84 974	84 974	56 934	65 447	65 447
<b>Total</b>	<b>2 807 115</b>	<b>3 022 346</b>	<b>2 824 001</b>	<b>2 822 844</b>	<b>3 255 533</b>	<b>3 255 533</b>	<b>3 151 930</b>	<b>2 766 780</b>	<b>2 889 076</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>584 466</b>	<b>862 900</b>	<b>771 948</b>	<b>679 426</b>	<b>726 345</b>	<b>726 345</b>	<b>761 964</b>	<b>730 041</b>	<b>734 351</b>
Compensation of employees	32 969	33 608	36 962	44 063	39 063	39 063	44 030	44 050	44 050
Goods and services	551 497	829 292	734 986	635 363	687 282	687 282	717 934	685 991	690 301
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>-</b>	<b>101</b>	<b>-</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>2 222 649</b>	<b>2 159 345</b>	<b>2 052 053</b>	<b>2 143 418</b>	<b>2 529 188</b>	<b>2 529 188</b>	<b>2 389 966</b>	<b>2 036 739</b>	<b>2 154 725</b>
Buildings and other fixed structures	2 222 571	2 159 326	2 052 053	2 143 418	2 529 107	2 529 107	2 389 966	2 036 739	2 154 725
Machinery and equipment	78	19	-	-	81	81	-	-	-
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>2 807 115</b>	<b>3 022 346</b>	<b>2 824 001</b>	<b>2 822 844</b>	<b>3 255 533</b>	<b>3 255 533</b>	<b>3 151 930</b>	<b>2 766 780</b>	<b>2 889 076</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 2022/23 to 2025/26, largely due to the re-direction of the budget to Public Ordinary Schools, to address spending pressures relating to desludging of schools. The 2026/27 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 three vacant posts are budgeted to be filled in 2026/27 and the growth for the outer years will be reviewed in the next budget process.

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 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. In 2026/27, an additional once-off amount of R505.270 million is allocated, of which R41.478 million is an incentive allocation, with the balance due to the EIG and the School Infrastructure Backlogs grant being merged in a phased manner starting in 2026/27. This accounts for the decrease in 2027/28. 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 2026/27 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 in uMzinyathi, Mandlazi Secondary School in Harry Gwala, to mention a few.

*Compensation of employees* remains largely static over the 2026/27 MTEF as three posts are budgeted to be filled in 2025/26 and no growth is provided in the two outer years at this stage. The department will review the growth for the two outer years 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 2025/26. The department is targeting to maintain 225 schools over the 2026/27 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 2026/27 ECE.

*Machinery and equipment* caters mainly for office furniture and equipment. The spending from 2022/23 to 2025/26 relates to the purchase of office furniture and equipment for employees appointed in terms of the conditional grant framework. 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.

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

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2025/26	2026/27	2027/28	2028/29
To put in place basic infrastructure for schooling in accordance with policy	• No. of public schools provided with water infrastructure	150	40	45	45
	• No. of public schools provided with electricity infrastructure	10	10	10	10
	• No. of public schools supplied with sanitation facilities	150	55	60	60
	• No. of schools provided with new or additional boarding facilities	1	1	1	1
	• No. of schools where scheduled maintenance projects were completed	500	225	225	225
	• No. of women benefitting from EPWP programmes	120	120	150	150
	• No. of youth benefitting from infrastructure projects	80	80	100	100

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

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2025/26	2026/27	2027/28	2028/29
	• No. of disabled people benefitting from EPWP programmes	2	2	2	2
	• No. of infrastructure programmes targeted to empower Women, Youth and Persons with Disability	50	50	50	50

## 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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
1. Payments to SETA	55 000	-	62 910	127 707	63 853	63 853	142 760	148 899	153 515
2. Professional Services	636 915	631 700	639 826	704 174	611 257	586 114	616 669	648 893	669 009
3. External Examinations	908 868	891 301	1 057 926	1 015 652	1 035 141	1 080 930	1 167 417	1 219 440	1 257 240
4. Conditional Grants	61 176	59 822	65 952	69 280	69 280	69 280	72 042	74 977	77 236
<i>HIV and AIDS (Life-Skills Education) grant</i>	61 176	59 822	65 952	69 280	69 280	69 280	72 042	74 977	77 236
5. Special Projects	1 328 473	1 529 033	4	260 852	260 852	260 852	70 068	-	-
<b>Total</b>	<b>2 990 432</b>	<b>3 111 856</b>	<b>1 826 618</b>	<b>2 177 665</b>	<b>2 040 383</b>	<b>2 061 029</b>	<b>2 068 956</b>	<b>2 092 209</b>	<b>2 157 000</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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
<b>Current payments</b>	<b>2 922 159</b>	<b>3 103 869</b>	<b>1 754 959</b>	<b>2 044 699</b>	<b>1 971 114</b>	<b>1 989 629</b>	<b>1 920 695</b>	<b>1 937 562</b>	<b>1 997 559</b>
Compensation of employees	2 386 049	2 574 456	1 111 223	1 480 689	1 388 968	1 350 689	1 232 275	1 218 928	1 257 563
Goods and services	536 099	529 352	643 707	564 010	582 146	638 918	688 420	718 634	739 996
Interest and rent on land	11	61	29	-	-	22	-	-	-
<b>Transfers and subsidies to:</b>	<b>67 284</b>	<b>7 245</b>	<b>70 505</b>	<b>132 966</b>	<b>69 112</b>	<b>71 228</b>	<b>148 261</b>	<b>154 647</b>	<b>159 441</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	55 000	-	62 910	127 707	63 853	63 853	142 760	148 899	153 515
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	692	-	-	-	-	-	-	-	-
Households	11 592	7 245	7 595	5 259	5 259	7 375	5 501	5 748	5 926
<b>Payments for capital assets</b>	<b>989</b>	<b>742</b>	<b>1 154</b>	<b>-</b>	<b>157</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	989	742	1 154	-	157	172	-	-	-
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>2 990 432</b>	<b>3 111 856</b>	<b>1 826 618</b>	<b>2 177 665</b>	<b>2 040 383</b>	<b>2 061 029</b>	<b>2 068 956</b>	<b>2 092 209</b>	<b>2 157 000</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 is due to the PYEI not being allocated in that year. An addition of R70.068 million is made in 2026/27 only for the PYEI. These funds are to be used for the Teacher Assistants Programme.

The sub-programme: Payments to SETA shows significant growth in 2026/27 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 negative growth of 12.4 per cent in 2026/27 when compared to the 2025/26 Main Appropriation due to savings in *Compensation of employees* arising from posts vacated through natural attrition. The outer years reflect inflationary growth and provide 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 to 9 and Grades 10 to 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, General Education Certificate, printing of Grades 10 and 11 common tests, mark sheets, travel and subsistence costs for monitoring of examinations, catering for officials in marking venues, vehicle hire and security services for the marking venues, and the delivery of exam materials to venues, as well as the implementation of GEC.

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 2026/27 MTEF reflects inflationary growth in all three years 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 2026/27 MTEF reflects an allocation for 2026/27 only and no allocation for the two outer years.

*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, which is allocated up to 2023/24 and once again in 2025/26. Furthermore, reprioritisation was undertaken from this category to other programmes from not filling posts vacated through natural attrition, as mentioned. The allocations cater for 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 high growth in 2024/25 relates to higher than expected costs for printing of examination papers (June and December) and security costs for the transport of examination papers. The MTEF reflects inflationary growth. In addition, the 2026/27 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 EDTP SETA in respect of the Skills Development Levies Act. The 2026/27 year shows significant growth when compared to 2024/25 and the 2025/26 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 2026/27 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.

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

Outputs	Performance indicators	Estimated performance		Medium-term targets			
		2025/26	2026/27	2027/28	2028/29		
To attain the highest possible educational outcomes among learners in public ordinary schools	• % of learners who passed the National Senior Certificate (NSC) examination	95%	97%	97%	98%		
	• % of Grade 12 learners passing at the Bachelor Pass level	55%	57%	59%	60%		
	• % of Grade 12 learners achieving 60% and above in Mathematics	19%	21%	23%	25%		
	• % of Grade 12 learners achieving 60% or more in Physical Sciences	17%	19%	21%	23%		
	• No. of secondary schools with NSC pass rate of 60% and above	1 720	1 730	1 740	1 750		
	• No. of schools with an NSC pass rate below 60%	40	30	20	18		

## 9. Other programme information

### 9.1 Personnel numbers and costs

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

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

R thousand	Audited Outcome						Revised Estimate		Medium-term Estimates						Average annual growth over MTEF				
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29				
	Pers. Nos. <sup>1</sup>	Costs	Pers. Nos. <sup>1</sup>	Costs	Pers. Nos. <sup>1</sup>	Costs	Filled posts	Add. 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	% of		
<b>Salary level</b>																			
1 – 7	59 015	25 196 790	64 814	25 895 548	56 738	24 416 428	58 246	-	58 246	25 824 288	58 246	27 332 191	58 246	28 233 517	58 246	29 103 663	-	4.1%	45.7%
8 – 10	38 356	20 291 416	30 252	21 192 779	36 430	24 740 891	39 095	-	39 095	26 679 627	39 095	27 584 939	39 095	28 891 143	39 095	29 785 404	-	3.7%	46.9%
11 – 12	2 025	2 534 447	2 431	2 607 105	1 947	2 057 495	2 012	-	2 012	2 159 811	2 012	2 256 467	2 012	2 362 740	2 012	2 435 986	-	4.1%	3.8%
13 – 16	56	72 344	51	73 429	57	83 704	56	-	56	88 809	56	92 672	56	97 065	56	100 074	-	4.1%	0.2%
Other	71 704	2 382 534	32 173	2 594 938	32 708	1 739 028	35 721	-	35 721	1 885 504	35 081	2 032 735	35 081	2 088 635	35 081	2 194 497	(0.6%)	5.2%	3.4%
<b>Total</b>	<b>171 156</b>	<b>50 477 531</b>	<b>129 721</b>	<b>52 363 799</b>	<b>129 880</b>	<b>53 037 546</b>	<b>135 130</b>	-	<b>135 130</b>	<b>56 638 039</b>	<b>134 490</b>	<b>59 299 004</b>	<b>134 490</b>	<b>61 673 100</b>	<b>134 490</b>	<b>63 619 624</b>	<b>(0.2%)</b>	<b>4.0%</b>	<b>100.0%</b>
<b>Programme</b>																			
1. Administration	3 439	1 361 956	3 232	1 379 205	3 441	1 389 847	2 184	-	2 184	1 469 250	3 432	1 588 648	3 432	1 669 285	3 432	1 721 031	16.3%	5.4%	2.7%
2. Public Ordinary Sch. Ed.	122 776	44 060 142	114 507	45 636 327	114 227	47 590 985	116 129	-	116 129	50 718 082	116 129	53 202 291	116 129	55 314 233	116 129	57 024 509	-	4.0%	89.6%
3. Independent Sch. Ed.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Public Special Sch. Ed.	3 396	1 360 748	3 666	1 466 634	3 597	1 574 945	3 571	-	3 571	1 656 735	3 571	1 748 430	3 571	1 841 372	3 571	1 897 831	-	4.6%	3.0%
5. Early Childhood Dev.	6 571	1 275 667	6 617	1 273 569	6 647	1 333 584	9 238	-	9 238	1 404 220	9 238	1 483 330	9 238	1 585 232	9 238	1 674 640	-	6.0%	2.6%
6. Infrastructure Dev.	52	32 969	49	33 608	53	36 962	53	-	53	39 063	53	44 030	53	44 050	53	44 050	-	4.1%	0.1%
7. Exam. and Ed. Rel. Serv.	34 922	2 386 049	1 660	2 574 456	1 915	1 111 223	3 955	-	3 955	1 350 689	2 067	1 232 275	2 067	1 218 928	2 067	1 257 563	(19.5%)	(2.4%)	2.1%
<b>Total</b>	<b>171 156</b>	<b>50 477 531</b>	<b>129 721</b>	<b>52 363 799</b>	<b>129 880</b>	<b>53 037 546</b>	<b>135 130</b>	-	<b>135 130</b>	<b>56 638 039</b>	<b>134 490</b>	<b>59 299 004</b>	<b>134 490</b>	<b>61 673 100</b>	<b>134 490</b>	<b>63 619 624</b>	<b>(0.2%)</b>	<b>4.0%</b>	<b>100.0%</b>
<b>Employee dispensation classification</b>																			
PSA app. covered by OSDs	10 433	4 646 075	10 346	3 806 502	10 510	3 069 152	10 615	-	10 615	3 191 918	10 615	3 330 766	10 615	3 488 644	10 615	3 596 792	-	4.1%	5.6%
PSA app. still to be covered by OSDs	1 026	331 611	1 026	346 202	1 026	186 797	734	-	734	194 269	734	202 720	734	212 329	734	218 911	-	4.1%	0.3%
Prof. nurses, staff nurses, nursing ass.	219	17 345	219	18 108	219	11 434	24	-	24	11 891	24	12 408	24	12 996	24	13 399	-	4.1%	0.0%
Legal Professionals	3	4 496	3	4 694	3	2 526	2	-	2	2 627	2	2 741	2	2 871	2	2 960	-	4.1%	0.0%
Social Services Professions	3	34 185	66	34 775	68	35 071	68	-	68	36 474	68	38 061	68	39 865	68	41 101	-	4.1%	0.1%
Engineering prof. and related occ.	13	22 273	13	23 253	15	16 228	15	-	15	16 877	15	17 611	15	18 446	15	19 018	-	4.1%	0.0%
Therapeutic, diagnostic health prof.	175	101 080	172	105 528	178	126 396	177	-	177	131 452	177	137 170	177	143 672	177	148 126	-	4.1%	0.2%
Educators and related prof.	87 580	42 937 932	85 703	45 429 799	85 153	47 850 914	87 774	-	87 774	51 167 027	87 774	53 524 792	87 774	55 665 642	87 774	57 384 820	-	3.9%	90.3%
Others (interns, EPWP, etc)	71 704	2 382 534	32 173	2 594 938	32 708	1 739 028	35 721	-	35 721	1 885 504	35 081	2 032 735	35 081	2 088 635	35 081	2 194 497	(0.6%)	5.2%	3.4%
<b>Total</b>	<b>171 156</b>	<b>50 477 531</b>	<b>129 721</b>	<b>52 363 799</b>	<b>129 880</b>	<b>53 037 546</b>	<b>135 130</b>	-	<b>135 130</b>	<b>56 638 039</b>	<b>134 490</b>	<b>59 299 004</b>	<b>134 490</b>	<b>61 673 100</b>	<b>134 490</b>	<b>63 619 624</b>	<b>(0.2%)</b>	<b>4.0%</b>	<b>100.0%</b>

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 fixed establishment and this includes 90 057 educators, 2 239 specialists, 15 017 public servants, and 190 therapists. In November 2025, there were 99 499 filled posts on the approved fixed establishment.

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 2026/27 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 cuts implemented in the 2021/22 MTEF, with carry-through, along with under-funding of various wage agreements have resulted in the unaffordability of filled posts. This trend is anticipated to continue to some extent, over the MTEF with additional cuts being effected against the baseline in 2027/28 and 2028/29. Offsetting this pressure to some extent is the fact that the department has allocated the additional funding of R647.274 million, R676.490 million and R697.607 million, over the 2026/27 MTEF against *Compensation of employees*, but this category continues to show pressure as these additions do not eliminate the budget pressures from historic budget cuts.

The department reports that no funding is provided in the budget for vacant posts. The department indicates that 8 424, 8 663, and 8 627 filled and vacant educator and support staff posts are unaffordable over the 2026/27 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 2026/27 MTEF to generate savings and improve efficiencies to remain within the budget. The department will continue to implement its turnaround plan to reduce pressures.

## 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 and travel and subsistence costs. The trend fluctuates from 2022/23 to the 2025/26 Revised Estimate due to the continued implementation of cost containment to remain within budget. The training budget is reduced in 2026/27 to accommodate budget pressures against *Compensation of employees* and reverts back to 1 per cent over the outer years. This will be reviewed year-on-year depending on budget pressures.

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Number of staff	171 156	129 721	129 880	135 130	135 130	135 130	134 490	134 490	134 490
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	8	8	8	-	-	-	-	-	-
Number of interns appointed	495	419	1 000	1 000	1 000	1 000	900	900	900
Number of learnerships appointed	-	493	390	390	390	390	390	390	390
Number of days spent on training	6	6	6	6	6	6	18	18	18
<b>Payments on training by programme</b>									
1. Administration	8 563	2 015	289	19 656	20	20	-	22 574	23 274
2. Public Ordinary School Education	179 101	168 418	244 733	259 739	247 401	152 394	182 130	303 045	312 439
3. Independent School Subsidies	-	-	-	-	-	-	-	-	-
4. Public Special School Education	2 268	732	334	8 531	11	11	-	9 796	10 100
5. Early Childhood Development	-	166	163	10 418	-	-	-	12 015	12 387
6. Infrastructure Development	-	-	-	-	-	-	-	-	-
7. Examination and Education Related Services	55 000	-	62 910	127 707	63 853	63 853	142 760	148 899	153 515
<b>Total</b>	<b>244 932</b>	<b>171 331</b>	<b>308 429</b>	<b>426 051</b>	<b>311 285</b>	<b>216 278</b>	<b>324 890</b>	<b>496 329</b>	<b>511 715</b>

## ANNEXURE – VOTE 5: EDUCATION

Table 5.A : Details of departmental receipts: Education

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	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>75 241</b>	<b>64 826</b>	<b>67 344</b>	<b>69 815</b>	<b>69 815</b>	<b>74 008</b>	<b>69 405</b>	<b>71 395</b>	<b>73 420</b>
Sale of goods and services produced by department (excluding capital assets)	75 241	64 826	67 344	69 815	69 815	74 008	69 405	71 395	73 420
Sale by market establishments	1 351	1 229	1 248	1 849	1 849	1 294	1 355	1 395	1 420
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	73 890	63 597	66 096	67 966	67 966	72 714	68 050	70 000	72 000
<i>Of which</i>									
<i>Commission</i>	57 327	59 999	61 372	65 998	65 998	60 177	61 400	61 400	56 000
<i>Exam certificate</i>	3 040	3 083	3 425	1 959	1 959	2 640	3 500	3 500	3 100
<i>Marking of exam papers</i>	1 017	358	1 299	9	9	641	950	950	950
<i>Tender documents</i>	-	157	-	-	-	9 256	-	-	8 000
Sale of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	-	-	-	-	-	-
<b>Transfers received from:</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>Interest, dividends and rent on land</b>	<b>8 871</b>	<b>496</b>	<b>905</b>	<b>532</b>	<b>532</b>	<b>284</b>	<b>556</b>	<b>581</b>	<b>590</b>
Interest	8 871	496	905	532	532	284	556	581	590
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Sale of capital assets</b>	<b>3 379</b>	-	-	-	-	<b>3 986</b>	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	3 379	-	-	-	-	3 986	-	-	-
<b>Transactions in financial assets and liabilities</b>	<b>27 689</b>	<b>38 531</b>	<b>25 431</b>	<b>46 500</b>	<b>46 500</b>	<b>98 745</b>	<b>46 500</b>	<b>47 900</b>	<b>49 100</b>
<b>Total</b>	<b>115 180</b>	<b>103 853</b>	<b>93 680</b>	<b>116 847</b>	<b>116 847</b>	<b>177 023</b>	<b>116 461</b>	<b>119 876</b>	<b>123 110</b>

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>55 649 346</b>	<b>58 233 619</b>	<b>59 085 218</b>	<b>61 619 757</b>	<b>62 704 213</b>	<b>63 178 243</b>	<b>65 480 513</b>	<b>68 064 323</b>	<b>70 207 960</b>
Compensation of employees	50 477 531	52 363 799	53 037 546	55 160 209	56 072 979	56 638 039	59 299 004	61 673 100	63 619 624
Salaries and wages	43 391 459	44 729 415	44 975 325	46 531 020	47 786 205	48 237 846	50 533 695	52 532 777	54 196 314
Social contributions	7 086 072	7 634 384	8 062 221	8 629 189	8 286 774	8 400 193	8 765 309	9 140 323	9 423 310
Goods and services	5 165 100	5 869 334	6 047 386	6 459 548	6 631 234	6 539 740	6 181 509	6 391 223	6 588 336
Administrative fees	10 534	8 265	8 540	10 844	7 716	7 735	6 514	7 246	7 449
Advertising	1 030	4 484	1 977	1 470	970	970	1 830	1 908	1 967
Minor assets	424	596	152	53 662	3 264	3 028	80 195	170	170
Audit cost: External	20 317	24 305	26 602	16 687	28 477	29 114	28 400	29 621	30 539
Bursaries: Employees	1 198	73	-	-	-	-	-	-	-
Catering: Departmental activities	95 957	88 615	101 701	111 308	126 660	74 408	89 774	98 296	101 329
Communication (G&S)	32 992	33 632	52 681	53 898	53 580	51 871	61 192	63 919	65 883
Computer services	87 069	136 036	135 994	333 081	287 119	270 123	263 072	251 427	258 886
Cons. & prof serv: Business and advisory services	172 087	295 524	214 092	276 814	203 480	201 871	227 391	237 321	244 679
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	20 917	17 657	23 692	25 165	30 583	30 583	21 616	22 546	23 245
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	45 663	43 046	131 203	61 749	119 612	119 720	130 248	135 850	140 062
Agency and support / outsourced services	1 546 452	1 926 148	1 988 720	1 987 520	2 075 595	2 051 018	2 078 240	2 143 534	2 253 630
Entertainment	11	-	87	-	-	-	-	-	-
Fleet services (including government motor transport)	58 045	62 820	75 385	63 757	73 459	80 368	99 740	104 029	107 257
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	405	492	533	620	50	123	477	497	512
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	78	62	79	60	60	67	73	76	78
Inventory: Chemicals, fuel, oil, gas, wood and coal	1 712	2 658	1 125	2 450	5 542	5 542	4 543	4 738	4 885
Inventory: Learner and teacher support material	712 633	686 123	702 285	535 865	854 198	824 199	505 064	526 782	543 113
Inventory: Materials and supplies	342	42	27	25	106	474	30	31	32
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	394 917	344 361	456 827	702 622	516 753	570 043	279 467	302 012	309 834
Consumable supplies	92 168	87 849	70 956	63 723	91 331	93 938	100 681	105 135	108 394
Consumable: Stationery, printing and office supplies	31 374	31 373	32 839	26 066	25 534	23 325	20 584	21 622	22 273
Operating leases	110 488	122 961	80 827	141 777	206 372	206 802	141 230	147 319	151 872
Rental and hiring	12 055	10 740	19 432	16 598	15 863	13 885	538	545	560
Property payments	1 081 669	1 326 325	1 185 969	1 258 613	1 226 238	1 211 914	1 359 356	1 325 834	1 324 483
Transport provided: Departmental activity	15 230	32 818	24 550	22 024	37 954	29 708	10 153	10 990	11 330
Travel and subsistence	310 460	287 938	312 486	269 484	309 984	267 226	315 168	331 734	341 467
Training and development	16 298	9 877	15 954	86 142	33 780	17 492	19 851	166 445	173 023
Operating payments	269 935	263 570	358 856	313 953	255 667	321 821	297 368	310 805	320 090
Venues and facilities	22 640	20 944	23 815	23 571	41 287	32 372	38 714	40 791	41 294
Interest and rent on land	6 715	486	286	-	-	464	-	-	-
Interest	6 715	486	286	-	-	464	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>2 403 636</b>	<b>2 461 826</b>	<b>2 554 066</b>	<b>2 890 021</b>	<b>2 863 695</b>	<b>2 912 855</b>	<b>3 295 644</b>	<b>3 795 008</b>	<b>3 921 491</b>
Provinces and municipalities	1 838	3 281	-	6 362	6 362	6 362	6 655	6 954	7 170
Provinces	1 838	3 281	-	6 362	6 362	6 362	6 655	6 954	7 170
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	1 838	3 281	-	6 362	6 362	6 362	6 655	6 954	7 170
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	55 000	-	62 910	127 707	63 853	63 853	142 760	148 899	153 515
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	55 000	-	62 910	127 707	63 853	63 853	142 760	148 899	153 515
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	2 120 518	2 224 580	2 261 714	2 607 481	2 645 534	2 645 534	2 990 929	3 476 866	3 593 486
Households	226 280	233 965	229 442	148 471	147 946	197 106	155 300	162 289	167 320
Social benefits	223 690	229 175	224 259	142 510	147 403	196 338	149 065	155 773	160 602
Other transfers to households	2 590	4 790	5 183	5 961	543	768	6 235	6 516	6 718
<b>Payments for capital assets</b>	<b>2 288 537</b>	<b>2 219 868</b>	<b>2 098 585</b>	<b>2 180 428</b>	<b>2 546 363</b>	<b>2 546 412</b>	<b>2 417 216</b>	<b>2 064 765</b>	<b>2 183 616</b>
Buildings and other fixed structures	2 222 596	2 160 438	2 053 199	2 143 418	2 539 107	2 539 107	2 389 966	2 036 739	2 154 725
Buildings	2 222 596	2 160 438	2 053 199	2 143 418	2 539 107	2 539 107	2 389 966	2 036 739	2 154 725
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	65 941	59 430	45 386	37 010	7 256	7 305	27 250	28 026	28 891
Transport equipment	2 328	16 754	15 772	26 377	6 498	6 498	27 130	27 901	28 766
Other machinery and equipment	63 613	42 676	29 614	10 633	758	807	120	125	125
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>34</b>	<b>92</b>	<b>271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>60 341 553</b>	<b>62 915 405</b>	<b>63 738 140</b>	<b>66 690 206</b>	<b>68 114 271</b>	<b>68 637 510</b>	<b>71 193 373</b>	<b>73 924 096</b>	<b>76 313 067</b>

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>1 996 667</b>	<b>2 075 167</b>	<b>2 122 815</b>	<b>2 648 337</b>	<b>2 456 885</b>	<b>2 422 408</b>	<b>2 616 977</b>	<b>2 626 102</b>	<b>2 680 581</b>
Compensation of employees	1 361 956	1 379 205	1 389 847	1 594 558	1 501 558	1 469 250	1 588 648	1 669 285	1 721 031
Salaries and wages	1 173 662	1 183 066	1 190 740	1 356 109	1 276 659	1 246 697	1 350 705	1 421 784	1 465 857
Social contributions	188 294	196 139	199 107	238 449	224 899	222 553	237 943	247 501	255 174
Goods and services	634 656	695 566	732 753	1 053 779	955 327	952 817	1 028 329	956 817	959 550
Administrative fees	2 050	2 501	2 587	3 187	2 366	2 309	1 183	1 252	1 290
Advertising	1 030	4 356	1 977	1 470	970	970	1 830	1 908	1 967
Minor assets	350	546	99	52 824	2 323	2 318	80 000	-	-
Audit cost: External	20 042	24 076	26 356	16 687	28 477	28 965	28 400	29 621	30 539
Bursaries: Employees	1 188	73	-	-	-	-	-	-	-
Catering: Departmental activities	4 567	5 847	10 341	4 292	2 996	2 981	1 734	1 756	1 810
Communication (G&S)	28 836	29 304	42 248	42 382	41 753	41 758	56 475	58 907	60 734
Computer services	82 028	86 732	75 297	248 381	152 419	152 429	126 677	109 167	112 216
Cons. & prof serv: Business and advisory services	5 942	3 711	7 687	2 605	2 605	996	1 500	1 565	1 614
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	20 818	17 515	23 692	25 165	30 583	30 583	21 616	22 546	23 245
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	15 190	13 808	12 308	21 749	21 789	21 789	10 118	10 554	10 881
Agency and support / outsourced services	1 324	1 865	2 539	3 267	3 267	2 267	2 500	2 608	2 689
Entertainment	11	-	87	-	-	-	-	-	-
Fleet services (including government motor transport)	57 764	62 532	75 385	56 151	57 082	63 991	99 740	104 029	107 257
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	339	392	504	620	50	119	477	497	512
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	78	62	79	60	60	67	73	76	78
Inventory: Chemicals, fuel, oil, gas, wood and coal	1 712	2 658	1 125	2 350	5 442	5 442	4 200	4 381	4 517
Inventory: Learner and teacher support material	25	4	-	-	-	-	-	-	-
Inventory: Materials and supplies	340	10	16	25	106	396	30	31	32
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	608	372	1 153	500	286	286	-	-	-
Consumable supplies	2 556	3 233	3 161	2 541	211	218	1 922	2 004	2 066
Consumable: Stationery, printing and office supplies	15 800	14 745	14 127	14 249	14 381	14 075	11 931	12 302	12 683
Operating leases	103 573	115 599	72 109	132 785	197 325	197 479	131 000	136 638	140 873
Rental and hiring	1 358	646	1 679	2 287	1 446	1 465	460	463	476
Property payments	158 609	188 271	243 432	314 782	307 441	300 235	367 794	351 949	336 268
Transport provided: Departmental activity	28	253	1 924	1 900	1 015	997	400	400	412
Travel and subsistence	94 499	111 581	99 341	79 758	76 054	76 054	71 963	75 763	78 111
Training and development	4 119	-	8	16 356	-	-	-	21 828	22 505
Operating payments	7 919	4 437	13 492	6 843	4 317	4 328	4 876	5 081	5 238
Venues and facilities	1 953	437	-	563	563	300	1 430	1 491	1 537
Interest and rent on land	55	396	215	-	-	341	-	-	-
Interest	55	396	215	-	-	341	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>28 256</b>	<b>24 780</b>	<b>24 256</b>	<b>38 752</b>	<b>25 334</b>	<b>25 988</b>	<b>31 094</b>	<b>32 457</b>	<b>33 464</b>
Provinces and municipalities	1 838	3 281	-	6 362	6 362	6 362	6 655	6 954	7 170
Provinces	1 838	3 281	-	6 362	6 362	6 362	6 655	6 954	7 170
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	1 838	3 281	-	6 362	6 362	6 362	6 655	6 954	7 170
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	-	-	-	-	-	-	-	-	-
Households	26 418	21 499	24 256	32 390	18 972	19 626	24 439	25 503	26 294
Social benefits	24 162	17 853	23 629	26 429	18 429	19 080	18 204	18 987	19 576
Other transfers to households	2 256	3 646	627	5 961	543	546	6 235	6 516	6 718
<b>Payments for capital assets</b>	<b>63 090</b>	<b>45 523</b>	<b>29 835</b>	<b>20 633</b>	<b>6 672</b>	<b>6 706</b>	<b>10 000</b>	<b>10 000</b>	<b>10 310</b>
Buildings and other fixed structures	25	1 112	1 146	-	-	-	-	-	-
Buildings	25	1 112	1 146	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	63 065	44 411	28 689	20 633	6 672	6 706	10 000	10 000	10 310
Transport equipment	646	2 496	229	10 000	6 498	6 498	10 000	10 000	10 310
Other machinery and equipment	62 419	41 915	28 460	10 633	174	208	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>34</b>	<b>92</b>	<b>271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2 088 047</b>	<b>2 145 562</b>	<b>2 177 177</b>	<b>2 707 722</b>	<b>2 488 891</b>	<b>2 455 102</b>	<b>2 658 071</b>	<b>2 668 559</b>	<b>2 724 355</b>

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

R thousand	Audited Outcome			Main	Adjusted	Revised	Medium-term Estimates		
	2022/23	2023/24	2024/25	Appropriation	Appropriation	Estimate	2026/27	2027/28	2028/29
<b>Current payments</b>	<b>47 370 962</b>	<b>49 354 238</b>	<b>51 414 713</b>	<b>53 051 053</b>	<b>54 391 490</b>	<b>54 847 327</b>	<b>56 791 840</b>	<b>59 155 882</b>	<b>61 027 707</b>
Compensation of employees	44 060 142	45 636 327	47 590 985	49 042 976	50 121 132	50 718 082	53 202 291	55 314 233	57 024 509
Salaries and wages	37 591 952	38 665 580	40 212 708	41 138 489	42 557 035	43 036 598	45 199 977	46 968 098	48 419 846
Social contributions	6 468 190	6 970 747	7 378 277	7 904 487	7 564 097	7 681 484	8 002 314	8 346 135	8 604 663
Goods and services	3 304 171	3 717 882	3 823 686	4 008 077	4 270 358	4 129 144	3 589 549	3 841 649	4 003 198
Administrative fees	4 801	2 145	2 385	5 196	2 205	2 310	2 018	2 283	2 343
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	4	-	-	(1)	-	-	-
Audit cost: External	275	229	246	-	-	149	-	-	-
Bursaries: Employees	10	-	-	-	-	-	-	-	-
Catering: Departmental activities	41 615	36 893	36 005	51 866	68 654	29 564	31 726	37 790	38 949
Communication (G&S)	385	516	6 281	7 498	7 658	7 065	379	496	506
Computer services	-	45 409	55 345	80 000	130 000	112 019	130 025	135 616	139 820
Cons. & prof serv: Business and advisory services	87 746	201 398	128 498	151 428	200 875	200 875	218 684	228 239	235 315
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	99	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	177	395	48	-	-	142	-	-	-
Agency and support / outsourced services	1 545 128	1 924 270	1 986 181	1 984 253	2 072 328	2 048 751	2 075 740	2 140 926	2 250 941
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	6	-	-	4	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	621 390	619 292	631 973	458 065	783 728	753 729	432 800	451 411	465 405
Inventory: Materials and supplies	2	7	11	-	-	78	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	362 247	322 048	438 663	644 382	479 760	532 351	240 131	260 628	266 556
Consumable supplies	89 204	84 611	67 490	61 120	91 120	93 720	93 442	97 585	100 610
Consumable: Stationery, printing and office supplies	9 857	8 901	12 745	2 048	1 248	3 293	347	675	691
Operating leases	4 366	4 583	5 654	5 994	5 594	5 838	5 914	6 180	6 361
Rental and hiring	338	224	642	2 311	2 417	276	78	82	84
Property payments	360 127	293 204	210 562	300 296	181 556	166 506	179 413	187 232	193 036
Transport provided: Departmental activity	13 876	30 685	22 626	18 375	36 939	28 114	9 753	10 590	10 918
Travel and subsistence	60 681	39 751	54 463	57 266	90 077	40 563	80 270	85 115	87 532
Training and development	10 792	9 721	15 946	43 710	27 793	9 149	18 675	123 216	128 477
Operating payments	88 176	89 192	147 441	130 921	74 780	75 865	63 819	66 562	68 530
Venues and facilities	2 879	4 408	471	3 348	13 626	18 784	6 335	7 023	7 124
Interest and rent on land	6 649	29	42	-	-	101	-	-	-
Interest	6 649	29	42	-	-	101	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>1 550 951</b>	<b>1 590 386</b>	<b>1 596 349</b>	<b>1 735 019</b>	<b>1 453 838</b>	<b>1 504 219</b>	<b>1 690 460</b>	<b>1 762 382</b>	<b>1 816 397</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	1 367 098	1 390 369	1 403 945	1 632 084	1 338 010	1 338 010	1 568 040	1 634 410	1 684 458
Households	183 853	200 017	192 404	102 935	115 828	166 209	122 420	127 972	131 939
Social benefits	183 519	198 873	187 848	102 935	115 828	165 987	122 420	127 972	131 939
Other transfers to households	334	1 144	4 556	-	-	222	-	-	-
<b>Payments for capital assets</b>	<b>1 682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116</b>	<b>116</b>	<b>120</b>	<b>125</b>	<b>125</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 682	-	-	-	116	116	120	125	125
Transport equipment	1 682	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	116	116	120	125	125
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>48 923 595</b>	<b>50 944 624</b>	<b>53 011 062</b>	<b>54 786 072</b>	<b>55 845 444</b>	<b>56 351 662</b>	<b>58 482 420</b>	<b>60 918 389</b>	<b>62 844 229</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		
	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. & prof serv: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government 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	-	-	-	-	-	-	-	-	-
Medsas 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	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>91 829</b>	<b>85 508</b>	<b>74 673</b>	<b>75 500</b>	<b>68 474</b>	<b>68 474</b>	<b>70 970</b>	<b>74 022</b>	<b>76 316</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
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	91 829	85 508	74 673	75 500	68 474	68 474	70 970	74 022	76 316
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>91 829</b>	<b>85 508</b>	<b>74 673</b>	<b>75 500</b>	<b>68 474</b>	<b>68 474</b>	<b>70 970</b>	<b>74 022</b>	<b>76 316</b>

Estimates of Provincial Revenue and Expenditure

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation 2025/26	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>1 376 674</b>	<b>1 480 165</b>	<b>1 583 450</b>	<b>1 666 550</b>	<b>1 689 213</b>	<b>1 689 213</b>	<b>1 766 160</b>	<b>1 870 955</b>	<b>1 929 617</b>
Compensation of employees	1 360 748	1 466 634	1 574 945	1 633 735	1 656 038	1 656 735	1 748 430	1 841 372	1 897 831
Salaries and wages	1 143 811	1 223 514	1 305 924	1 389 846	1 377 280	1 378 947	1 453 612	1 533 881	1 580 840
Social contributions	216 937	243 120	269 021	243 889	278 758	277 788	294 818	307 491	316 991
Goods and services	15 926	13 531	8 505	32 815	33 175	32 478	17 730	29 583	31 786
Administrative fees	537	433	488	613	501	443	476	613	617
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	42	-	-	170	100	170	170	170	170
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	25	480	240	-	-	75	-	-	-
Communication (G&S)	181	275	325	182	252	192	180	180	180
Computer services	-	-	-	-	-	-	-	-	-
Cons. & prof serv: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	3	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	7 606	16 377	16 377	-	-	-
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	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	7 523	6 121	2 500	9 538	8 675	9 374	11 283	13 330	15 223
Consumable supplies	8	5	15	62	-	-	-	-	-
Consumable: Stationery, printing and office supplies	396	695	-	401	150	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	5 196	4 603	4 714	5 374	4 710	3 859	4 121	4 815	4 842
Training and development	1 387	-	-	8 409	2 300	1 260	639	9 614	9 893
Operating payments	88	130	223	50	50	50	50	50	50
Venues and facilities	422	296	-	350	-	214	350	350	350
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>152 031</b>	<b>154 610</b>	<b>157 636</b>	<b>170 604</b>	<b>170 506</b>	<b>167 524</b>	<b>174 472</b>	<b>182 318</b>	<b>187 970</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	148 703	151 035	153 603	164 344	164 246	164 246	171 904	179 640	185 209
Households	3 328	3 575	4 033	6 260	6 260	3 278	2 568	2 678	2 761
Social benefits	3 328	3 575	4 033	6 260	6 260	3 278	2 568	2 678	2 761
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>127</b>	<b>14 258</b>	<b>15 543</b>	<b>16 377</b>	<b>230</b>	<b>230</b>	<b>17 130</b>	<b>17 901</b>	<b>18 456</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	127	14 258	15 543	16 377	230	230	17 130	17 901	18 456
Transport equipment	-	14 258	15 543	16 377	-	-	17 130	17 901	18 456
Other machinery and equipment	127	-	-	-	230	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>1 528 832</b>	<b>1 649 033</b>	<b>1 756 629</b>	<b>1 853 531</b>	<b>1 859 949</b>	<b>1 856 967</b>	<b>1 957 762</b>	<b>2 071 174</b>	<b>2 136 043</b>

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation 2025/26	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>1 398 418</b>	<b>1 357 280</b>	<b>1 437 333</b>	<b>1 529 692</b>	<b>1 469 166</b>	<b>1 503 321</b>	<b>1 622 877</b>	<b>1 743 781</b>	<b>1 838 145</b>
Compensation of employees	1 275 667	1 273 569	1 333 584	1 364 188	1 366 220	1 404 220	1 483 330	1 585 232	1 674 640
Salaries and wages	1 166 812	1 156 388	1 211 315	1 232 185	1 242 102	1 278 929	1 352 013	1 448 265	1 533 427
Social contributions	108 855	117 181	122 269	132 003	124 118	125 291	131 317	136 967	141 213
Goods and services	122 751	83 711	103 749	165 504	102 946	99 101	139 547	158 549	163 505
Administrative fees	1	42	103	86	36	-	-	137	141
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	368	510	510	25	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	15	-	-	10	10	35	50	50
Communication (G&S)	104	185	220	175	260	250	241	258	265
Computer services	-	-	-	-	-	-	-	-	-
Cons. & prof serv: Business and advisory services	13 254	-	-	16 450	-	-	7 207	7 517	7 750
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	13	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government 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	91 095	66 385	70 312	77 800	70 470	70 470	72 264	75 371	77 708
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	19 370	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	15 505	12 494	28 086	28 792	22 792	22 792	53 686	56 970	58 808
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 639	4 385	5 028	4 796	5 181	5 063	5 929	6 852	7 042
Training and development	-	156	-	17 667	3 687	-	160	11 394	11 741
Operating payments	153	36	-	-	-	6	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>513 285</b>	<b>599 196</b>	<b>630 647</b>	<b>737 180</b>	<b>1 076 431</b>	<b>1 075 422</b>	<b>1 180 387</b>	<b>1 589 182</b>	<b>1 647 903</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	512 196	597 668	629 493	735 553	1 074 804	1 074 804	1 180 015	1 588 794	1 647 503
Households	1 089	1 528	1 154	1 627	1 627	618	372	388	400
Social benefits	1 089	1 528	1 154	1 627	1 627	618	372	388	400
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 000</b>	<b>10 000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	10 000	10 000	-	-	-
Buildings	-	-	-	-	10 000	10 000	-	-	-
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>1 911 703</b>	<b>1 956 476</b>	<b>2 067 980</b>	<b>2 266 872</b>	<b>2 555 597</b>	<b>2 588 743</b>	<b>2 803 264</b>	<b>3 332 963</b>	<b>3 486 048</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		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>584 466</b>	<b>862 900</b>	<b>771 948</b>	<b>679 426</b>	<b>726 345</b>	<b>726 345</b>	<b>761 964</b>	<b>730 041</b>	<b>734 351</b>
Compensation of employees	32 969	33 608	36 962	44 063	39 063	39 063	44 030	44 050	44 050
Salaries and wages	28 812	29 133	32 057	39 302	34 302	33 704	39 269	39 289	39 289
Social contributions	4 157	4 475	4 905	4 761	4 761	5 359	4 761	4 761	4 761
Goods and services	551 497	829 292	734 986	635 363	687 282	687 282	717 934	685 991	690 301
Administrative fees	-	1	-	-	-	2	2	2	2
Advertising	-	128	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	159	173	187	-	240	255	240	240	240
Computer services	201	153	-	-	-	-	-	-	-
Cons. & prof serv: Business and advisory services	65 145	90 415	77 907	106 331	-	-	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	142	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government 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	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	23 932	15 040	14 355	28 032	28 032	28 032	28 032	28 032	28 032
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	980	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	457 356	718 287	638 169	496 000	654 170	654 170	684 902	652 959	657 269
Transport provided: Departmental activity	-	1	-	-	-	-	-	-	-
Travel and subsistence	4 296	3 950	4 215	5 000	4 658	4 641	4 758	4 758	4 758
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	408	22	153	-	182	182	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>101</b>	<b>-</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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Households	-	101	-	-	-	-	-	-	-
Social benefits	-	101	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>2 222 649</b>	<b>2 159 345</b>	<b>2 052 053</b>	<b>2 143 418</b>	<b>2 529 188</b>	<b>2 529 188</b>	<b>2 389 966</b>	<b>2 036 739</b>	<b>2 154 725</b>
Buildings and other fixed structures	2 222 571	2 159 326	2 052 053	2 143 418	2 529 107	2 529 107	2 389 966	2 036 739	2 154 725
Buildings	2 222 571	2 159 326	2 052 053	2 143 418	2 529 107	2 529 107	2 389 966	2 036 739	2 154 725
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	78	19	-	-	81	81	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	78	19	-	-	81	81	-	-	-
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>2 807 115</b>	<b>3 022 346</b>	<b>2 824 001</b>	<b>2 822 844</b>	<b>3 255 533</b>	<b>3 255 533</b>	<b>3 151 930</b>	<b>2 766 780</b>	<b>2 889 076</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		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>2 922 159</b>	<b>3 103 869</b>	<b>1 754 959</b>	<b>2 044 699</b>	<b>1 971 114</b>	<b>1 989 629</b>	<b>1 920 695</b>	<b>1 937 562</b>	<b>1 997 559</b>
Compensation of employees	2 386 049	2 574 456	1 111 223	1 480 689	1 388 968	1 350 689	1 232 275	1 218 928	1 257 563
Salaries and wages	2 286 410	2 471 734	1 022 581	1 375 089	1 298 827	1 262 971	1 138 119	1 121 460	1 157 055
Social contributions	99 639	102 722	88 642	105 600	90 141	87 718	94 156	97 468	100 508
Goods and services	536 099	529 352	643 707	564 010	582 146	638 918	688 420	718 634	739 996
Administrative fees	3 145	3 143	2 977	1 762	2 608	2 671	2 835	2 959	3 056
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	32	50	49	300	331	31	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	49 750	45 380	55 115	55 150	55 000	41 778	56 279	58 700	60 520
Communication (G&S)	3 327	3 179	3 420	3 661	3 417	2 351	3 677	3 838	3 958
Computer services	4 840	3 742	5 352	4 700	4 700	5 675	6 370	6 644	6 850
Cons. & prof serv: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	30 296	28 843	118 847	40 000	97 823	97 786	120 130	125 296	129 181
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	281	288	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	23	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	100	100	100	343	357	368
Inventory: Learner and teacher support material	123	49	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	25	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	607	780	156	800	-	-	21	22	23
Consumable supplies	400	-	290	-	-	-	5 317	5 546	5 718
Consumable: Stationery, printing and office supplies	5 321	6 052	5 967	9 368	9 755	5 556	7 905	8 244	8 498
Operating leases	2 494	2 779	3 064	2 938	3 393	3 425	4 256	4 441	4 578
Rental and hiring	10 359	9 870	17 111	12 000	12 000	12 144	-	-	-
Property payments	90 072	114 069	65 720	118 743	60 279	68 211	73 561	76 724	79 102
Transport provided: Departmental activity	1 326	1 879	-	1 749	-	597	-	-	-
Travel and subsistence	143 149	123 668	144 725	117 290	129 304	137 046	148 127	154 431	159 182
Training and development	-	-	-	-	-	7 083	377	393	407
Operating payments	173 191	169 753	197 547	176 139	176 338	241 390	228 623	239 112	246 272
Venues and facilities	17 386	15 803	23 344	19 310	27 098	13 074	30 599	31 927	32 283
Interest and rent on land	11	61	29	-	-	22	-	-	-
Interest	11	61	29	-	-	22	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>67 284</b>	<b>7 245</b>	<b>70 505</b>	<b>132 966</b>	<b>69 112</b>	<b>71 228</b>	<b>148 261</b>	<b>154 647</b>	<b>159 441</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	55 000	-	62 910	127 707	63 853	63 853	142 760	148 899	153 515
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	55 000	-	62 910	127 707	63 853	63 853	142 760	148 899	153 515
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	692	-	-	-	-	-	-	-	-
Households	11 592	7 245	7 595	5 259	5 259	7 375	5 501	5 748	5 926
Social benefits	11 592	7 245	7 595	5 259	5 259	7 375	5 501	5 748	5 926
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>989</b>	<b>742</b>	<b>1 154</b>	<b>-</b>	<b>157</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	989	742	1 154	-	157	172	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	989	742	1 154	-	157	172	-	-	-
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>2 990 432</b>	<b>3 111 856</b>	<b>1 826 618</b>	<b>2 177 665</b>	<b>2 040 383</b>	<b>2 061 029</b>	<b>2 068 956</b>	<b>2 092 209</b>	<b>2 157 000</b>

Estimates of Provincial Revenue and Expenditure

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>2 507 520</b>	<b>2 968 113</b>	<b>2 980 790</b>	<b>2 951 573</b>	<b>2 994 583</b>	<b>2 994 583</b>	<b>3 332 520</b>	<b>3 351 249</b>	<b>3 469 293</b>
Compensation of employees	421 650	453 894	469 534	473 467	473 567	482 999	495 002	478 106	480 859
Salaries and wages	408 876	440 169	454 587	459 330	458 192	467 053	479 367	462 279	464 902
Social contributions	12 774	13 725	14 947	14 137	15 375	15 946	15 635	15 827	15 957
Goods and services	2 085 870	2 514 219	2 511 256	2 478 106	2 521 016	2 511 584	2 837 518	2 873 143	2 988 434
Administrative fees	3 915	3 895	4 252	2 567	2 850	3 513	3 292	3 419	3 506
Advertising	-	54	-	-	-	-	-	-	-
Minor assets	42	-	-	170	610	680	195	170	170
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	817	178	389	988	447	888	572	611	615
Communication (G&S)	206	457	573	185	660	609	640	656	659
Computer services	201	-	-	-	-	-	-	-	-
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	1 545 128	1 901 843	1 847 584	1 984 253	1 984 253	1 960 676	2 075 740	2 140 926	2 250 941
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	-	-	-	-	-	-	-	-	-
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	-	-	27 256	27 257	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	88 717	61 163	67 580	89 145	61 026	60 617	96 103	100 763	102 656
Consumable supplies	1 086	980	169	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	2 580	961	-	622	291	544	548	554	554
Operating leases	672	757	225	760	360	676	374	388	388
Rental and hiring	8	-	-	-	26	106	28	29	29
Property payments	384 873	497 049	537 723	342 792	384 792	384 712	600 723	566 135	567 825
Transport provided: Departmental activity	2 224	2 372	-	1 749	-	597	-	-	-
Travel and subsistence	35 569	33 521	44 406	40 303	34 155	35 713	35 601	36 621	37 204
Training and development	10 792	826	3 693	11 747	10 093	17 492	9 352	8 117	9 788
Operating payments	4 008	3 021	4 205	843	3 654	6 483	3 901	3 860	3 628
Venues and facilities	2 157	4 082	457	1 982	10 543	11 021	10 449	10 894	10 471
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>170 787</b>	<b>178 980</b>	<b>219 623</b>	<b>276 877</b>	<b>621 021</b>	<b>621 021</b>	<b>706 322</b>	<b>1 093 881</b>	<b>1 137 247</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	170 787	178 823	219 623	276 877	621 021	621 021	706 322	1 093 881	1 137 247
Households	-	157	-	-	-	-	-	-	-
Social benefits	-	122	-	-	-	-	-	-	-
Other transfers to households	-	35	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>2 055 948</b>	<b>2 097 747</b>	<b>1 956 543</b>	<b>2 098 501</b>	<b>2 494 536</b>	<b>2 494 536</b>	<b>2 390 086</b>	<b>2 036 864</b>	<b>2 154 850</b>
Buildings and other fixed structures	2 054 139	2 097 726	1 956 543	2 098 501	2 494 190	2 494 190	2 389 966	2 036 739	2 154 725
Buildings	2 054 139	2 097 726	1 956 543	2 098 501	2 494 190	2 494 190	2 389 966	2 036 739	2 154 725
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 809	21	-	-	346	346	120	125	125
Transport equipment	1 682	-	-	-	-	-	-	-	-
Other machinery and equipment	127	21	-	-	346	346	120	125	125
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>4 734 255</b>	<b>5 244 840</b>	<b>5 156 956</b>	<b>5 326 951</b>	<b>6 110 140</b>	<b>6 110 140</b>	<b>6 428 928</b>	<b>6 481 994</b>	<b>6 761 390</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>428 876</b>	<b>540 615</b>	<b>569 700</b>	<b>391 095</b>	<b>438 095</b>	<b>438 095</b>	<b>628 671</b>	<b>591 016</b>	<b>591 016</b>
Compensation of employees	34 351	34 931	36 962	44 063	39 063	39 063	44 030	44 050	44 050
Salaries and wages	30 259	30 466	32 057	39 302	34 302	33 704	39 269	39 289	39 289
Social contributions	4 092	4 465	4 905	4 761	4 761	5 359	4 761	4 761	4 761
Goods and services	394 525	505 684	532 738	347 032	399 032	399 032	584 641	546 966	546 966
Administrative fees	-	1	395	-	-	2	2	2	2
Advertising	-	54	-	-	-	-	-	-	-
Communication (G&S)	-	128	187	-	240	255	240	240	240
Computer services	201	-	-	-	-	-	-	-	-
Inventory: Other supplies	24 956	11 358	14 197	28 032	28 032	28 032	28 032	28 032	28 032
Consumable supplies	-	980	-	-	-	-	-	-	-
Property payments	369 368	490 138	513 603	314 000	366 000	365 920	551 609	513 934	513 934
Travel and subsistence	-	3 025	4 215	5 000	4 658	4 641	4 758	4 758	4 758
Operating payments	-	-	141	-	102	182	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>38</b>	<b>-</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>2 054 139</b>	<b>2 097 726</b>	<b>1 956 543</b>	<b>2 098 501</b>	<b>2 484 190</b>	<b>2 484 190</b>	<b>2 389 966</b>	<b>2 036 739</b>	<b>2 154 725</b>
Buildings and other fixed structures	2 054 139	2 097 726	1 956 543	2 098 501	2 484 190	2 484 190	2 389 966	2 036 739	2 154 725
Buildings	2 054 139	2 097 726	1 956 543	2 098 501	2 484 190	2 484 190	2 389 966	2 036 739	2 154 725
<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>2 483 015</b>	<b>2 638 379</b>	<b>2 526 243</b>	<b>2 489 596</b>	<b>2 922 285</b>	<b>2 922 285</b>	<b>3 018 637</b>	<b>2 627 755</b>	<b>2 745 741</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>61 176</b>	<b>59 801</b>	<b>65 952</b>	<b>69 280</b>	<b>69 280</b>	<b>69 280</b>	<b>72 042</b>	<b>74 977</b>	<b>77 236</b>
Compensation of employees	37 936	38 451	40 704	40 240	41 505	40 240	42 749	44 673	46 907
Salaries and wages	37 268	37 830	40 001	39 538	40 680	39 479	41 838	43 721	45 907
Social contributions	668	621	703	702	825	761	911	952	1 000
Goods and services	23 240	21 350	25 248	29 040	27 775	29 040	29 293	30 304	30 329
Administrative fees	1 972	2 468	2 493	1 200	2 050	2 151	2 500	2 613	2 700
Catering: Departmental activities	319	26	-	150	-	110	80	84	88
Communication (G&S)	9	6	8	15	15	18	50	52	55
Inventory: Other supplies	145	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	64	-	80	-	3	-	-	-
Rental and hiring	8	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	1 326	1 879	-	1 749	-	597	-	-	-
Travel and subsistence	18 285	16 762	22 714	25 150	17 949	16 283	19 230	19 998	20 581
Training and development	-	-	-	-	-	7 083	50	52	55
Operating payments	922	-	33	636	678	678	900	732	500
Venues and facilities	254	145	-	60	7 083	2 117	6 483	6 773	6 350
<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>21</b>	<b>-</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>61 176</b>	<b>59 822</b>	<b>65 952</b>	<b>69 280</b>	<b>69 280</b>	<b>69 280</b>	<b>72 042</b>	<b>74 977</b>	<b>77 236</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>1 863 814</b>	<b>2 229 917</b>	<b>2 187 840</b>	<b>2 335 101</b>	<b>2 335 101</b>	<b>2 335 101</b>	<b>2 429 551</b>	<b>2 494 913</b>	<b>2 604 928</b>
Compensation of employees	299 871	323 890	338 714	352 058	352 058	362 058	352 311	352 487	352 487
Salaries and wages	294 745	318 422	333 019	345 614	345 614	355 348	345 867	346 043	346 043
Social contributions	5 126	5 468	5 695	6 444	6 444	6 710	6 444	6 444	6 444
Goods and services	1 563 943	1 906 027	1 849 126	1 983 043	1 983 043	1 973 043	2 077 240	2 142 426	2 252 441
Administrative fees	574	177	96	-	-	299	-	-	-
Communication (G&S)	25	42	30	-	40	22	42	44	44
Agency and support / outsourced services	1 545 128	1 901 843	1 847 584	1 981 543	1 981 543	1 960 676	2 075 740	2 140 926	2 250 941
Inventory: Other supplies	5 921	842	-	-	-	-	-	-	-
Consumable supplies	1 086	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	2 125	202	-	-	-	-	-	-	-
Operating leases	617	756	224	700	300	616	314	328	328
Rental and hiring	-	-	-	-	-	80	-	-	-
Travel and subsistence	4 829	1 737	1 186	800	1 160	5 811	1 144	1 128	1 128
Operating payments	2 733	83	6	-	-	4 855	-	-	-
Venues and facilities	905	345	-	-	-	684	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>37</b>	<b>-</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>1 682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Machinery and equipment	1 682	-	-	-	-	-	-	-	-
Transport equipment	1 682	-	-	-	-	-	-	-	-
<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>1 865 496</b>	<b>2 229 954</b>	<b>2 187 840</b>	<b>2 335 101</b>	<b>2 335 101</b>	<b>2 335 101</b>	<b>2 429 551</b>	<b>2 494 913</b>	<b>2 604 928</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>70 244</b>	<b>62 088</b>	<b>71 988</b>	<b>74 445</b>	<b>74 329</b>	<b>74 329</b>	<b>77 734</b>	<b>80 678</b>	<b>82 346</b>
Goods and services	70 244	62 088	71 988	74 445	74 329	74 329	77 734	80 678	82 346
Administrative fees	905	817	793	891	300	631	314	328	328
Catering: Departmental activities	498	152	389	838	437	693	457	477	477
Communication (G&S)	-	-	31	-	120	120	125	130	130
Agency and support / outsourced services	-	-	-	2 710	2 710	-	-	-	-
Inventory: Learner and teacher support material	2 809	2 960	-	-	27 256	27 257	-	-	-
Inventory: Other supplies	50 172	42 842	50 883	51 575	24 319	23 211	56 788	59 401	59 401
Consumable supplies	-	-	169	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	59	-	-	141	141	140	147	153	153
Operating leases	-	1	1	-	-	-	-	-	-
Rental and hiring	-	-	-	-	26	26	28	29	29
Transport provided: Departmental activity	898	493	-	-	-	-	-	-	-
Travel and subsistence	8 324	7 893	11 770	5 443	5 443	4 878	5 833	6 085	6 085
Training and development	5 708	826	3 693	11 118	7 293	8 649	7 475	7 226	8 894
Operating payments	295	2 808	3 802	157	2 824	718	2 951	3 078	3 078
Venues and facilities	576	3 296	457	1 572	3 460	8 006	3 616	3 771	3 771
<b>Transfers and subsidies</b>	<b>-</b>	<b>35</b>	<b>-</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>116</b>	<b>116</b>	<b>120</b>	<b>125</b>	<b>125</b>
Machinery and equipment	-	-	-	-	116	116	120	125	125
Other machinery and equipment	-	-	-	-	116	116	120	125	125
<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>70 244</b>	<b>62 123</b>	<b>71 988</b>	<b>74 445</b>	<b>74 445</b>	<b>74 445</b>	<b>77 854</b>	<b>80 803</b>	<b>82 471</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>30 505</b>	<b>29 517</b>	<b>20 971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Compensation of employees	25 421	29 517	20 971	-	-	-	-	-	-
Salaries and wages	25 173	29 246	20 668	-	-	-	-	-	-
Social contributions	248	271	303	-	-	-	-	-	-
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>30 505</b>	<b>29 517</b>	<b>20 971</b>	<b>-</b>	<b>-</b>	<b>-</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>2 193</b>	<b>1 985</b>	<b>2 045</b>	<b>11 471</b>	<b>11 471</b>	<b>11 471</b>	<b>20 784</b>	<b>-</b>	<b>-</b>
Compensation of employees	2 192	1 983	2 045	11 471	10 971	10 971	19 756	-	-
Salaries and wages	2 174	1 965	2 025	11 471	10 971	10 911	19 756	-	-
Social contributions	18	18	20	-	-	60	-	-	-
Goods and services	1	2	-	-	500	500	1 028	-	-
Communication (G&S)	-	2	-	-	-	-	-	-	-
Travel and subsistence	1	-	-	-	-	-	-	-	-
Training and development	-	-	-	-	500	500	1 028	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 193</b>	<b>1 985</b>	<b>2 045</b>	<b>11 471</b>	<b>11 471</b>	<b>11 471</b>	<b>20 784</b>	<b>-</b>	<b>-</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>34 296</b>	<b>34 487</b>	<b>33 267</b>	<b>38 431</b>	<b>41 515</b>	<b>41 515</b>	<b>40 291</b>	<b>42 352</b>	<b>44 327</b>
Compensation of employees	20 977	22 360	25 231	22 677	24 980	25 677	22 771	22 784	22 866
Salaries and wages	18 355	19 481	21 910	20 447	21 635	22 697	19 252	19 114	19 114
Social contributions	2 622	2 879	3 321	2 230	3 345	2 980	3 519	3 670	3 752
Goods and services	13 319	12 127	8 036	15 754	16 535	15 838	17 520	19 568	21 461
Administrative fees	464	432	475	476	500	430	476	476	476
Minor assets	42	-	-	170	100	170	170	170	170
Catering: Departmental activities	-	-	-	-	-	75	-	-	-
Communication (G&S)	172	267	317	170	240	181	170	170	170
Inventory: Clothing material and accessories	66	100	-	-	-	-	-	-	-
Inventory: Other supplies	7 523	6 121	2 500	9 538	8 675	9 374	11 283	13 330	15 223
Consumable: Stationery, printing and office supplies	396	695	-	401	150	401	401	401	401
Operating leases	55	-	-	60	60	60	60	60	60
Travel and subsistence	4 121	4 086	4 521	3 910	4 460	3 623	3 921	3 922	3 922
Training and development	-	-	-	629	2 300	1 260	639	639	639
Operating payments	58	130	223	50	50	50	50	50	50
Venues and facilities	422	296	-	350	-	214	350	350	350
Transfers and subsidies	-	47	-	-	-	-	-	-	-
Households	-	47	-	-	-	-	-	-	-
Staff exit costs	-	47	-	-	-	-	-	-	-
Payments for capital assets	127	-	-	-	230	230	-	-	-
Machinery and equipment	127	-	-	-	230	230	-	-	-
Other machinery and equipment	127	-	-	-	230	230	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>34 423</b>	<b>34 534</b>	<b>33 267</b>	<b>38 431</b>	<b>41 745</b>	<b>41 745</b>	<b>40 291</b>	<b>42 352</b>	<b>44 327</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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>16 416</b>	<b>9 703</b>	<b>29 027</b>	<b>31 750</b>	<b>24 792</b>	<b>24 792</b>	<b>63 447</b>	<b>67 313</b>	<b>69 440</b>
Compensation of employees	902	2 762	4 907	2 958	4 990	4 990	13 385	14 112	14 549
Salaries and wages	902	2 759	4 907	2 958	4 990	4 914	13 385	14 112	14 549
Social contributions	-	3	-	-	-	76	-	-	-
Goods and services	15 514	6 941	24 120	28 792	19 802	19 802	50 062	53 201	54 891
Minor assets	-	-	-	-	510	510	25	-	-
Catering: Departmental activities	-	-	-	-	10	10	35	50	50
Communication (G&S)	-	12	-	-	5	13	13	20	20
Property payments	15 505	6 911	24 120	28 792	18 792	18 792	49 114	52 201	53 891
Travel and subsistence	9	18	-	-	485	477	715	730	730
Training and development	-	-	-	-	-	-	160	200	200
Transfers and subsidies	170 787	178 823	219 623	276 877	621 021	621 021	706 322	1 093 881	1 137 247
Non-profit institutions	170 787	178 823	219 623	276 877	621 021	621 021	706 322	1 093 881	1 137 247
Payments for capital assets	-	-	-	-	10 000	10 000	-	-	-
Buildings and other fixed structures	-	-	-	-	10 000	10 000	-	-	-
Buildings	-	-	-	-	10 000	10 000	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>187 203</b>	<b>188 526</b>	<b>248 650</b>	<b>308 627</b>	<b>655 813</b>	<b>655 813</b>	<b>769 769</b>	<b>1 161 194</b>	<b>1 206 687</b>

