

**PUBLIC EXPENDITURE ON
EDUCATION IN SOUTH AFRICA,
1987/8 to 1991/2**

AN ANALYSIS OF THE DATA

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LIST OF ACRONYMS

BVC	Bophuthatswana, Venda and Ciskei
CEPD	Centre for Education Policy Development
CSS	Central Statistical Services
DBSA	Development Bank of Southern Africa
DET	Department of Education and Training
DIG	Development Information Group
DNE	Department of National Education
ECAS	Education Control and Administration Services
EDUPOL	Education Policy and System Change Unit, The Urban Foundation
ERS	Education Renewal Strategy
EU	The European Union
FTE	Full-Time Equivalent
GDFI	Gross Domestic Fixed Investment
GDP	Gross Domestic Product
GGCE	General Government Consumption Expenditure
GNP	Gross National Product
HoA	House of Assembly (mainly white)
HoD	House of Delegates (mainly Indian)
HoR	House of Representatives (mainly coloured)
ODA	Overseas Development Administration
RDP	Reconstruction and Development Programme
RIEP	Research Institute for Education Planning
SANEP	South African National Education Policy
SGT	Self Governing Territory
SIDA	Swedish International Development Authority
STD	Standard
TBVC	Transkei, Bophuthatswana, Venda & Ciskei
UF	The Urban Foundation
UNISA	University of South Africa
VC	Venda and Ciskei

PUBLIC EXPENDITURE ON EDUCATION IN SOUTH AFRICA

EXECUTIVE SUMMARY

INTRODUCTION

As education in South Africa has historically been divided along racial lines, spending has been inequitable and planning has been based on ideology rather than on need. Further, the systemic racial divisions have caused serious administrative fragmentation, with the result that reliable and comparable historical information on public education spending has simply not been available.

This study is based on a compilation of expenditure data for the five years between 1987/8 and 1991/2 from South Africa's former 19 racially-based education departments, plus spending on education projects administered by seven other departments. It provides the most comprehensive picture yet of the scope and patterns of education spending in the past, and provides a solid basis for assessing proposed policy changes for the future.

THE AGGREGATE PICTURE

South Africa has spent a significant and growing share of total budget resources on education over the five-year study period, and this trend has persisted through 1993/4. Public education spending has grown from nearly R10 billion in 1987/8 to over R27 billion in 1993/4, representing a rise in education's share of total budgetary resources from 22.9% to 24.4%. As a percent of GNP, education spending increased from 5.8% to 7.3% over the study period. Comparisons with other middle-income countries indicate that this level of spending is relatively high. In real terms, spending has increased at approximately 5.2% annually, outpacing annual population growth of 2.2%¹.

The schooling sub-sector (primary plus secondary) absorbed over 70% of total recurrent expenditure, rising steadily from 71% to over 76% during the study period. The largest single share of the recurrent budget was allocated consistently to primary education, which grew from 38.1% to 42.8% over the five years. Spending on secondary education represented the next largest share at around 30% in each of the five years.

Spending on universities is next in line, although the share spent on this programme fell from 13% in 1987/8 to 10% in 1991/2. Public spending on teacher education and technikons remained fairly constant at about 3% and 2.4%, respectively, while the budget share targeted at technical colleges fell from 2% to 1.5%. Very limited public resources have been allocated in South Africa for pre-primary and children in need of care (around 0.4% for each) and adult and vocational education (down from 0.5% at the start of the period to 0.3% at the end). Spending on control and administration fell from 4.3% to 3.8%.

Analysis of expenditure by item indicates that personnel costs constituted almost three-quarters

¹ This figure was calculated for the study by Prof Charles Simkins using the Urban Foundation's demographic modelling data base.

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of recurrent expenditure, and this proportion has been growing steadily over the period. This item represented 67,1% of total spending in 1987/8, increasing to 74,7% by 1991/2. The implication of this increase was a drop in budget share going to other critical expenditure items: administration (from 22,5% to 17,1%), stores and livestock (which covers textbooks and other instructional materials, from 4,8% to 3,2%), and equipment (from 2,3% to 1,5%).

Despite progress toward equalization of recurrent expenditure during the study period, spending continues to be characterized by glaring disparities. Recurrent spending in African departments grew by 21,8% over the period, while the share of total government resources devoted to the House of Assembly (historically serving white pupils) fell 18,7% over the period, and the shares to the House of Delegates (Indian) and House of Representatives (Coloured) fell 5,5% and 2,2%, respectively. Nonetheless, by 1991/92 whites (representing 13% of total population) were still receiving 33,9% of public expenditure, while Africans (comprising 75% of the population) received 47,5%. At the same time, there were significant variations among the different departments catering for Africans.

Although there has been some redistribution with respect to capital expenditure, spending remains extremely unevenly distributed and has not kept pace with inflation. Further, the data shows fluctuations from one year to the next, reflecting the tendency -- particularly in the poorly funded departments -- to determine capital expenditure on the basis of the balance remaining after recurrent commitments are met. This makes long-term planning difficult, and sometimes results in unspent portions of capital budgets being absorbed by overspent recurrent accounts rather than being carried forward to the following year.

SPENDING BY PROGRAMME

Primary education constitutes the largest single programme in expenditure terms -- 42,8% in 1991/2. Per capita spending on primary education has increased significantly over the period, with the rate of growth fastest in the African departments and slowest in the House of Assembly. Nonetheless, important racially-based differences persist. This is due largely to the level of teacher qualifications, since personnel costs account for the lion's share of the recurrent budget.

At the same time, this growth has also been very uneven across the departments serving African populations. Despite the fast growth rates in some of these departments, other departments started at such a low base that it would take years for them to catch up to House of Assembly spending levels. For example, Transkei -- one of the lowest spending African departments -- would need 45 years to catch up, even though it showed a 99,2% growth rate over the five years of study. And even Bophuthatswana, which exhibited the fastest per capita growth over the period at 177,6%, would take another decade to catch up.

Moreover, despite the fact that over the five year period the per capita expenditure gap between departments narrowed, in 1991/2 the government was still spending 4.2 times as much on a white primary pupil as on the average African pupil. This difference was greater still in some African departments such as Transkei, where the ratio was 6,8:1 at the end of the study period.

Although overall recurrent spending on *secondary education* held constant at about 30% of total spending, there were important changes in the share allocated to this programme in some departments. Spending fell most visibly in the House of Representatives (by 16,6%), and grew

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most rapidly (by 24,1%) in the Department of Education and Training (DET), the largest African department. Despite these changes, in 1991/2 the House of Representatives was still directing 30,1% of its budget to secondary education, while DET was allocating 28,3%, somewhat less than the national average.

Per capita expenditure growth on secondary education has been uneven, slower than that in primary, and has not substantially closed the spending gaps across races. Again, on average spending increased most rapidly in the African departments, although there are important differences among these departments. And although some progress was made toward narrowing the gap between whites and Africans, severe inequalities are still evident. The ratio of per capita expenditure on white secondary students compared with Africans on average narrowed only slightly from 4,2:1 to 4,0:1. In some African departments such as Bophuthatswana, however, the gap was even greater, at 5,5:1 in 1991/2.

The largest share of expenditure allocated to universities, education control and administration services, and technikon education went to the House of Assembly, catering mainly for white students.

Teacher education accounts for about 3% of total recurrent expenditure. The tricameral departments (those formerly serving whites, coloureds, and Indians) have received a disproportionate share of this programme, but this has declined over the study period and has been balanced by rapid growth in the portion spent by the African departments. Within the African departments, however, the share allocated to DET fell, while that going to the Self-Governing Territories (SGTs) rose markedly. On a per capita basis in 1991/2, spending on whites was over four times as great as on Africans, and over twice as great as on Indians. This variance notwithstanding, there is little difference in student:staff ratios across departments, all of which are operating with approximately one staff for every ten or so students.

Provision of special school education for physically and mentally handicapped children has been very uneven, and has proved costly in most departments. Over half the expenditure on this item was spent in the House of Assembly. African departments accounted for less than a third of the expenditure, with two SGT departments making no provision at all. The low provision in African departments notwithstanding, per capita spending was highest in DET.

Technical college education spending represents a small proportion of total expenditure and was dominated by the House of Assembly, which absorbed at least 53% of programme resources throughout the study period and accounts for more than half the enrolment. At the same time, there was a decline in the share allocated to African departments, as well as a fall in this programme's share of total spending. Student:staff ratios were most generous in the SGTs and least generous in the House of Delegates and the House of Assembly, and per capita spending in the SGTs was approximately double that in these two other departments.

The level of public expenditure on pre-primary education fell from 0,8% in 1987/8 to 0,4% in 1991/2. Over 80% of this was in the House of Assembly. Per capita, the available data suggests that the amounts spent per preschool child in the House of Assembly and House of Delegates was higher than that spent per primary school pupil in most African departments.

Adult and vocational education and training constituted less than 1% of total education

expenditure in all but four departments in 1991/2. Moreover, the budget share allocated to this programme is lowest in KwaZulu and Transkei, where illiteracy rates are among the highest in the country.

SPENDING BY ITEM

In all departments except the House of Assembly, personnel expenditure represented more than 75% of total recurrent expenditure by 1991/2. In some departments, particularly those in the former Bantustans, this share reached 85% -- and in the case of KwaNdebele, 90%. On average, the share of education recurrent spending allocated to personnel costs rose from 67,1% to 74,7% over the period of study. In the key programs of primary and secondary education, personnel costs reflect an even higher share of total cost. In nearly all departments in 1991/2 this item exceeded 90% of primary expenditure and 85% of secondary expenditure. As these budget shares have increased steadily since 1987/8, spending on other items has been crowded out. This trend threatens the balanced development of the educational system, and will be exacerbated unless there is some modification of the current direct link between teacher salaries and professional qualifications. The study highlights the following issues related to personnel costs:

- Despite the high level of personnel spending, in African departments there are possibly too few non-teaching personnel. While 41% of staff in HoA were support staff, in African departments only 9% performed this role. This suggests that teachers in African departments are not getting the support they need to do their jobs.
- Average teacher salaries have increased by 30% in real terms between 1988 and 1992. Nonetheless, there are still discrepancies between the average salaries of male and female teachers and between departments. For example, the average salary for a white male teacher in HoA schools in 1992 was R56 873, while that of an African female in DET schools was R30 073.
- Much of this difference is due to the different levels of teacher qualifications in each department. More than half the teachers in DET and in the SGTs had less than three years of training after completion of high school, while in HoA fewer than 1% had this level of training.
- Pupil:teacher ratios at primary and secondary levels vary widely across departments, with ratios in African schools over twice as high as those in the tricameral departments in 1991. On average, the combined primary and secondary school pupil:teacher ratio was between 15:1 and 18:1 in the tricameral departments, compared to over 36:1 in the African departments for which data was available.
- The very high proportion of young teachers in the African departments has serious fiscal implications for the future as these teachers move up the salary scale. In 1990 over 50% of teachers in African departments were under 34 years old, and a further 30% were under 44 years of age.
- There are important differences across departments in non-salary employment costs such as bonuses and allowances, housing benefits, medical aid and pension fund contributions. These costs are highest in the House of Assembly and lowest in the African departments,

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although the share of total employment costs allocated to this item increased in the African departments over the study period.

Administration costs were the second largest expenditure item, although the total budget share declined from 22,5% to 17,1%. The amounts differed widely among departments, with HoA accounting for the largest share at 36,4%. Two elements under this spending item are noteworthy:

- Pupil transport has not been provided in all departments but has been costly where it has been provided. Indeed, the average amount spent per HoA pupil transported (R1 307) is higher than the average per capita expenditure on primary or secondary education in the African departments.
- Bursaries are determined by policies that differ widely across departments, with better resourced departments tending to spend more. In 1991/2 the total bursary and grant expenditure of HoA was well over three times greater than that paid by all other departments together.

Spending under the item stores and livestock, which includes textbooks and educational materials, equipment, and library purchases, fell from 4,4% to 3,2% of total recurrent spending over the study period, and did not keep pace with inflation. The real per capita spending decline in several departments was over 40% at the primary level, and between 30% and 50% at the secondary level. Also under this item:

- Equipment expenditure in schools failed to keep pace with inflation, and HoA took an increasing share of the total. In 1991/2 African departments spent significantly less on average per pupil than the tricameral departments.
- Classroom construction kept pace with enrolment growth in African departments, but the resulting average ratio of pupils per classroom was usually twice that in the HoA schools.

MEASURING SYSTEM PERFORMANCE

The study presents several indicators of internal efficiency, with the caveat that the data on system performance are considerably less reliable than the expenditure data presented earlier. In this context, the study found that there is a rough correlation between expenditure and Standard 10 examination performance across the racially based groups. In 1990, the highest spending department, House of Assembly, had the best pass rate, 96%, while the much lower-spending African departments (where per capita expenditure on secondary education was on average 26% of that in HoA) had only a 37% pass rate. In the House of Delegates, per capita spending was 85% that of HoA, yet the Standard 10 pass rate was 95%. However, there is little correlation between performance and spending within the African departments. Bophuthatswana, for example, had the lowest per capita expenditure and the highest pass rate among African departments.

The study team was unable to obtain reliable data on repetition and drop-out rates, and so devised other measures to assess pupil flows through the system. The following points emerged:

- An estimation of drop-out and repeater rates indicates these to be highest in the House of Representatives and the African departments, with the variance in African departments partly explained by pupil migration from urban primary schools to rural secondary schools.
- Standard 10 completion rates varied across African departments, from as low as 6,1% to a high of 32,9%.
- The total Standard 10 enrolment in African departments (including over-age pupils) is just 50% of the population of African youth of Standard 10 age.

POLICIES TO REDRESS INEQUALITY AND INCREASE EFFICIENCY

In order to redress past inequality by expanding educational access and improving instructional quality, South Africa will need to spend additional resources in some areas and make much better use of existing resources. The study offers some preliminary discussion in these two areas. Although not in any way exhaustive, the discussion is intended to add to the broader debate on the budgetary implications of some key policy options.

Additional resource needs

Regarding capital expenditure, two questions are raised. First, how much will it cost to provide adequate classroom space to those children currently enrolled in primary and secondary schools across South Africa? It is estimated that approximately 50,000 new classrooms will be needed to achieve pupil/classroom ratios of 40:1 in primary and 35:1 in secondary education. At an average cost of R59 535 per classroom (including the cost of toilets and other basic facilities, but excluding the cost of furniture), the capital cost of addressing this part of the backlog would be approximately R3,1 billion. Clearly this cost would either rise or fall depending on the pupil/classroom ratio and standard of construction applied. Cost could be reduced to the extent that more efficient use of classrooms is made through double-shifting (whereby one group of students and teachers uses the school during the first part of the day, and another group uses it during the later part of the day).

Second, what are the cost implications of accommodating the estimated 850,000 children of school-going age (as defined by the ANC's proposed 10-year compulsory education programme) currently not in the educational system? Again, assuming pupil/classroom ratios of 40:1 at the primary level and 35:1 at the secondary level, and average cost per classroom of R59 535, the capital cost would be on the order of R1,3 billion. As in the case of adequately providing for those already enrolled, this figure is sensitive to policy decisions regarding class size and use of double shifting to be made by the new government.

On the recurrent side of the budget, costs could increase in a number of areas, several of which are sketched out here.

- First, inclusion of the children not in the system is estimated to cost at least R1 062 million on the basis of average per capita expenditure in the African departments.

- Second, there will be costs associated with upgrading the qualifications of teachers outside the former tricameral departments. If the appropriate minimum qualification continues to be viewed as "M plus 3" (matriculation plus three years teacher training), it will be necessary to upgrade 145,000 teachers. While the study did not estimate the cost of this massive upgrading, it does suggest that this would add nearly R800 million annually to the salary bill. The dramatic budgetary implications of continuation of the current qualifications-based salary policy are obvious.
- As noted above, the provision of non-teaching personnel is inadequate in African schools, implying either that necessary support functions are not being performed or that teaching staff are performing these responsibilities at a high opportunity cost. If African schools were to be provided with support staff in line with current national averages, approximately 35,000 additional staff would be needed. If they were to be paid at 1991/92 average salary rates, extra annual salary costs would amount to R336 million.
- Regarding non-salary employment costs, there is a risk of significant additional expenditure if the high level of non-salary personnel expenditure that exists in some departments becomes the norm for the new provincial authorities.
- An important, yet relatively inexpensive, policy option for improving educational quality for all South African children is an increase in the per capita allocation on textbooks and other instructional materials. The study estimates that an immediate 50% increase -- which could be distributed to the lowest-spending schools to achieve an acceptable per capita minimum -- would cost R122 million.
- Similarly, the cost of a 50% increase in the per capita allocation on equipment in African primary, secondary and special schools would be R50 million. An increase of this magnitude would nearly bring African schools up to the level of House of Assembly schools.

Taken together, these capital cost initiatives would require additional expenditure on the order of R4,4 billion, while the new recurrent expenditures represented by these measures would add approximately R2,37 billion annually to the education budget.

Potential for efficiency savings

The study discusses four areas where implementation of efficiency measures could yield some savings. In addition to the potential for classroom construction savings that could be realized by at least short-term use of double shifting, some other areas include the following:

- There is some scope for saving through increasing the pupil:teacher ratios at the primary and secondary levels in former House of Assembly schools. If it were possible to increase average ratios from 18:1 in primary and 14,9:1 in secondary to 35:1 and 32:1, respectively, nearly 600,000 additional pupils could be brought into the system. The

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study estimates this represents a saving of around R725 million.

- There is some potential for more efficient use of classrooms in former House of Assembly schools. An additional 250,000 to 500,000 pupils could be accommodated at limited additional cost, although the location of some of these schools could limit the use of this option. In principle, savings of between R330 and R560 million could be realized.
- There are clear possibilities for more efficient use of staff at colleges of education, all of which are currently operating with student:staff ratios of between 10:1 and 12:1. Savings of up to R276 million are estimated. At the same time, it will be critical to ensure improvements in the quality of instruction at many of these colleges.
- Similarly, efficiency gains on the order of R13 million could be derived from more cost effective use of staff in the technical colleges, where staff utilization is very low. In addition, given the high cost of running these institutions, it is particularly important that their curricular offerings are related to the labour market and development needs of the country.

Thus, total savings in these areas are estimated at R1 014 million.

AN INITIAL STEP TOWARDS REDISTRIBUTION

Assuming that the budget share allocated to salaries will not change in the initial phase of the transition to democratic rule, the study explores as a first step the possibilities for redistribution of the residue of recurrent expenditure after salaries. Presently the per capita funds available after personnel costs ranged from R71 in Transkei to R893 in the former white departments, with average expenditure of R228. Were this average to be allocated equally across the board, it would increase spending in the African departments by R830 million. On average, schools presently under the control of African departments would realize a growth in expenditure on non-salary items of 81 per cent, with the poorer departments receiving between one hundred and two hundred per cent increases in after-personnel allocations. This theoretical exercise demonstrates that there is scope for immediate redistribution of resources that could have a significant impact on the quality of education provision in the poorer schools.

ESTIMATING PROVINCIAL EDUCATION COSTS

Very significant per capita spending disparities exist between different provinces, with Western Cape spending over twice per pupil as Norther Transvaal, Eastern Cape and KwaZulu/Natal. The study suggests efforts to eliminate these disparities must take into account a range of issues, including deployment of teaching staff, pupil:teacher ratios, and teacher qualification levels.

1 INTRODUCTION

1.1 BACKGROUND

As this report is being published, South Africa is entering a new phase of its history with the establishment of a Government of National Unity. It is clear that this government will be mandated to promote an entirely new development agenda designed to lead the country out of the sterility of its apartheid past towards a just and equitable society with the capacity to play a significant role in the regional and global economy.

Such a development path will be hammered out in the new Government through the process of negotiation and compromise which has become the hallmark of South African politics, and will be implemented through the government's Reconstruction and Development Programme (RDP). To date only the broad guidelines of this development path and its implications for education have emerged, but it is possible, however, to discern issues and areas on which a high degree of consensus already has been reached and other areas where policy decisions will have to be made.

Under apartheid education was not only fragmented along racial, ethnic and geographic lines, but also internally, so that there was a heavy focus on ordinary² school and teacher education and the university level, with little priority given to other critical sectors such as pre-schooling, adult education, technical, special and remedial education. Moreover, the system was developed in such a way that there was very little scope for articulation or integration of education and training. It is clear that the emerging development agenda will not only have to address the fragmentation and inequities of the past, but will also have to provide for education and training policies to address these systemic imbalances.

A massive challenge for the new government will be the lack of reliable and comparable information on the historic patterns of expenditure on education. South Africa has never had a single education system, and under apartheid the number of authorities responsible for financing education was fragmented further so that nineteen separate departments budgeted for some level of educational provision, while many more agencies were involved in the management of funds for educational projects³. A consequence of this is that it has never been possible or considered necessary to establish with any confidence the levels and patterns of public expenditure on education for the country as a whole. Clearly, under a regime of deliberately structured inequity it was not considered necessary or even desirable to collect data in a way which would focus attention on the inequities. Just as clearly, a new government which is committed to eliminating these inequities and inefficiencies will require information on the spending patterns of the past as a baseline for future policy decisions.

² "Ordinary school education" is an official term in South Africa used to refer to all primary and secondary schools other than those providing education for the mentally or physically handicapped.

³ Appendix 1(a) contains an brief description of the South African education system in 1991/2 together with an organisational chart sketching the relationship between the various departments.

1.2 THE PURPOSE OF THE STUDY

In response to a need expressed by a number of stakeholders in South Africa, the World Bank in 1992 initiated this study of expenditure patterns in education over the period 1987/8 - 1991/2, the latest date for which reliable financial data is available.

The purpose of the study is to make available to the new government and all interested parties the best possible picture of the patterns of educational expenditure which have shaped the system to date.

1.3 METHODOLOGY

In order for the study to achieve its purpose, the following methodology was developed:

- assembling all the available information on actual expenditure and education provision in a form which would make aggregation and comparison of the data possible;
- analysing the data with a view to identifying trends and patterns which would influence the transition to, and shape of, a new system;
- assessing, on the basis of available evidence, the cost implications of a number of policy measures aimed at addressing inequities and imbalance.

The development of this study has involved the following steps:

- the Development Bank of Southern Africa (DBSA) was requested by the World Bank to take responsibility for gathering and processing the base data for the study;
- a local specialist (Eli Orbach) was commissioned by the World Bank to sketch a scope of work indicating the nature and extent of the data to be accumulated, and negotiate access to this data with all the state authorities involved in education expenditure;
- an Advisory Panel of South African specialists was assembled to interact with the DBSA team and provide advice on the way the data could be processed and analysed;
- an international consultant (John Hilligan) with experience in auditing of public expenditure in Africa was commissioned to review the data and comment on its validity and reliability;
- a Reference Group of South African specialists was assembled to provide guidance and support to the writers of the final report;

- two writers, a South African (Peter Buckland) and an British specialist (John Fielden), undertook the writing of the final report. The writers drew on the resources and expertise of the Reference Group, and were guided by the advice of the Advisory Panel and specialists from the World Bank.

A methodology of such complexity and involving such a wide range of participants has both strengths and weaknesses. A major advantage was the wide range of perspectives and interests brought to bear on the issues. However, despite the best efforts of the DBSA team, the magnitude of the task and the poor state of the data in some of the education departments meant that several problems were encountered with the data. The extent of these problems, the strategies used to fill in the gaps where possible, and the limitations which remain are outlined in some detail in Appendix I(b) entitled Notes on the Methodology. This appendix also explains some of the assumptions underlying the analytical framework.

1.4 ACKNOWLEDGEMENTS

This study has involved contributions from a wide range of individuals and organizations. While it is not possible to refer directly to all the organisations and individuals who contributed to this study, the contributions of the following organisations are acknowledged:

- The World Bank, which initiated the study.
- The Centre for Education Policy Development (CEPD), which served as convenor of the study during the Advisory Panel and Analysis phases, and which provided logistic support, generous accommodation and computer facilities for the writers.
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- Kagiso Trust, which provided funds granted by The European Union (EU) to cover the local costs other than those met by the DBSA.
- The Development Bank of South Africa (DBSA), which undertook the monumental task of accumulating the data for the study.
- The Urban Foundation which provided extensive logistical support, and made possible the participation of Peter Buckland in the project.
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While the contribution of all these organisations and individuals is gratefully acknowledged, they cannot be held responsible for any errors or omissions in the report itself. Nor should this report be construed as necessarily representing the views or policies of any of the individuals or organisations acknowledged here.

2 OVERALL LEVELS OF EDUCATION EXPENDITURE - 1987/8 - 1991/2⁴.

This chapter takes a broad view of the data on education expenditure collected from the nineteen education departments and seven other government departments⁵ which incur expenditure on education projects.

The first point is that the study focuses exclusively on public education, and no attempt is made to assess the very considerable private expenditure on education. A brief overview of the currently available information on private expenditure on education is contained in Appendix II(a). The study also focuses on expenditure on education exclusively, and no attempt was made to accumulate data on the expenditure on public and private provision of training. In addition, the data does not include expenditure by various departments of Health and Agriculture, some of which run Agricultural and Nursing Colleges. Although the study did record expenditure on tertiary education, on the advice of the Advisory Panel the analysis focused principally on primary and secondary education as these are the largest expenditure items.

2.1 THE SHARE OF THE NATIONAL BUDGET ALLOCATED TO EDUCATION

Education has consumed a significant and growing share of the total national budget, and this trend has persisted in the years following the period covered by this study.

Table 2.1 gives the total education expenditure as a percentage of total state expenditure and as a percentage of Gross Domestic Product (GDP). The trends indicated are of such significance that an attempt was made to establish whether they continued beyond the five year period which is the focus of this study. Estimates for 1992/3 and 1993/4 were obtained from the Department of Finance, and these appear to confirm that the trends established during the study period have continued in the subsequent years.

The following key issues emerge from this table:

- The share of total public expenditure consumed by education has steadily increased since 1987/8.
- Public expenditure on education has constituted a steadily increasing proportion of Gross Domestic Product (GDP), rising from 5,8% to 7,3%.

⁴ The Fiscal Year in South Africa runs from 1st April to 31st March the following year.

⁵ These consist of the Departments of Public Works of several governments which were responsible for construction and maintenance contracts, as well as the departments of Development Aid and Foreign Affairs.

	1987/8	1988/9	1989/90	1990/1	1991/2	1992/3	1993/4
Public Education Expenditure	<i>DBSA</i>					<i>Dept. of Finance</i>	
	9 920	11 362	13 654	16 977	19 882	24 393	27 263
Total Public Expenditure	43 284	51 945	61 973	76 036	83 355	102 608	111 574
% of Total Public Exp.	22,9%	21,9%	22,0%	22,3%	23,9%	23,8%	24,4%
% of GDP	5,8%	5,5%	5,7%	6,3%	6,5%	7,3%	7,3%

South Africa's public expenditure on education measured by these indicators is high by international standards.

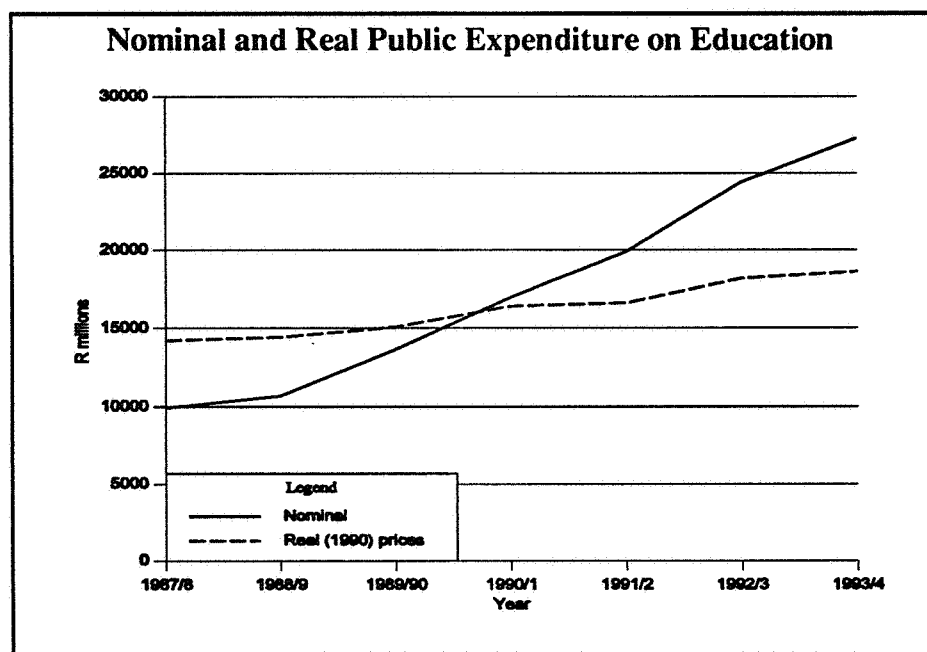
Country	% of GNP Spent on Education
Algeria	9,1%
Botswana	5,6%
Malaysia	5,5%
Iran	4,1%
Mexico	4,1%
Venezuela	4,1%
Brazil	3,9%
Korea	3,7%
Mauritius	3,5%
Uruguay	3,3%
Argentina	1,5%
Indonesia	0,9%

Table 2.2 shows comparisons with some other countries at a similar level of economic development. The comparisons are on the basis of percentage of GNP rather than GDP. The equivalent figure for South Africa in 1990 was 6,2%

No other studies have accumulated as comprehensive a set of data on education expenditure for the whole of South Africa, including the TBVC states. However, comparisons were made with two other sources of data. A study by The Urban Foundation's Education Policy and System Change Unit (Edupol) entitled *The Flow of Funds to Education*, and information from the Department of Finance (see Appendix II(d)). The Edupol study focused largely on the processes, both formal and informal, which influence the flow of funds in education. The estimates of total expenditure on education in that study are slightly lower than the DBSA estimates because of that study's exclusion of the TBVC data. The Department of Finance figures obtained from the Central Statistical Services (CSS) correlate quite closely with the DBSA data (see Appendix II(d)).

2.1.1 Nominal and Real Expenditures on Education⁶

Over the five year period covered by the study, education spending doubled in nominal terms, but increased only 16,9% (CPI index) or 13,5% (GGCE & GDFI indices) in real terms. The figure below gives a graphic representation of the trend using the CPI deflator, and including estimates up to 1993/4.



The following observations can be made :

⁶ Calculations of real expenditure on education vary according to the index used as a measure of the inflation rate. This study considered four possible indices: an implicit General Government Consumption Expenditure deflator (GGCE) & Gross Domestic Fixed Investment deflator (GDFI); the Consumer Price Index (CPI) and an implicit Gross National Product deflator (GNP). Fuller details of the assumptions involved are included in Appendix II(e).

- After adjustment for inflation there is still a steady growth in public expenditure on education, with particularly rapid growth rates between 1990/1 - 1991/2 (8,9%) and 1991/2 - 1992/3 (9,3%), levelling off slightly in the last year to 2,5%.
- The average annual increase in real expenditure over the period is approximately 5,2% per annum, which must be viewed against an annual population growth of 2,2% (Simkins 1994). During the period, the growth rate for the population group aged 6 - 18 was in the region of 2,0%, which suggests that there has been a steady growth in real per capita public funding of education.

2.2 OVERALL ANALYSIS OF RECURRENT EXPENDITURE BY PROGRAMME.

During the period under review, schooling⁷ as a whole, and primary education in particular, has consumed an increasing share of public expenditure on education.

	1987/8	1988/9	1989/90	1990/1	1991/2
Control and Administration	4,3	4,2	4,0	3,7	3,8
Pre-Primary Education	0,7	0,4	0,4	0,5	0,4
Primary Education	38,1	40,2	40,9	42,7	42,8
Secondary Education	30,4	29,5	29,8	30,6	30,9
Private School Education	0,5	0,6	0,6	0,5	0,6
Special Education	2,0	2,1	2,2	2,2	2,1
Children in Need of Care	0,5	0,5	0,5	0,5	0,4
Technical Colleges	2,0	1,5	1,7	1,4	1,5
Teacher Education	3,0	3,6	3,3	3,0	2,9
Technikons	2,5	2,4	2,3	2,4	2,4
Universities	13,0	12,0	11,8	10,6	10,0
Adult and Vocational	0,5	0,4	0,6	0,2	0,3
Related and Support Services	1,0	2,5	1,9	1,7	1,8

⁷ Primary, secondary and special school education.

Table 2.3 indicates the total recurrent expenditure by year and programme expressed as percentages of annual recurrent expenditure. A fuller analysis of the actual totals is provided in Appendix IV(a)

Some of the key issues are:

- Schooling as a whole absorbed over 70% of total recurrent expenditure, rising steadily from 71% in 1987/8 to over 76% in 1991/2.
- Most of the growth in the expenditure on schooling can be accounted for by the very rapid increase in share of primary schooling, rising from 38,1% in 1987/8 to 42,8% in 1991/2.
- Secondary schooling is the second largest programme, and its share has remained relatively constant at around 30% during the period.
- The third highest programme is universities. This programme's share of recurrent expenditure has fallen from 13% to 10% over the period.
- In technical education, there has been a decline in the share spent on technical colleges, while the amount spent on technikon education has remained relatively constant.
- The programme Education Control and Administration, which covers the costs of control and administration of the school and college sectors, absorbed a steadily decreasing share of expenditure, dropping from 4,3% to 3,8%. This occurred at a time when the schooling sector was expanding both in size and share of budget.
- Expenditure on adult and vocational education⁸, pre-primary education and children in need of care, represents a very small proportion of the total recurrent expenditure, and indicates an extremely low level of public provision in these programmes.

⁸ Figures for Adult and Vocational Education do not include expenditure by the Departments of Manpower and other departments involved in training programmes.

2.3 OVERALL ANALYSIS OF RECURRENT EXPENDITURE BY ITEM

Salaries and personnel costs constitute almost three quarters of recurrent expenditure, and this proportion has been growing steadily over the period, at the expense of expenditure on key non-salary inputs such as textbooks, materials and equipment.

Expenditure data was analysed in terms of a standardised set of line items. Table 2.4 indicates the distribution across the main item headings, expressed as a percentage of the total recurrent expenditure for each year.

	1987/8	1988/9	1989/90	1990/1	1991/2
Personnel	67,1	69,0	69,8	73,4	74,7
Administration	22,5	20,7	19,4	18,3	17,1
Stores & Livestock	4,8	4,6	4,8	3,5	3,2
Equipment	2,3	2,1	1,5	1,2	1,5
Land and Buildings	0,3	0,4	1,1	0,4	0,4
Miscellaneous	3,0	3,2	3,0	3,2	3,2

The key issues are:

- Personnel expenditure constitutes by far the largest item; its share of expenditure has increased steadily each year of the study, rising from over 67% to almost 75%, while the budget share allocated to most other items has fallen.
- The growth in expenditure on Personnel has resulted in a decline in the share spent on Stores and Livestock (consisting largely of key instructional materials such as textbooks, stationery, library purchases), Administration (which includes transport and bursaries) and Equipment (both educational and other).
- The share of expenditure on Land and Buildings, has remained relatively constant over the period, with the exception of 1989/90 when there was a fluctuation in this item. The study produced no explanation of this.

2.4 ANALYSIS OF RECURRENT EXPENDITURE BY RACE AND DEPARTMENT

There has been movement towards more equal distribution of expenditure, but this progress has been extremely slow, and glaring disparities across racial groups and among African departments persist.

Table 2.5 indicates the total recurrent expenditure by race expressed as a percentage of annual total.

The following points should be noted:

- Over the study period the budget share for House of Assembly (historically catering for white pupils) has fallen consistently, the share allocated to House of Delegates (Indian) and House of Representatives (Coloured) have declined slightly, and the proportion going to African departments has increased.
- However, when budget shares are compared with population break-down by race, it is clear that spending continues to be characterised by glaring disparities. While whites comprise 13% of the population, they still received in 1991/2 34% of the education budget. At the same time Africans, who make up 75% of the total population, received only 47,5% of education spending.

	1987/8	1988/9	1989/90	1990/1	1991/2	Change
Assembly	41,7	40,0	38,7	35,8	33,9	(18,7)%
Delegates	5,5	5,4	5,4	5,2	5,2	(5,5)%
Representatives	13,8	13,7	13,0	13,3	13,5	(2,2)%
African	39,0	41,0	42,9	45,7	47,5	21,8%

The analysis of overall spending patterns conceals significant variations among the different departments catering for Africans. The information is presented in Table 2.6.

- Among African departments, the share going to SGTs rose fastest.
- KaNgwane shows the greatest rate of growth, with its share increasing by almost 50% from 0,8% to 1,2%.
- The figures indicate slight progress toward more equal distribution among African departments with the share allocated to some of the better funded African departments (DET) rising at a slower rate than the more disadvantaged departments such as KwaZulu and KaNgwane, although QwaQwa, with a high growth rate is an exception. Overall, the rate of change has been very slow.

These figures reflect total recurrent expenditure. Since some of the departments do not offer tertiary education (SGTs were prohibited by law from establishing universities), comparisons across departments need to take this factor into account.

	1987/8	1988/9	1989/90	1990/1	1991/2	Change
DET	16,2	15,6	15,8	16,5	17,2	6,1
SGTs	12,7	14,2	14,9	16,4	17,5	37,8
TBVC	10,1	11,2	12,1	12,7	12,8	26,7
Gazankulu	1,4	1,7	1,5	1,9	2,0	42,9
KaNcwane	0,8	1,0	0,9	1,1	1,2	50,0
KwaNdebele	0,7	0,6	0,7	0,8	0,8	14,3
KwaZulu	5,1	5,5	5,9	6,4	6,6	29,4
Lebowa	4,1	4,6	4,8	5,4	6,0	46,3
QwaQwa	0,7	0,9	1,0	0,9	1,0	43,0
Transkei	4,7	5,1	5,5	5,4	5,7	21,3
Bophuthatswana	2,8	3,0	3,4	3,7	3,8	35,7
Venda	1,2	1,4	1,6	1,7	1,7	41,7
Ciskei	1,5	1,6	1,7	1,9	1,6	6,7

2.5 CAPITAL EXPENDITURE

Although there has been some redistribution of capital expenditure, it remains extremely unevenly distributed, and has not even kept pace with inflation.

Capital expenditure for education departments is handled through a wide range of government agencies and departments. For this reason it is extremely difficult to determine accurately the exact expenditure in any one year. DBSA has obtained returns from most of the Departments of Works and other departments involved in capital projects related to education. Between 1990/91 and 1993/94 disbursements of R962m were made from a special Privatisation Fund⁹, and where relevant, these are included in

⁹ The Privatisation Fund was established by the South African government in 1990. Funds were derived from the privatisation of some state-owned enterprises, and from the sale of oil reserves. The funds were

the figures shown. While every effort was made to ensure the accuracy of this data, it became clear in the investigation that differing definitions of "capital" and the practice of reporting some capital expenditure as "Payments to contractors" and "Transfers to Other Departments" (under recurrent cost items) may have resulted in some under-reporting of capital expenditure. Appendix II(d) contains CSS estimates of capital expenditure which are some 20% higher than the DBSA figures. Figures for Lebowa, Transkei and Bophuthatswana were not available.

	1987/8	1988/9	1989/90	1990/1	1991/2	Change
Assembly	4,4	16,9	17,3	19,5	16,8	281,8
Delegates	8,5	5,7	13,8	9,2	6,5	(23,5)
Representatives	30,9	20,5	17,5	12,3	3,2	(89,6)
African ¹⁰	56,2	56,9	51,5	59,1	73,4	30,6
DET	36,1	33,0	28,6	37,4	36,9	2,2
SGTs (excl Lebowa)	17,8	21,0	19,4	18,0	34,8	95,5
VC	2,3	2,9	3,5	3,7	1,7	(26,1)
Gazankulu	2,4	3,4	3,5	2,6	6,9	187,5
KaNgwane	n/a	1,2	0,9	2,8	4,5	275,0
KwaNdebele	1,0	0,7	0,5	1,2	1,9	90,0
KwaZulu	3,5	8,8	9,8	7,4	14,6	317,1
Lebowa	n/a	n/a	n/a	n/a	n/a	n/a
QwaQwa	4,7	3,6	2,1	2,3	5,5	17,0
Venda	0,8	0,5	0,6	1,5	1,0	25,0
Ciskei	1,4	2,4	3,0	2,3	0,7	(50,0)

Table 2.7 indicates the distribution of reported capital expenditure across the departments expressed as a percentage of the total annual capital expenditure. The

earmarked for addressing capital backlogs in education. The information on this fund and its disbursements was obtained in a communication from Dr R Cilliers, DNE, dated 6th December 1993.

¹⁰ This figure excludes data for Bophuthatswana, Ciskei & Lebowa for which data was not available.

figures given in the table should be regarded with caution, since they do not reflect all the capital expenditure which took place. They do, however, suggest some trends:

- The level of capital expenditure within each department fluctuated from one year to the next, reflecting the tendency, particularly in the poorly funded departments, to determine capital expenditure on the basis of the balance remaining after recurrent commitments are met. This makes long term planning very difficult, and sometimes results in unspent portions of capital budgets being absorbed by overspent recurrent accounts rather than being carried forward to the following year.
- The distribution across races shows some progress in the direction of equality, but inequities still persist. Over the five year period, the House of Assembly absorbed a disproportionate share of capital expenditure.
- Within the African departments over the five year period there is unequal distribution, with the DET (which serves less than 25% of the population) consuming 35% of the total capital expenditure, while the rest of the African departments spent 25,1% of the total.
- The disproportionate allocation to the HoR (which serves 8,6% of the total population) declined steadily and dramatically over the period. This study did not reveal the reasons for this significant decline, nor for the dramatic growth in the share of capital expenditure expended by HoA.
- In the latter years there is significant increase in the share allocated to the poorly funded departments such as KwaZulu and KaNgwane. However, even at its highest, the share spent by KwaZulu, a rapidly growing department with huge backlogs, did not exceed the share spent by the House of Assembly (serving a static population, with a surplus of physical accommodation).
- Appendix III(d) shows that the total sums each year have not kept pace with inflation over the period.
- Even with the additional allocations provided through the Privatisation Fund allocations referred to above and reflected in Table 2.7, only 10 223 new classrooms were built in 1991 and 1992. A recent study¹¹ of school infrastructure requirements cited the DBSA's estimate that 14 000 classrooms a year would have to be built over a five year period to clear the backlog and keep pace with enrolment growth.

Table 2.8 indicates the percentage of total expenditure in each department which was reported as having been spent on capital projects:

¹¹ D C Taylor and J P Smoor (1992) *Approaches to the construction of school infrastructure in South Africa: A World Bank Consultancy Report*

The following observations can be made:

- Overall, capital expenditure as a percentage of total rose slightly to 1989/90, and then fell from a high of 6,0% to 3,5%;
- The HoR experienced a steady decline in the share allocated to capital expenditure, spending under 1% of its budget on capital expenditure in 1991/2;
- There have been quite dramatic fluctuations in the share of total expenditure committed to capital projects from year to year, confirming the impression that capital budgets are frequently determined on the basis of what is left after recurrent costs are met.

	1987/8	1988/9	1989/90	1990/1	1991/2
Assembly	0,6	2,6	2,6	2,6	1,8
Delegates	7,8	6,0	12,6	7,5	4,2
Representatives	11,2	8,4	7,3	4,2	0,8
African (excl Bop & Trans)	10,3	11,1	9,4	8,3	7,7
DET	11,3	11,8	9,7	9,9	7,3
SGTs (excl Lebowa)	10,2	11,8	10,0	7,1	9,8
Gazankulu	9,0	11,6	11,9	6,3	11,4
KaNdwane	n/a	6,6	4,3	7,2	7,9
KwaNdebele	8,1	6,6	4,3	7,2	7,9
KwaZulu	3,8	9,3	9,1	5,4	7,6
QwaQwa	26,7	20,2	10,7	10,9	17,5
ALL DEPARTMENTS *	5,4	5,9	6,0	4,6	3,5

* *Excludes Bophuthatswana, Transkei and Lebowa.*

3 BREAKDOWN OF EXPENDITURE BY PROGRAMME

3.1 INTRODUCTION

Chapter 2 has shown that there are large variations in expenditure on education among departments. In this chapter expenditure is analysed by programme. No attempt is made to cover all the possible issues arising from the DBSA data base, and attention is focused on those issues which the team believe have particular significance for policy-makers. The issues are tackled in descending order according to the share of total expenditure allocated. The figures from which these tables are drawn can be found in Appendices III(a) & (b).

3.2 PRIMARY EDUCATION

3.2.1 Share of expenditure

Primary education constitutes the largest single programme in expenditure terms, with a share of total recurrent expenditure rising from 38,1% to 42,8%. This represents growth of 12,3% over the five year period.

Table 3.1 indicates the way this share differed across departments:

	1987/8	1988/9	1989/90	1990/1	1991/2	Change
Assembly	27,2	26,5	26,4	27,3	27,7	1,8%
Delegates	38,0	38,6	38,9	38,1	38,1	0,3%
Representatives	41,9	51,2	50,8	51,6	51,3	22,4%
African Depts	48,5	50,2	51,3	52,6	51,7	6,6%
DET	43,5	48,4	49,4	51,3	51,6	8,1%
SGTs	52,0	51,0	52,3	54,1	51,7	(0,6%)
TBVC¹²	51,9	51,6	52,7	52,4	51,7	(0,4%)
ALL DEPTS	38,1	40,2	41,0	42,7	42,8	12,3%

¹² The official data for Bophuthatswana and Transkei do not provide a breakdown into primary and secondary phases, and these figures were estimated by DBSA on the basis of teacher deployment.

- The House of Assembly commits just over a quarter of its total recurrent expenditure to primary education, while the African departments spend in excess of half of their recurrent funds on primary education. This is influenced by the fact that the HoA budget includes expenditure on more than half the universities in South Africa.
- In the African departments and in the House of Representatives the share of expenditure committed to primary education has grown steadily through the period. In HoR this probably reflects the recent reduction in the number of teaching posts as part of the rationalisation programme, while in the African departments it is a reflection of the increase in primary enrolments.

3.2.2 Per Capita Expenditure

Per capita expenditure on primary education has increased significantly in nominal terms over the period, but this growth has been very uneven among the different departments, especially the departments serving African populations.

Table 3.2 indicates nominal per capita expenditure on primary education, with an indication of the overall rates of growth.

Table 3.2: Per Capita Recurrent Expenditure on Primary Education by Race, Department and Year (Rands)						
	1987/8	1988/9	1989/90	1990/1	1991/2	Change
Assembly	1 962	2 100	2 452	2 923	3 298	68,1%
Delegates	1 382	1 544	1 907	2 211	2 482	79,6%
Representatives	890	1 205	1 365	1 761	2 070	132,6%
African Departments	345	404	511	677	789	128,7%
ALL DEPARTMENTS	556	638	770	978	1 124	102,2%

- Overall per capita spending has increased by 102%, while the rate of growth was 68% in white education and 79% in Indian education.
- Growth in per capita expenditure was faster in HoR (132%) than in the African departments (128%).
- The gap between white and African per capita expenditure increased in nominal terms from R1 617 to R2 509.

- The major factor responsible for the differences in per capita expenditure is the level of qualifications of the teachers, since personnel costs account for between 89% and 92% of recurrent expenditure at the primary level. (See the section below on Personnel costs)

Table 3.3 gives a break down by African department:

	1987/8	1988/9	1989/90	1990/1	1991/2	Change
DET	430	504	635	823	990	130,2%
SGTs	303	347	431	606	704	132,3%
TBVC	316	384	507	635	712	125,3%
Gazankulu	553	404	456	674	789	42,7%
KaNgwane	285	345	409	601	685	140,4%
KwaNdebele	342	394	511	673	859	151,2%
KwaZulu	226	267	361	516	541	139,4%
Lebowa	358	425	501	690	902	151,5%
QwaQwa	544	724	650	1 075	1 281	135,5%
Transkei¹³	244	289	363	431	486	99,2%
Bophuthatswana	384	462	684	883	1 066	177,6%
Venda	353	451	603	827	927	162,6%
Ciskei	446	579	729	912	941	111,0%
ALL AFRICAN DEPTS	345	404	511	677	789	128,7%

The main points to note are:

- In per capita spending terms, some departments have clearly been favoured (e.g. QwaQwa and Bophuthatswana) and others left behind (e.g. Transkei and KwaZulu). The study team could identify no clear rationale for the disparities in the rates of growth in per capita recurrent expenditure

¹³ See previous footnote regarding Bophuthatswana and Transkei.

- Despite the fast rate of growth in some departments, many departments have started from a very low base. At these rates of growth in per capita spending, it would take and 45 years for Transkei to catch up to HoA spending levels. Even Bophuthatswana, which exhibited the fastest per capita growth over the review period, would take another decade.

Table 3.4 compares per capita expenditure of HoA with other departments:

DEPARTMENT	1987/7		1991/2	
	Rands per capita	Ratio of HoA to Dept	Rands per capita	Ratio of HoA to Dept
HoA	1 962	n/a	3 298	n/a
HoD	1 382	1,4:1	2 482	1,3:1
HoR	890	2,2:1	2 070	1,6:1
African Depts	345	5,7:1	789	4,2:1
QwaQwa	544	3,6:1	1 281	2,6:1
KwaZulu	226	8,7:1	541	6,1:1
Transkei	244	8,0:1	486	6,8:1

- Over the five year period under study, the gap between HoA and the other departments has narrowed. However, in 1991/2, South Africa was still spending 4,2 times as much on a white primary pupil as on the average African (compared with 5,7 times as much in 1987/8).
- The gap is particularly wide in certain African departments. For example, per capita spending on white primary pupils was 6,8 times greater than on pupils in the Transkei in 1991/2.
- In QwaQwa, the gap has narrowed to a ratio of 2,6:1 in 1991/2.

3.3 SECONDARY EDUCATION

3.3.1 Share of expenditure

The share of recurrent expenditure allocated to secondary education has remained relatively static, despite substantial growth in some departments, and stagnation in enrolment in others. On average, the budget share increased by 1,6% across all departments over the five years of the study.

Table 3.5 indicates the share of total expenditure which each department committed to secondary education in each year of the period under review:

	1987/8	1988/9	1989/90	1990/1	1991/2	Change
Assembly	28,7	27,9	27,9	28,0	28,0	(2,4)
Delegates	41,9	42,5	42,1	40,9	40,4	(3,6)
Representatives	36,1	28,7	29,1	29,5	30,1	(16,6)
African Depts	28,4	29,7	30,2	31,7	32,1	11,6
DET	22,8	25,0	26,0	29,2	28,3	24,1
SGTs	32,4	32,9	32,6	33,1	35,2	8,6
TBVC	32,5	32,2	32,8	33,3	32,9	1,2
ALL DEPTS	30,4	29,5	29,8	30,6	30,9	1,6

- The budget share allocated to secondary education has held essentially constant overall, and in particular in HoA, HoD and TBVC systems. However, it has grown by 11,6% on average in African departments and fallen by 16,6% in HoR.
- Among African departments, growth in budget share was greatest in DET, although actual spending share there is still lower than the national average of 30,9%.

The House of Assembly share is relatively low overall because of the high proportion of expenditure in that department allocated to university education. The DET share is lower than that of other African departments largely because past policies encouraged students to attend secondary schools in the Bantustans. The shift from this policy in the mid-1980s has resulted in a fairly rapid growth in the share allocated to DET secondary education. The decline in budget share in HoR appears to be a result of the recent policy of "rationalisation", which involved attempts to utilise teachers on a more cost-effective basis.

3.3.2 Per capita analysis

Growth in per capita spending on secondary education has been uneven, slower than that of primary, and has not substantially closed the funding gaps across races or among different African departments.

Table 3.6 gives the per capita expenditure on secondary education by department from 1987/8 to 1991/2.

Table 3.6: Per Capita Recurrent Expenditure on Secondary Education by Race, Department and Year (Rands)						
	1987/8	1988/9	1989/90	1990/1	1991/2	Change
Assembly	2 967	3 144	3 769	4 520	5 181	74,6%
Delegates	2 347	2 589	3 125	3 680	4 201	79,0%
Representatives	2 154	1 821	2 098	2 750	3 374	56,6%
African Departments	701	775	909	1 154	1 310	86,9%
DET	891	914	1 084	1 360	1 440	61,6%
SGTs	569	649	721	937	1 157	103,3%
TBVC	739	848	1 067	1 319	1 437	66,5%
Gazankulu	863	981	903	1 288	1 487	72,3%
KaNgwane	572	732	700	971	1 003	75,3%
KwaNdebele	603	620	692	921	991	64,3%
KwaZulu	477	524	629	754	1 001	109,9%
Lebowa	594	676	778	1 032	1 275	114,6%
QwaQwa	638	824	792	1 112	1 460	128,8%
Transkei	1 103	1288	1 577	1 795	2 007	82,0%
Bophuthatswana	400	456	647	828	946	136,5%
Venda	705	887	1 033	1 284	1 523	116,0%
Ciskei	615	612	732	1 245	950	54,5%
ALL DEPARTMENTS	1 311	1 324	1 516	1 822	2 036	55,3%

The following observations can be made:

- Real African spending rose only 8% over the period or less than R90 per head (in 1990 Rands).

- The overall rate of growth in African departments has been greater than that in HoA and HoD, while the overall rate of growth in HoR is distorted by the drop between 1987/8 and 1988/9.
- In constant 1990 rands (using CPI deflator) the gap between African and white per capita rates has hardly changed, dropping from R3 246 to R3 233.
- Within the African departments, the rate of growth has varied substantially, with the DET and KwaNdebele growing at less than half the rate of QwaQwa and Bophuthatswana.
- The principal factors responsible for the different per capita expenditure are the qualification level of the teachers and the pupil:teacher ratios. Personnel costs amount to between 85% and 89% of recurrent costs at the secondary level.

Table 3.7 compares per capita expenditure on secondary education in HoA with expenditure in other departments.

DEPARTMENT	1987/7		1991/2	
	Rands per capita	Ratio of HoA to Others	Rands per capita	Ratio of HoA to Others
HoA	2 967	n/a	5 181	
HoD	2 347	1,3:1	4 201	1,2:1
HoR	2 154	1,4:1	3 374	1,5:1
African Depts	701	4,2:1	1 310	4,0:1
Bophuthatswana	403	7,4:1	946	5,5:1

- Although some progress is being made in narrowing the expenditure gap between whites and Africans, it is slight and serious inequality persists. The ratio of per capita expenditure between white and African departments has dropped only marginally, from 4,2:1 to 4,0:1.
- The comparison of per capita expenditure between white and coloured secondary students reveals that the gap there is widening.

3.4 UNIVERSITY EDUCATION

3.4.1 Share of Expenditure

The share of expenditure allocated to universities declined from 13% to 10% over the five years under study. Almost three quarters of the public funding to universities is paid to institutions falling under the House of Assembly.

On the recommendation of the Advisory Panel, this study did not focus on university education in any detail. The comments here reflect the broad trends identified. The study did not obtain enrolment data for universities, and no per capita rates were calculated. The following points can be derived from the tables in the Appendix III(a):

- The universities funded through the House of Assembly accounted for the largest share of the expenditure on university education, ranging from 73,1% in 1987/8 to 71,2% in 1991/2. It should be noted that in the case of universities, department is not a good proxy for race, since UNISA, the largest university in the country, is funded through HoA, and yet its student population is largely African. In addition, many of the universities funded through HoA have significant enrolments of students who are not white.
- Universities funded through the African departments accounted for between 17% and 20% of university expenditure.

3.5 EDUCATION CONTROL AND ADMINISTRATION SERVICES (ECAS)

3.5.1 Share of Expenditure

There are significant variations in share of expenditure allocated to this programme. In relation to the size of the population served, the allocation to House of Assembly is significantly higher than other systems.

This programme accounts for about 4% of total recurrent expenditure, and reflects the expenditure on the control and administration of school and college education. This includes personnel administration, provision and maintenance of fixed assets, policy formulation, head and regional office costs, statutory allocations (Minister's salary), head office, regional and local office costs and non-allocable items.

Tables 3(a) and 3(b) in Appendix III(b) indicate the proportion of each department's total recurrent expenditure allocated to ECAS, and the proportion of total ECAS expenditure absorbed by each department. The following observations can be made:

- In some departments, such as HoA, the ECAS proportion is low (due to the inclusion in the budget of technikons and universities) but the actual spending levels are high.

- There is accordingly a wide range of percentages indicated, from 11,9% in KwaZulu to as little as 1,1% in Venda. These figures may also be distorted by different accounting practices in the various departments.
- Overall the share of expenditure on ECAS has declined slightly over time.
- The share of ECAS expenditure absorbed by the House of Assembly has dropped from 41% to 27% during the period, while the African share has risen significantly. The study did not reveal any clear explanations for this trend.
- If measured against the size of each department in terms of students served by the school and college sectors, there are massive variations across departments.

3.6 TEACHER EDUCATION

This programme accounts for about 3% of recurrent expenditure, although this share differs significantly across different departments. Teacher education was provided in 104 colleges of education in 1991 (reduced to 94 by 1993) and most universities, some technikons and various inservice courses in the departments. This study did not obtain expenditure data on the university training of teachers, but university enrolments are given in DBSA Vol II, Table 32. Few departments have a specific budget item for inservice education of teachers (INSET), and it was very difficult to identify expenditure patterns in inservice education of teachers. In those departments where INSET expenditure is reflected separately in the budget, the spending levels are very low. This section thus focuses largely on provision of pre-service education at colleges of education.

3.6.1 Share of expenditure

The tricameral departments have had a disproportionate share of the teacher education expenditure, but this share has declined over the period, balanced by rapid growth in the share spent by the African departments, particularly the SGTs.

Table 3.8 shows the way this expenditure is spread across the main groups. The following points arise from the table:

- The share of total expenditure on teacher education expended by HoA, HoD and HoR declined during the period, with the most significant decline being in HoA.
- The African departments' share of teacher education expenditure increased dramatically over the period, rising from 38,2% to 54,5%.
- Among African departments, the SGT's share of teacher education expenditure grew extremely rapidly, from around 13% to over 30%. The DET share declined slightly.

	1987/8	1988/9	1989/90	1990/1	1991/2
Assembly	38,3	34,7	32,9	29,4	26,2
Delegates	3,7	2,7	2,8	2,8	2,9
Representatives	19,8	20,4	19,3	17,8	16,4
African	38,2	42,2	45,0	50,0	54,5
DET	20,8	21,1	17,9	18,6	18,1
SGTs	13,0	16,6	22,7	25,3	30,2
TBVC	4,4	4,5	4,4	6,1	6,3

The impact this growth has had on the African departments' budgets is indicated in Table 3.9, which shows the proportion of each African department's budget expended on teacher education.

The following points should be noted:

- While overall the share of recurrent expenditure allocated to teacher education in African departments has remained fairly constant, there have been significant shifts in the distribution of that share.
- The share of expenditure allocated to teacher education by the DET has steadily declined over the period.
- In the SGTs, however, there has been substantial growth in share of expenditure allocated to this programme.
- QwaQwa has expended a consistently high share of expenditure to teacher education, while in the case of Lebowa there was a very rapid growth after 1988 as additional institutions were opened in response to pressures from school leavers.
- The share of expenditure allocated to teacher education in the TBVC systems is relatively low, particularly in the case of Transkei and Bophuthatswana.

	1987/8	1988/9	1989/90	1990/1	1991/2
DET	4,3	4,9	3,7	3,4	3,1
SGTs	3,4	4,2	5,0	4,6	5,0
TBVC	1,4	1,4	1,2	1,4	1,4
Gazankulu	2,5	3,2	4,7	4,6	5,3
KaNgwane	5,2	6,5	6,7	5,2	5,3
KwaNdebele	1,3	1,8	1,7	2,6	2,7
KwaZulu	2,6	2,6	2,4	2,3	3,0
Lebowa	3,9	5,7	7,8	6,9	7,0
QwaQwa	7,9	7,3	7,6	8,6	8,1
Transkei	0,4	0,3	0,3	0,5	0,2
Bophuthatswana	1,5	1,5	1,0	1,5	1,5
Venda	4,4	4,5	3,3	3,0	4,0
Ciskei	2,3	2,3	2,5	2,7	3,0
ALL AFRICAN DEPTS	3,2	3,7	3,4	3,3	3,4

3.6.2 Per capita expenditure

Table 3.10 indicates the per capita expenditure on Colleges of Education:

The following points can be made:

- Per capita expenditure on teacher education colleges varies dramatically among different departments with spending on whites over four times as great as on Africans and over twice as great as on Indians in 1991/2.
- The rate of growth in per capita spending has varied across different departments, with very high rates of growth in HoA and some SGT departments, and moderate or even negative growth in DET and HoD.
- The overall per capita expenditure has increased by 43% in nominal terms, or 8,5% in real terms, using the CPI deflator with a base year of 1990.

Table 3.10: Per Capita Recurrent Expenditure on Colleges of Education by Race, Department and Year (Rands)						
	1987/8	1988/9	1989/90	1990/1	1991/2	Change
Assembly	9 715	11 208	13 177	14 797	23 718	144,1%
Delegates	10 469	8 924	9 247	10 074	9 357	(10,6%)
Representatives	7 986	10 129	11 782	14 190	15 304	91,6%
African Departments	3 467	3 929	4 143	4 860	5 452	57,3%
DET	8 180	9 187	7 821	9 485	10 329	26,3%
SGTs	2 618	3 353	4 653	5 436	6 319	141,4%
TBVC	1 259	1 293	1 182	1 660	1 808	43,6%
Gazankulu	2 434	3 712	4 965	5 965	7 044	189,4%
KaNgwane	3 859	4 123	4 802	5 058	5 739	48,7%
KwaNdebele	1 453	1 615	1 602	2 726	3 278	125,6%
KwaZulu	2 521	2 895	3 160	3 837	5 761	128,5%
Lebowa	2 578	4 010	6 749	6 842	6 740	161,4%
QwaQwa	2 831	2 404	3 256	5 589	7 131	234,8%
Transkei *	458	291	302	498	210	(54,1%)
Bophuthatswana	1 302	1 366	1 107	2 027	2 317	78,0%
Venda	2 129	2 634	2 509	3 383	5 528	158,7%
Ciskei	1 914	2 376	2 477	3 500	2 827	47,7%
ALL DEPARTMENTS	5 623	6 189	6 536	7 240	8 011	42,5%

* Data for Transkei is as provided to DBSA, but may not be accurate.

Table 3.11 was developed to help explain the extent of variance in per capita expenditure. It indicates that the variance cannot be accounted for by staff:student ratios, but that there appear to be significant differences in staff costs.

**Table 3.11: Teaching Staff, Students and Staff Costs
in Teacher Training Colleges.**

Dept	Student nos 1990	Teaching Staff nos 1990	Student staff ratio	All staff nos 1990/91	All Staff costs 1990/91 (R000s)	Cost per staff 1990/91 (R)
Assembly	9 512	921	10,3:1	2 397	101 391	42 299
Delegates	1 333	126	10,5:1	229	11 117	48 546
Reps.	5 989	595	10,1:1	1 072	47 247	44 074
DET	9 393	882	10,6:1	1 517	66 650	43 935
SGTs	22 308	2162	10,3:1	3 805	74 848	19 671
BVC	9069	702	12,9:1	1 269	17 932	14 131

- Staff costs were highest in HoD, although the variation among the tri-cameral departments and DET is not large. Average staff costs in the SGTs and BVC states, however, are considerably lower.
- The staff:student ratios are uniformly low and likely to reflect important inefficiencies in the delivery of pre-service education.
- The very low average staff costs for SGTs and BVC are not caused by a larger number of lower paid non-teaching personnel in the total since in 1990 all departments except HoA had about the same ratios of support to teaching staff at 0,7:1. (In HoA the ratio was 1,6:1).
- One possible explanation for the low staff costs in SGT and TBVC colleges is that the salaries of seconded staff assigned to the colleges are not reflected in the homeland budgets, but are a separate item under the Department of Development Aid.
- Another reason may be the level of teaching staff qualifications. In 1990 for example only 39 per cent and 43 per cent respectively of teachers in the colleges in SGTs and BVC were Category E¹⁴ (Honours degree) and above. The equivalent figure for HoA colleges was 78 per cent.

¹⁴ Teacher qualifications are categorised for salary purposes in South Africa in terms of grades A through G. Grade C represents a teacher with twelve years of schooling and three years of training. Grade E would require a professional qualification plus an Honours degree, or five years study after school completion.

3.7 TECHNIKON EDUCATION¹⁵

3.7.1 Share of Expenditure

On the recommendation of the Advisory Panel, detailed information was not collected on this programme. Nonetheless, on the basis of the information reported in appendices III(a) & (b), the following points can be made;

- Technikon education accounts for about 2,5% of recurrent expenditure overall and this share has not varied significantly over the period.
- Over 80% of this amount is spent on institutions under the control of the House of Assembly, catering very largely for white students.
- African departments account for about 10% of technikon expenditure; this share has not grown in the period under review.

3.8 SPECIAL SCHOOL EDUCATION¹⁶

3.8.1 Share of Expenditure

Provision of special school education has been very uneven, and has proved very costly in most departments.

Special school education is a separate programme providing for physically or mentally handicapped children. Appendix IV(d) provides an analysis of the total expenditure and enrolments on this by department over the five years. This programme accounts for just over 2% of recurrent expenditure, a share that has remained relatively constant over the period. Appendix III(a) shows the distribution of this expenditure across departments. The following observations can be made:

- The most notable point is the very low provision of such schools in all the African departments, with two SGT departments making no provision at all.
- African departments accounted for less than a third of the expenditure, growing from 22% to 31%, with the greatest share in the DET, and less than 5% in the SGTs.

¹⁵ Technikons provide technical and vocational education at the post matric level, and should not be confused with Technical Colleges, which are funded under a separate programme.

¹⁶ "Special school education" should be distinguished from "Specialised Schools", an item from HoA Appropriation Accounts referring to schools with vocationally specialised focus, such as agricultural high schools or technical high schools. "Special education" is also a separate category, and refers to remedial education provided at state primary and secondary schools. Expenditure on Special Education and Specialised Schools is included under the programme Secondary Education in this analysis.

- Expenditure on special school education in the House of Assembly accounted for over half the total allocated to this programme, although the HoA share declined during the period from 56,2% to 47,6%.

3.8.2 Per capita expenditure

Overall, special school education has been provided at very high per capita cost to a very small number of pupils.

Table 3.12 indicates per capita expenditure for those departments for which there is acceptable data. The following observations can be made:

- The expenditure per pupil varies considerably among departments, with a ratio of 1:2:3 for HoD:HoR:HoA, while the highest reported per capita expenditure is in the DET.
- Part of the high per capita expenditure and the fluctuations from year to year can be explained by start-up costs of new institutions, since the pupil numbers are very small in some departments. This may explain the fluctuations in Lebowa.
- One factor which is not reflected in the figures is the level of community contribution, which varies significantly from one department to another, as some departments fund Special Schools as state-aided institutions. The House of Delegates achieved a comparatively low per capita expenditure because of high community contributions.
- On the basis of per capita expenditure the data available indicates that where special school education has been provided it has proved a costly programme.

	1987/8	1988/9	1989/90	1990/1	1991/2
Assembly	8 332	8 746	10 069	12 444	12 966
Delegates	2 092	2 730	3 481	3 991	4 272
Representatives	5 057	5 330	6 494	7 307	8 717
DET	7 165	9 061	10 758	11 311	14 202
4 SGTs	4 235	4 299	9 102	10 237	8 938
Gazankulu	5 594	7 456	6 433	10 182	11 982
KwaZulu	2 230	2 472	2 081	3 519	4 939
Lebowa	11 743	5 101	22 516	20 865	12 137
QwaQwa	3 623	5 384	6 933	9 108	10 843

Some of the spread in expenditure can be explained by the pupil:teacher ratios. Table 3.13 shows these figures for 1991.

Table 3.13: Pupils and Staff in Special School Education 1990/1			
Department	Pupils 1991	Teachers 1991	P:T ratios 1991
HoA	14 546	2 186	6,6:1
HoD	6 132	547	11,2:1
HoR	6 674	852	7,8:1
DET	4 952	876	5,6:1
SGTs	1 594	347	4,6:1
TVC (1990)	1 490	233	6,4:1
TOTAL	35 388	5 041	7,0:1

3.9 TECHNICAL COLLEGE EDUCATION¹⁷

Expenditure on technical colleges is a small proportion of total expenditure and is dominated by the HoA. The share of expenditure on Technical College Education actually declined during the period.

This programme accounts for about 1.5% of total recurrent expenditure, although its share has declined from over 2% in 1987/8. Table 3.14 indicates how the expenditure is spread across departments.

Some observations are:

- The HoA dominates this sector, consuming between 53% and 61% of total expenditure on this programme.
- The share of technical college education expenditure allocated to African departments actually declined during the period, this being largely accounted for by the reduced share in the DET.
- The SGTs accounted for a very small proportion of the expenditure on this programme, although their share did increase from 5.5% to almost 9%. Given the size of the populations served by these departments, this suggests a serious underprovision in those areas.

¹⁷ Technical college education is a programme providing technical/vocational education predominantly at the senior high school level. Technikon education is exclusively post-school, tertiary technical education.

- The share of expenditure on technical college education in the TBVC departments appears to be extremely small. This may be due to the way expenditure is recorded, since few of them have a separate programme for technical colleges. In Bophuthatswana, the technical colleges fall under the control of the Department of Manpower, and this expenditure was not captured in this study, despite several attempts to obtain the information.

	1987/8	1988/9	1989/90	1990/1	1991/2
Assembly	52.9	61.3	52.7	60.5	53.7
Delegates	3.3	4.0	3.5	3.9	3.5
Representatives	10.8	13.7	11.5	15.3	14.2
Africans	33.1	21.0	32.3	20.2	28.6
DET	26.2	10.0	23.8	10.5	18.3
SGTs	5.5	9.9	7.3	7.9	8.9
TVC	1.4	1.1	1.3	1.8	1.4

It was not possible to analyse the expenditure on technical education on a per capita basis because enrolment data was not available on a Full-Time Equivalent (FTE) basis in the DBSA data base. In the case of technical education the high proportion of part-time students makes headcount data unreliable. Table 3.15 was compiled from information provided by the Department of National Education (DNE).

The following points should be noted:

- HoA colleges account for more than half the enrolment.
- HoA and HoD have the highest student:staff ratios, both well above the national average.
- The colleges in the SGTs have very low student:staff ratios, resulting in per capita expenditures of between R10 000 and R12 000, compared with HoA and HoD expenditures of R5 801 and R5 327 per capita.
- Due to low student:teacher ratios, per capita expenditure is exceptionally high.

	FTE Enrolment	Per capita spend (R)	FTE Staff (CS Educators)	Student: Staff ratio
Assembly	24 053	R5 801	1 655	14,5:1
Delegates	2 374	R5 327	148	16,0:1
Representatives	3 848	R9 257	377	10,2:1
DET	6 606	R1 596	536	12,3:1
Gazankulu	196	R8 893	26	7,5:1
KaNgwane	193	R12 093	31	6,2:1
KwaNdebele	363	R6 843	33	11,0:1
KwaZulu	1 215	R11 165	255	4,7:1
Lebowa	1 618	R12 025	178	9,1:1
QwaQwa	159	not available	48	3,3:1
ALL DEPARTMENTS	40 625	n/a	3 287	12,4:1

Source: NATED 02-215 (93/01)

3.10 PRE-PRIMARY EDUCATION

The level of public expenditure on pre-primary education fell from 0,79% in 1987/8 to 0,4% in 1991/2. Since 1988 over 80% of this spending has been in HoA.

Table 3.16 shows the way this expenditure is spread among the departments.

The following observation can be made:

- African departments accounted for less than 7% of expenditure, and the largest department, DET, spent less than one tenth of one per cent of the total. This is partly accounted for by the decision of the DET to provide for a primary school based programme to cope with school-readiness problems.

	1987/8	1988/9	1989/90	1990/1	1991/2
Assembly	48,8	85,0	82,1	83,1	81,3
Delegates	0,9	1,2	1,2	1,0	0,9
Representatives	45,2	8,0	10,5	9,7	11,1
Africans	5,1	5,8	6,1	6,2	6,6
DET	0,0	0,0	0,0	0,0	0,0
SGTs	2,3	1,4	1,8	2,1	2,7
TBVC	2,7	4,4	4,3	4,1	3,9

A 1993 DNE report indicates that pre-primary education was only offered to 195 123 pupils in public ordinary, special and private schools. It appears that white children represent an increasing share of the total (42 per cent according to an analysis by race in 1993, compared with 39 per cent for the share of the HoA in 1990).

One way of assessing the level of provision is to compare enrolment in pre-primary schools with the number of children in grade one. The current number of white pre-primary pupils (81 652) is virtually 100 per cent of the numbers in Grade 1¹⁸, whereas the African numbers (89 210) are exactly 10 per cent of the Grade 1 pupils. Table 3.17 gives the official enrolment within African education departments.

DEPARTMENT	Enrolment	As % of Grade 1 Enrolment
DET	18 419	4
Gazankulu	4 251	9
Lebowa	51 612	44
QwaQwa	5 759	52
KaNdwane, KwaNdebele, KwaZulu	3 252	1

¹⁸ This does not imply universal provision of pre-school education, since many children attend for three or more years. NEPI research estimates that about one third of white children attend pre-schools.

The following points can be made:

- DET in 1993 had the second highest enrolment of children in pre-school classes, but this number constitutes only 4% of the number enrolled in Grade 1. These children are mostly enrolled in Bridging Programme classes in primary schools, and expenditure is reflected under Primary Education. It is therefore not possible to calculate per capita costs on the basis of this data.
- Three of the SGTs spend so little on pre-primary education that their combined enrolment is only one percent of their respective Grade 1 enrolments.
- Grade 1 performs an unofficial pre-school role in many African schools with many underage pupils enrolled officially as Grade 1 pupils. In the early 1980s Lebowa and QwaQwa assigned classrooms at many primary schools to cater for the underage pupils enrolled in Grade 1. This is why their pre-school enrolment figures are high, and the over-enrolment in Grade 1 lower than in other African departments.
- Adequate information is only available to calculate per capita expenditure for two departments, HoA and HoD. In 1990/1 the figures were R1 360 and R1 136 respectively, which is higher than the per capita amount spent on primary education in most African departments.

3.11 ADULT/VOCATIONAL EDUCATION AND TRAINING

Adult and vocational education constitutes a tiny proportion of total recurrent expenditure on education, and the level of expenditure in each department is extremely low. In 1991/92 only four departments recorded expenditure exceeding 1,0% of total expenditure on this item.

Adult and vocational education has been defined for the purpose of the expenditure analysis as all activities of education departments not related to formal education within schools and colleges. Appendix IV(a) shows that, in the five years under review total national expenditure has fluctuated considerably from R36m in 1990/91 to a peak of R72m in 1989/90. (It should be noted that the Department of Manpower spends in the region of R1 billion annually on training.) The National Training Board (NTB) Task Team recently estimated that 12,5 million of the population are illiterate¹⁹, but this figure cannot be apportioned among departments. Nonetheless, it is noteworthy that the expenditure proportions in KwaZulu and Transkei are lowest where the illiteracy problems are among the most severe.²⁰

¹⁹ NTB Task Team (1993): *National Training Strategy Initiative*. This defines "illiterate" as people who have no or inadequate (below Standard 8) formal schooling.

²⁰ NEPI (1992) *Adult Basic Education* Report of the Adult Basic Education Research Group.

3.12 RELATED AND SUPPORT SERVICES

This is the name used in this programme analysis for all the various support activities which help schools (examinations, library, guidance and psychological services and language specialists) as well as support for culture, sport and recreation. In 1991/92 the total expenditure on all these services amounted to R342m, of which HoA's share was 62 per cent.

Unfortunately, HoA and several other departments were unable to provide detailed costs of individual support services in the way DBSA requested. As a result the only two areas where comparisons across departments can be made are in examination services and cultural affairs.

As regards examination services there is a wide gap between expenditure per pupil in HoA, where the service cost R16 per head and African departments where it cost R3, although the gap narrowed during the five year study period. Some of this disparity may be due to the way expenditure is recorded and reported in departments.

3.13 SUMMARY OF FINDINGS

In summary the key findings of this section are:

- a) **Primary education** constitutes the largest single programme in expenditure terms, with a share of total recurrent expenditure rising from 38,1% to 42,8% over the period under review.
- b) Per capita expenditure on **primary education** has increased significantly in nominal terms over the period, but this growth has been very uneven among the different departments, especially the departments serving African populations. The ratio of per capita spending on a white child to that on an African child was 4,2:1 in 1991/2.
- c) The share of recurrent expenditure allocated to **secondary education** has remained relatively static, despite substantial growth in some departments, and stagnation in enrolment in others.
- d) Growth in per capita spending on **secondary education** has been uneven, slower than that of primary, and has not substantially closed the funding gaps across races or among different African departments. In 1991/2 spending on a white student was four times greater than spending on an African student.
- e) The share of expenditure allocated to **universities** declined from 13% to 10% over the five years under study. Almost three quarters of the public funding to universities is paid to institutions falling under the House of Assembly.

- f) There are significant variations in share of expenditure allocated to the programme **Education Control and Administration Services (ECAS)**. In relation to the size of the population served, the allocation to House of Assembly is significantly higher than other departments.
- g) The tricameral departments have had a disproportionate share of the **teacher education** expenditure, but this share has declined over the period, balanced by rapid growth in the share spent by the African departments, particularly the SGTs.
- h) The provision of **special education** for African children is negligible; there were 14 546 white children in such schools and only 6 546 Africans in 1992.
- i) Overall, **special school education** has been provided at very high per capita cost, and served very few children. The House of Delegates achieved a relatively low per capita expenditure because of high community contributions and higher pupil:teacher ratios.
- j) Expenditure on **technical colleges** is a small proportion of total expenditure and is dominated by the HoA, with more than half the students and a steadily growing share of the expenditure.
- k) The level of public expenditure on **pre-primary education** has fallen from 0,79% in 1987/8 to 0,4% in 1991/2. Since 1988 over 80% of this spending has been in HoA.
- l) **Adult and vocational education** constitutes a tiny proportion of total recurrent expenditure on education, and the level of expenditure in each department is extremely low. In 1991/92 only two departments recorded expenditure exceeding 1,0% of total expenditure on this item.

The findings of this section illustrate graphically the profound inequities which formed the basis of apartheid education. These inequities are not simply a function of race, since there are also substantial disparities among different African departments. This suggests that there are some strengths within the African systems which must be built on in the reconstruction of education in South Africa, as well as some weak areas which require specific targeted interventions. The next section explores patterns of expenditure analysed by item to assist in identifying the areas of strength and weakness.

4 BREAKDOWN OF EXPENDITURE BY ITEM

In this section expenditure is analysed by Item, focusing on the policy issues which emerge from the analysis. Appendices V(a) and III(c) provide a detailed breakdown of expenditure by Item for each department in each year, together with tables indicating the amount expended under each Item as a percentage of total recurrent expenditure. The Items are analysed in descending order according to the size of their share of total recurrent expenditure.

4.1 PERSONNEL EXPENDITURE

4.1.1 Distribution across Departments

In all departments except HoA, personnel expenditure had reached more than three quarters of total recurrent expenditure by 1991/2. In some departments, particularly those in the Bantustans, this percentage was over 85%, and in KwaNdebele's case, over 90%. Overall the share of education budgets allocated to personnel costs rose from 67,1% to 74,7% during the five years under study.

Table 4.1 shows that Personnel is increasingly the dominant component of education budgets and that this trend is most striking in the African and coloured departments.

	1987/8	1988/9	1989/90	1990/1	1991/2
Assembly (Note 1)	54,4	54,9	53,6	56,3	57,8
Delegates	74,6	76,7	77,7	76,9	76,2
Representatives	80,5	80,0	82,6	83,9	85,1
African	74,8	77,8	79,5	83,1	83,5
DET	65,6	73,1	76,6	79,1	79,5
SGTs	79,8	80,8	82,1	87,7	87,5
TBVC	83,0	83,3	79,9	82,2	83,2
ALL DEPARTMENTS	67,1	69,0	69,8	73,4	74,7

Note 1: The figure for HoA is distorted by the high tertiary expenditure, which is reported as an "Administration" cost item. Without the tertiary expenditure, the HoA figure for 1991/2 would be 78,9%.

The breakdown among African departments is indicated in Table 4.2:

	1987/8	1988/9	1989/90	1990/1	1991/2
DET	65,6	73,1	76,6	79,1	79,5
Gazankulu	82,7	80,6	88,2	83,7	86,6
KaNcwane	76,1	73,4	84,6	83,8	89,3
KwaNdebele	86,7	85,7	90,0	88,2	90,9
KwaZulu	74,3	75,5	73,9	88,2	88,2
Lebowa	83,8	85,3	87,8	88,7	86,3
QwaQwa	78,5	87,0	88,2	87,6	82,9
Transkei	84,9	82,8	80,3	84,8	85,4
Bophuthatswana	78,9	78,9	80,3	82,2	82,2
Venda	78,8	79,2	83,3	85,0	84,1
Ciskei	88,7	87,2	87,1	88,2	87,6
AFRICAN DEPARTMENTS	74,8	77,8	79,5	83,1	83,5

4.1.2 Distribution across programmes

Personnel expenditure is responsible for 80% to 90% of expenditure in most departments in the key programmes of primary, secondary and special education, and this percentage rose steadily through the period under review.

Appendix V(b) shows personnel costs as a proportion of every programme in every department. The following points emerge from the table:

- In almost all departments in 1990/91 personnel costs accounted for 90 per cent of primary and 85 per cent of secondary school costs (Appendix V(c)).
- These percentages have increased steadily since 1987/88 and they are "crowding out" other expenditure.

Although personnel costs are equally significant in every department's budget, this masks a large number of differences when they are analysed further. The contributory elements of personnel costs which explain this are the basic salary element, the mix of staff grades, the personnel numbers (usually represented by ratios), the age and gender mix and the various allowances, bonuses, pensions etc which are paid by employers. These topics are considered below.

4.1.3 Mix of personnel

Within the education departments staff are classified in three different ways: as "Education personnel" which describes educators in the schools and in control and administration, "other personnel" relating to secretaries and administrators and "service workers" who are the gardeners, messengers etc. The overall salary cost is influenced by the mix of these staff in the department. The average national spread of staff among these three categories in 1990 was:

Education Personnel	79,5%
(teachers and principals)	78,1%
(in control and administration)	1,4%
Service Personnel	11,7%
Other	8,8%

Table 4.3 shows the number of teachers as a percentage of total personnel in each department.

	1987/8	1988/9	1989/90	1990/1	1991/2
Assembly	59,3	58,4	58,5	57,5	59,2
Delegates	85,5	84,8	84,7	85,0	85,3
Representatives	78,5	76,2	76,9	77,9	78,0
African (DET & SGTs)	91,0	91,0	91,6	91,2	92,5
Gazankulu	92,7	93,2	92,4	89,8	88,8
KaNgwane	92,3	92,2	92,7	93,4	94,2
KwaNdebele	88,2	84,4	84,8	85,1	86,6
KwaZulu	97,1	97,6	97,5	97,5	99,6
Lebowa	95,3	96,4	95,3	96,0	95,7
QwaQwa	92,5	92,1	89,1	85,7	85,0

- The average figure of 78,1% conceals a spread in the proportion of education personnel in schools from 59 per cent (HoA) to 99,6 per cent (KwaZulu) and hence a range from 1 per cent to 41 per cent for the other two categories. In all African departments the proportions are Education 91 per cent, Service 4,5 per cent and Other 4,5 per cent.
- The scale of the difference in numbers of service and other personnel between HoA and the other departments is shown graphically in Appendices V(d) & V(e).

The graphs in these appendices reveal that all African departments put together have only one fifth of the number of such staff as HoA. This suggests that teachers in African departments are not getting enough support. The effect of the very low proportion of "service" and "other" staff on the cost of African education is to make the average staff cost higher than it would be in a better balanced system.

4.1.4 Teacher Salaries

The expenditure data compiled by the DBSA does not provide sufficient information to establish average teacher salaries. The study team made use of research recently published by Edupol²¹. The following points emerge:

- The average teacher salary has increased by 30 per cent in real terms between 1988 and 1992, but there are still discrepancies between the average salaries of male and female teachers and in different departments. For example, the average salary for a white male teacher in HoA schools in 1992 was R56 873, while that of an African female in DET schools was R30 073.
- Much of this difference is due to the levels of qualifications of teachers in each department, which are analysed below.

4.1.5 Teacher Qualifications

Qualification Level	HoA	HoD	HoR	DET	SGTs
Less than Matric plus 3 yrs (below M+3)	0,9	3,4	33,7	56,6	55,0
Matric plus 3 years training (M+3)	13,7	29,1	37,5	32,3	31,3
Above M+3 (M+4 to M+7)	82,6	65,4	27,1	10,2	12,8
Uncategorised	2,8	2,1	1,7	0,9	0,9

- Teacher qualifications in South Africa form the basis of an extremely long salary scale with 39 notches. The official norm for primary and secondary teachers is M+3 (three years of training after completion of high school). Table 4.4 shows the spread of teacher qualifications in 1992 among all departments, except the TBVC states.
- More than half the teachers in DET and SGTs did not have M+3 qualifications in 1992²².

²¹ Edupol (1993) *Teacher Salaries in South Africa: A Policy Perspective* Johannesburg: The Urban Foundation

²² *ibid*

- There has been some change over the study period. The DBSA figures indicate that 81,3% of African teachers were below M+3 in 1987/8. A summary of the detailed information on qualifications by department is given in Appendix V(f).
- The percentage of "professionally unqualified" teachers in African departments fell from 21,2 to 13,7 between 1987 and 1991. Appendix V(f) shows that in Lebowa, for example, the unqualified fell from 17 per cent in 1987 to 3 per cent in 1990. However in KaNgwane it still remained above 40 per cent.
- It is clear that as long as the teacher salary scale gives so much weight to qualifications rather than level of responsibility, experience or merit, increasing numbers of M+3 and above teachers will have a large influence on the average personnel cost within departments. This issue is explored in more detail in the Edupol document.

4.1.6 Pupil:Teacher Ratios

Pupil:teacher ratios at primary and secondary levels vary widely across departments, with very low ratios reported in HoA, HoR and HoD, and much higher ratios in African schools.

Dept	Primary		Secondary	
	1987	1991	1987	1991
HoA	18,4:1	18,0:1	14,9:1	14,9:1
HoD	23,9:1	23,7:1	16,9:1	16,2:1
HoR	33,8:1	23,8:1	12,2:1	17,9:1
African (no TBVC) ²³	45,5:1	43,6:1	35,2:1	36,3:1

- Ratios have remained relatively constant except for HoR where primary ratios dropped and secondary ratios rose. In 1991/2, the aggregate pupil:teacher ratios in African schools remained over twice as high as those in all three tri-cameral departments at both primary and secondary levels.
- The implementation of the Model C schools in HoA schools in 1992 will have had the effect of increasing the pupil:teacher ratios. This will only be manifested in the data for 1993.

²³ The figures for African pupil:teacher ratios were supplied by the DNE, and are slightly lower than those yielded by the DBSA data.

4.1.7 Gender of Teachers

Although there are now common salary scales, the lower average salary of women teachers is a key factor in lower personnel costs in some African systems.

- The gender of teachers still has an impact on cost because of the effect of past discrimination which means that women tend to lag behind in qualifications and post level. African women teachers earn only 53 per cent on average of what white men teachers earn. (Edupol 1993)
- The table in Appendix V(g) confirms that the overall gender balance among primary and secondary teachers remained constant (at 62 per cent female) in the period, although the percentages in each department varied widely from 94 per cent female in primary in Transkei to 48 per cent in Delegates. In secondary schools there are more male teachers and the percentage of females ranges from 27 per cent to 68 per cent.

4.1.8 Age of Teachers

The very high proportion of young teachers in the African departments could become very costly as they move up the scale and raise the average salary.

- In 1990 over 50% of the teachers in African departments were under 34 years old, with a further 30% under 44 (Appendix VII). Such a skewed distribution in the teacher corps has serious future fiscal implications
- The average age of teachers in the HoA and HoD is higher than that in either DET or SGT departments. This is particularly striking in the HoD where 47 per cent were over 45 in 1992, compared with 21 per cent in 1987.

4.1.9 Non-Salary Employment Costs

The differences across departments in non-salary costs are significant and could have serious implications for future policy. This issue warrants more detailed investigation.

The main components of extra employment costs other than salaries are bonuses and allowances, housing benefits, medical aid and pension fund contributions. For fully qualified teachers this can be as much as 37 per cent on top of the salary cost, but within departments as a whole the percentage varies according to the numbers of unqualified teachers and the mix of teaching and non-teaching staff.

Table 4.6 shows the non-salary costs as a percentage of total employment costs:

Table 4.6: Non Salary Costs as a Percentage of Total Employment Costs 1987/8 to 1991/2 (%)					
	1987/7	1988/9	1989/90	1990/1	1991/2
Assembly	27,7	26,2	25,7	25,4	27,5
Delegates	19,8	20,6	20,3	15,7	21,0
Representatives	21,7	23,1	18,6	20,5	22,1
African	17,3	17,8	17,8	19,3	20,3
DET	18,6	18,4	18,4	15,5	19,6
SGTs	17,7	17,6	18,7	24,6	21,4
Gazankulu	17,9	17,8	14,9	23,5	21,0
KaNgwane	15,8	15,9	16,6	18,2	16,9
KwaNdebele	14,1	14,4	18,4	17,4	19,5
KwaZulu	20,0	20,0	20,0	27,6	23,0
Lebowa	17,9	17,7	19,7	24,5	20,9
QwaQwa	18,0	16,8	21,4	28,7	24,7

- The importance of non-salary costs varies widely across different departments, being highest in HoA and lowest in the African departments. However, the share of the total employment expenditure allocated to non-salary costs in Africa departments increased over the study period.
- The range in the African departments is puzzling in the light of the relatively low numbers of support staff referred to above. The high figures in QwaQwa cannot be explained by the age or qualification profile of the teaching staff.

4.2 ADMINISTRATION

Administration costs were the second largest item of expenditure, although the share declined from 22,5% to 17,1%. The amounts differed widely among departments, with HoA accounting for the largest share at 36,4%, while many African departments reported spending less than 10% on this item.

Administration as a cost item must be distinguished from the programme Education Control and Administration (ECAS) discussed above. The main cost elements under this item are: transport, bursaries, professional and special services. Comparisons across departments on this item may be distorted by different accounting practices in the departments. Table 4.7 indicates the main trends:

	1987/8	1988/9	1989/90	1990/1	1991/2
Assembly (Note)	11,0	11,1	10,9	10,4	9,8
Delegates	6,9	6,7	6,8	9,1	8,6
Representatives	8,2	8,0	7,0	6,4	4,7
African	15,2	12,4	10,5	9,0	8,9

Note: HoA figures exclude transfers to private schools and payments to universities.

- There have been significant decreases in the share of expenditure allocated to this item in the African departments as well as HoR, and a slight decline in HoA, while HoD allocated a growing share to this item over the five year period.

4.2.1 Transport costs

Transport costs are shown in the expenditure analysis as "pupil transport" and "other transport" and some departments, such as the DET and HoD, have not been able to separate the two costs and have put all the relevant expenditure in "other transport". Detailed breakdowns are given in Appendix V(a). The figures have fluctuated from year to year, and trends are difficult to detect from this data. The most notable is that HoA's share of total expenditure on this item has increased from 42% to 62% over the period.

The study did not determine the number of children transported by any department. However, records of questions asked in the House of Assembly and in the House of Delegates yield the costs per pupil transported as indicated in Table 4.8:

Department	Pupils	R per pupil
Transvaal Education Department (HoA)	45 122	1 352
Cape Education Department (HoA)	8 069	905
Natal Education Department (HoA)	4 233	1 760
OFS Education Department (HoA)	2 833	1 100
Department of Education and Culture (HoD)	15 500	464

- Where it has been provided, pupil transport has proved a costly programme.

- In 1992 the average amount spent per HoA pupil transported was R1 307. This is higher than the average per capita expenditure on primary or secondary education in the African departments.

4.2.2 Bursaries

Policies regarding bursaries differ widely across departments, and the tendency is for the better resourced departments to spend more on this item.

Several different types of expenditure were recorded under this item head. These include bursaries paid by education departments at the primary, secondary and tertiary levels. However, the overall total does not represent the total spent on bursaries because of the wide number of other government agencies and departments offering financial help of some kind to students. There have also been evident differences of interpretation by departments, since some have included grants to schools or colleges in the heading "Bursary". Thus, although the DBSA findings cannot provide reliable totals for bursary expenditure, they can illustrate the wide range of practices adopted by education departments in making bursary payments. For example, only Bophuthatswana and Ciskei reported any bursaries for primary education, only five departments other than HoA financed any secondary pupils and only four any technical college students. The following points are worth noting:

- The amount reported under this item is relatively small, totalling R348m in 1991/2.
- The total bursary and grant expenditure of HoA (excluding sums paid to private schools) amounted to R273m in 1991/92. Bursaries and grants paid by all the other departments put together were R75m.
- There is a great need for clarity and a common policy on bursaries, as it is an issue with relatively high political significance.

4.3 STORES AND LIVESTOCK

Expenditure on educational materials varies considerably among departments, and overall has not kept pace with inflation.

The item heading Stores and Livestock contains the expenditure on textbooks and educational materials, equipment and library purchases. Overall this item was responsible for between three and four per cent of total expenditure, the share declining from 4,8% in 1987/8 to 3,2% in 1991/2. Appendix III(c) indicates the percentage share for each department. The following points can be made:

- In the SGT departments, the item accounted for as much as 10% of total, whereas in the other departments the figure ranged from 1,5% to 5%.
- Textbook expenditure cannot be separately identified by all the education departments and in some cases has been merged with other similar costs such as stationery and library purchases. For this reason the per capita figures in the

Table 4.8 are for all items in the category Stores and Livestock (textbooks, stationery, library purchases and other). Reliable data could not be obtained for TBVC.

- National expenditure on the items within this category has risen in the five year period from R450m to R605m, but this only represents a per capita increase from R51,69 to R59,39, a rate well below inflation.
- The share of total departmental funds spent has dropped from 2,7 per cent to 1,3 per cent in HoA and from 6,5 per cent to 4,1 per cent in all African departments.
- Within these totals there have been erratic fluctuations in departmental spending, although there has been an overall decrease in HoA and an increase in African departments.

Table 4.9 illustrates the extent of the variations across departments and changes over time. Some of this change may be accounted for by varying accounting practices in different departments.

Department	Primary per capita		Secondary per capita	
	1987/8	1991/2	1987/8	1991/2
HoA	58,3	46,5	151,1	116,0
HoD	38,3	46,9	109,2	148,9
HoR	61,6	95,1	139,3	220,2
DET	14,6	20,6	75,3	104,9
KwaZulu	13,0	15,2	79,9	50,9
QwaQwa	63,6	44,1	82,7	240,3
Lebowa	37,4	15,4	80,6	75,7
Gazankulu	30,7	22,5	174,8	156,0
KaNgwane	26,5	19,7	190,2	50,1
KwaNdebele	17,1	29,3	92,7	97,1

Some of the key issues arising from the table are:

- In some African departments the primary per capita expenditure on textbooks and other instructional materials fell in nominal terms (QwaQwa, Lebowa,

Gazankulu, KaNgwane). Expressed in constant 1990 rands this represents a real decline of between 43% and 47% in the case of QwaQwa, Gazankulu and KaNgwane, and a decline of 68% in the case of Lebowa.

- At the secondary level, per capita spending fell in nominal terms in HoA, KwaZulu, Lebowa, Gazankulu and KaNgwane. Expressed in constant 1990 rands using the CPI deflator, this represents a drop in real spending of between 30% and 50% in the case of HoA, Lebowa, KwaZulu and Gazankulu, and almost 80% in the case of KaNgwane. In the latter case, investigations reveal that some of the variance is due to delays in the tendering process which resulted in expenditure being carried forward.

The factors responsible for these variations in expenditure on textbooks and supplies, apart from those noted above, are: the low percentage of textbooks returned to schools in some departments; the rapid growth in enrolments in some departments, and significant variance in the average life of textbooks.

4.3.1 Equipment

Expenditure trends are very similar to those described above. For the first four years of the period, expenditure fell from R211m to R197m, a significant drop if inflation is taken into account, and only rose in the final year to R278m. Within this total HoA actually increased its share to 38 per cent from 36 per cent. In per capita terms, the primary and secondary element of this expenditure ranged from R41 (HoD) to R10 (TBVC) per pupil.

4.3.2 Classrooms

Expenditure on classrooms is not recorded separately in the database. However, because of the policy significance of the issue, an attempt was made to assess the current position with regard to provision. The DBSA findings on capital expenditure generally show considerable annual fluctuations within departments and do not yield data on average cost of classrooms.

The topic of classrooms and the backlog has been extensively covered in a recent report.²⁴ This report made clear that the scale of the backlog depended entirely on the assumptions made about what was a reasonable pupil:classroom ratio. It also found that the surplus classroom capacity in HoA schools could only contribute slightly to the solution. Even if the problem of location of the spare space could be surmounted, the total number of classrooms which might be surplus was estimated at only 3 500, compared with an estimated backlog of 70 000 classrooms.

Table 4.10 describes the position. It has not been possible to get any data from HoA other than for 1991.

Department	Primary		Secondary	
	Enrolment growth	Classroom Growth	Enrolment growth	Classroom Growth
HoA	1	N/A	(6)	N/A
HoD, from 1989 only	6	5	1	-
HoR, from 1988 only	3	11	-	(2)
DET	12	14	67	55
SGTs	15	18	48	45
BVC	3	14	33	40

The change in numbers of African pupils per classroom in the five year period is indicated in Table 4.11:

	Primary		Secondary	
	1987/1	1991/2	1987/8	1991/2
DET	41:1	40:1	46:1	49:1
SGTs	56:1	54:1	48:1	49:1
BVC	49:1	45:1	37:1	35:1

Thus, it can be seen that, with the exception of DET and SGT secondary schools there have been small improvements in the ratios. However, there is a very long way to go before appropriate and acceptable space standards are available to all South Africans.

4.4 DEPARTMENT OF NATIONAL EDUCATION COSTS

The Department of National Education is formally responsible for general policy in "formal, nonformal and informal education" with regard to the norms and standards for financing education, the salaries and conditions of service of staff, the professional registration of teachers, and norms and standards for syllabi and examinations. However,

as one amongst equals, the Minister of National Education has to consult in terms of the existing legislation with the Ministers of the three tricameral departments and the DET to determine broad policy frameworks in these areas. Since this role clearly affects in different ways all education departments (except the TBVC), we have excluded the expenditure from the analysis so far.

The expenditure of the DNE is reported in terms of seven programmes which bear no relation to the standard programme structure developed for this study. Expenditure under only two of these programmes was considered relevant to this study. The first is Education Policy, and this programme constitutes the bulk of total expenditure in the department. The second is entitled Educational Improvements, and appears to serve as a reserve fund to enable the DNE to respond to developments in the policy field. In 1987/8 the total expenditure under these two programmes was R2 161 000, of which R1 587 000 (73 per cent) was expended on the programme National Education Policy. This expenditure constituted less than 0,2 per cent of total education expenditure for 1987/8. In 1990/1, this rose to R54 728 000, or 0,3 per cent of total, and in 1991/2 it dropped back to R39 533 000 (0,2 per cent). The reason for this fluctuation is the allocation of some R50m in 1990/1 and R33m in 1991/2 to the programme Educational Improvements. This expenditure was provided to prepare the way for the restructuring of the departments, and establishment of the Education Coordination Services (ECS).

DNE expenditure was interpreted in terms of the standard item structure used in this investigation, and yields few surprises. Personnel costs constituted between 75 per cent and 77 per cent of recurrent expenditure (there was no capital expenditure reported) in the programme National Education Policy. The DBSA tables list the entire allocation to the programme Educational Improvements under the item head Bursaries, which is misleading as the funds were expended as indicated above.

The only observation which can be made is that, on the basis of these figures, it is clear that the national policy function in the system has constituted a relatively small proportion of total expenditure, and expansion of expenditure to accommodate wider functions would not impact seriously on the overall education budget.

4.5 SUMMARY OF FINDINGS

The key findings of this section can be summarised as follows:

4.5.1 Personnel

- a) In all departments except HoA, personnel expenditure had reached more than three quarters of total recurrent expenditure by 1991/2. In some departments, particularly those in the Bantustans, this percentage was over 85%, and in KwaNdebele's case, over 90%. In all departments the budget share allocated to personnel has increased every year during the study period and if the current policy of linking salary increases to teacher upgrading remains unchanged, the salary bill will soon be so large as to crowd out most non-salary expenditure..

- b) Personnel expenditure absorbs 80% to 90% of expenditure in most departments in the key programmes of primary, secondary and special education, and this percentage rose steadily through the period under review.
- c) Pupil:teacher ratios vary widely among departments, from 22:1 at the primary level in HoA to 45:1 in BVC.
- d) The very high student:staff ratios of African primary and secondary schools are not repeated in all other African programmes such as technical colleges and teacher education. In many of these programmes, the more serious problems are the low levels of teacher qualifications and the low levels of support staff.
- e) Although there are now common salary scales, the lower average salary of women teachers is a key factor in lower personnel costs in some African systems.
- f) In African departments only 9 per cent of all education personnel were support (service and other) staff; this is unlikely to give teachers the backing or administrative help they need. The equivalent HoA percentage was 41 per cent;
- g) The very high proportion of young teachers in the African departments will become very costly as they move up the scale and raise the average salary.
- h) The differences in non-salary personnel costs are significant and could have serious implications for future policy. This issue warrants more detailed investigation.
- i) The principal factor in the uneven per capita expenditure is the qualification level of teachers. This means that if schools are brought together under provincial departments, the differences in per capita expenditure on the different schools will persist until teachers are more evenly distributed and/or remuneration criteria are changed. It also suggests that there may be possibilities for significant redistribution of the residue after salaries from the better resourced schools to the poorer. This issue is explored further in Chapter 6.

4.5.2 Administration Costs

- a) Administration was the second largest item of expenditure, although the share declined from 22,5% to 17.1%. The amounts differed widely among departments, with HoA accounting for the largest share at 36,4%, while many African departments reported spending less than 10% on this item.
- b) R150m was spent in 1990/91 on subsidising transport of various kinds and the bulk of this went to HoA provinces. In 1992 the average HoA school bus subsidy was R1 307 per pupil transported, more than the average cost of the primary or secondary education of any child in an African department.

- c) Policies regarding bursaries differ very widely across departments, and the tendency is for the better resourced departments to spend more on this item.

4.5.3 Stores and Livestock

- a) Expenditure on educational materials varies considerably among departments, and overall has not kept pace with inflation.
- b) Equipment expenditure in schools failed to keep up with inflation over the period, and HoA took an increasing share of the total. In 1991/92 African departments on average spent significantly less per pupil than the tricameral departments.
- c) Classroom construction kept pace with enrolment growth in African departments, but the resulting average ratio of pupils per classroom was usually over twice that of the HoA schools.

5 MEASURING SYSTEM PERFORMANCE

This data is presented in view of the important role that internal efficiency plays in determining overall expenditure. The data must be approached however, with serious caution. Figures on academic survival, throughput and Standard 10 pass rates are generally less reliable (and possibly more prone to manipulation) than data on spending and cannot be taken as authoritative. Further, unlike the other data in this study, this data is offered not as evidence in and of itself, but as proxy for efficiency. Accordingly, conclusions as to efficiency derived from this data should be drawn more tentatively than conclusions as to spending levels, which are prima facie evident in the foregoing data.

The data available to the study team does not permit any sophisticated cost-benefit analyses. However, in an attempt to develop some picture of the internal efficiency of the system, this section focuses on the following indicators of system performance:

- the success rate in Standard 10 examinations;
- various measures of pupil flow through the system:
 - * apparent survival rates from enrolment, through completion of primary (Std 5), junior secondary (Std 8) and Senior secondary school (Std 10).
 - * average age of students in various systems.
 - * comparison of school age enrolment data with school-age population data;
 - * enrolment rates by standard and year

Each of these indicators has limitations, but they are examined to give some general picture of the performance of the various elements of the system.

5.1 STANDARD 10 EXAMINATION RESULTS

While there is a rough correlation between expenditure and Standard 10 examination performance across the racially based groups, there is very little correlation within the African departments themselves.

Table 5.1 indicates a correlation between per capita expenditure at the secondary level and Standard 10 examinations results. This is a very crude measure of system performance, since there are so many intervening variables involved, but the pattern which emerges from this analysis is fairly clear. It should be noted that the HoA expenditure rate was chosen as the basis for the index because it is the highest figure. This does not imply that it is the most efficient department, or that its level of funding is the most appropriate.

Table 5.1: Expenditure and Std 10 Examination Results 1990 (Rands)

	Per capita Secondary expenditure 1989/90	Per capita as % of HoA expenditure	Standard 10 pass rate (%)
Assembly	3 769	100	96
Delegates	3 125	85	95
Representatives	2 098	56	79
African	967	26	37
DET	1 280	34	34
Gazankulu	970	26	36
KaNgwane	700	18	38
KwaNdebele	717	19	29
KwaZulu	645	17	43
Lebowa	778	21	28
QwaQwa	792	21	31
Transkei	1 577	42	44
Bophuthatswana	647	17	52
Venda	1 035	27	40
Ciskei	732	19	43

Note: The TBVC expenditure data was of uneven quality, and may not accurately reflect the expenditure by programme.

- None of the African departments has a pass rate above 52%.
- It is worth noting that the HoD schools achieved an almost identical pass rate to the HoA, with a per capita expenditure of 15% less.
- The relatively good HoR pass rate (79%) on a per capita expenditure of just over half that of HoA must be assessed in light of other evidence indicating a very poor pupil flow and low survival rates.

5.2 PUPIL FLOWS AND TOTAL ENROLMENT

The study was unable to obtain reliable data on repetition and drop-out rates, and thus five measures were devised to assess the flow of pupils through the schooling system, since this factor is critical in establishing the internal efficiency of the system.

5.2.1 Pupil Flows by Standard and Year

The flow rate of pupils through the system varies according to department, with very high drop-out and repeater rates indicated in the HoR and African departments. The great variance among African departments is partly explained by pupil migration from urban primary and secondary schools to rural schools.

Appendix VI(a), drawing on the DBSA data, takes as a starting point the numbers of 1982 Standard 1 pupils and presents it as a percentage of the number who were in 1980 Grade 1, in 1986 Standard 5, in 1989 Standard 8 and in 1991 Standard 10. It is no surprise to see percentages over 100 per cent for the 1980 Sub A/Grade 1 relationship, but the high figures for some African departments raises a problem.

The unusual features of the remainder of the table are:

- the remarkable differences among African departments in pupil flow patterns: whereas the enrolment in Lebowa's Standard 10 class in 1991 was 94 per cent of the 1982 Standard One (more than for HoA), the equivalent figure for Transkei was only 25 per cent. These figures may be distorted by migration of scholars from schools in urban areas to secondary schools in rural areas.
- the strikingly low figures for HoR for Standard 10 and the high fall out in HoR between Standards 8 and 10.
- the relatively high participation rate for women. This is an unusual feature for education systems outside Southern Africa, and is partly a product of the migrant labour system. It does not appear to be directly linked to expenditure patterns in education.

5.2.2 Completion Rates of Pupils in African Departments

The percentage of the 1981 intake into African schools who completed Standard 10 in 1992 varies radically among different African departments, with rates as low as 6,1% and as high as 32,9%.

The Research Institute for Education Planning (RIEP) of the University of the Orange Free State in Bloemfontein provided the study team with an analysis of its data on pupil flows and related it to information on examination passes several years later. Thus, although the results do not represent a precise cohort analysis, they can be used to supplement the findings of Table 6(a) in Appendix VI(a), which looked only at the enrolment of pupils within the Standards and not those who passed. The table has the advantage of indicating completion rates, but it is distorted by the high over-enrolment in Grade 1 African classes. The results of RIEP's analysis are shown in Table 5.2:

Table 5.2: Completion Rates of Pupils Through African Schools			
Department	1981 SSA enrolment	Percentage completing Std 8 1990	Percentage completing Std 10 1992
DET	315 925	21,3	12,3
Gazankulu	31 383	32,8	32,9
KaNgwane	18 581	51,9	26,2
KwaNdebele	13 285	50,9	24,3
KwaZulu	185 605	27,3	10,1
Lebowa	89 864	47,1	31,6
QwaQwa	10 136	53,3	24,6
Transkei	195 309	10,8	6,1
Bophuthatswana	71 799	33,2	24,3
Venda	26 375	29,6	31,0
Ciskei	44 547	19,9	12,2

- As before, the range of performance is striking; QwaQwa, KaNgwane, KwaNdebele and Lebowa had the highest completion rates at Standard 8, but these did not all flow through to Standard 10. The QwaQwa and Lebowa strategy of running pre-school classes for underage Grade 1 pupils was not in operation in 1981.
- Transkei, KwaZulu and Ciskei were poor performers in both sets of examinations, with Transkei giving particular cause for concern. It is interesting to note that the numbers passing Standard 10 in Venda and Gazankulu either exceeded or matched the numbers in Standard 8. Again, these figures could have been affected by pupil migration, since there is little evidence of very high retention rates at schools in these areas.

5.2.3 Age profiles of pupils

Over two thirds of African pupils are outside the three year "ideal age" ranges in Standards 5, 8 and 10, and this proportion has not improved during the period under review.

Since reliable statistics on repeaters are not kept in all schools, one way of assessing the numbers of those who stay on for second, third or fourth attempts is to look at the age of those in each standard compared with the "ideal age". RIEP have defined the "ideal

age" as being a three year span, with 7-9 for Standard 1, 11-13 for Standard 5, 14-16 for Standard 8 and 16-18 for Standard 10. Table 5.3 gives the percentages of those in Standards 5, 8 and 10 who are of the "ideal age".

Department	1989			1992		
	Std 5	Std 8	Std 10	Std 5	Std 8	Std 10
HoA (1988/91)	97	95	96	95	93	91
HoD	93	85	88	79	75	83
HoR	60	65	75	66	67	76
DET	40	32	31	44	33	28
Gazankulu	44	36	30	52	40	32
KaNdwane	44	36	32	48	40	39
KwaNdebele	36	28	25	43	31	25
KwaZulu	43	39	35	47	40	37
Lebowa	56	38	27	63	42	30
QwaQwa	30	29	26	50	32	26
Transkei	42	39	34	39	36	30
Bophuthatswana	40	35	32	45	40	34
Venda	53	35	32	45	40	34
Ciskei	45	32	27	49	30	25

- The table shows an increase in the "ideal age" proportion in KaNdwane and Lebowa and a decrease in HoD, Transkei and Ciskei.
- There does not appear to be any correlation, however, in the African departments between a high percentage of ideal age pupils and a higher completion rate in Table 5.2. KwaZulu, which had the second highest proportion of ideal age pupils, did not perform well in the flow rates.
- What the African departments' results may highlight is the difficulty of teaching in standards with a wide age range of pupils, many of whom will be repeating for the second or third time; for example, there were 35 per cent of pupils in SGTs in Standard 10 in 1992 who were outside even a five year age range.

5.2.4 Average age of pupils

A comparison of average ages suggests that African pupils take on average seventeen months longer to complete the twelve year schooling programme than HoA pupils.

This is shown in Table 5.4 drawing on data prepared for the study team by RIEP:

	SSA	Std 1	Std 5	Std 8	Std 10
HoA (1991)	6,3	8,3	12,3	15,3	17,4
HoR	6,5	8,8	13,1	16,1	17,7
HoD	6,1	7,9	13,1	16,2	18,0
DET	7,0	9,7	14,0	17,5	19,6
SGTs	7,0	9,4	13,7	17,2	19,5
TBVC	7,3	9,7	14,0	17,4	19,6

- The table suggests that it takes on average 12,1 years to move from Grade One through Standard 10 in HoA schools, and between 13,3 and 13,6 years in the African departments.
- The gradually widening age gap among the African departments and the HoA is very noticeable and the high average age for Africans in Standard 10 is confirmed by DBSA's Table 10E showing more than 210,000 pupils over 21 still in the school system.
- This indicator provides only an indication of pupil flows from Grade 1 right through to Standard 10, and does not take into account the massive wastage in the African departments.

5.2.5 Enrolment rates

The total Standard 10 enrolment in African departments (including over-age pupils) is just 50% of the population of African youth of Standard 10 age.

Comparisons of the school enrolments with population figures for each age group can help to identify the level of repeating (since good school records are not available). Table 5.5 draws on Table 2 in Appendix VII(c) and presents estimates of the net enrolment rates by race and phase:

Table 5.5: Net Enrolment Rates by Race and Phase 1991

	SSA - Std 5 (ages 6- 12 yrs)	Std 6 - Std 8 (ages 13 - 15)	Std 9 - Std 10 (ages 16-17)
House of Assembly	98	99	83
House of Delegates	104	106	86
House of Representatives	104	84	41
African Departments	90	66	31
TOTAL	92	75	45

Note: The occurrence of Net Enrolment Ratios greater than 100% indicate the limitations of the demographic data, and may also be inflated by the number of African pupils registered in HoD & HoR schools. The calculations for Std 6 and above take account of the number of high school age children in primary school.

The following points can be made:

- Only the HoA and HoD can be said to have full participation rates at primary and secondary levels, while the correct age enrolment of African children above Standard 5 drops off seriously.
- The African and Coloured departments perform very poorly at the senior high school level.

5.3 SUMMARY OF FINDINGS

Measures of system performance in education are notoriously unreliable. Where the systems which are being assessed have very poor data, these measures become even more problematic. Very few departments in South Africa were able to provide reliable data on drop-out, repeater and completion rates, and as a result this analysis was forced to use other indicators as proxies for this data. The key conclusions which can be reached on the basis of this analysis are:

- a) Although there is a correlation between Standard 10 examination results and expenditure across racial groups, there is little correlation within the African departments.
- b) The flow rate of pupils through the system varies according to department, with very high drop-out and repeater rates indicated in the HoR and African departments. The great variance among African departments is partly explained by pupil migration from urban primary schools to rural high schools.

- c) The percentage of the 1981 intake into African schools who completed Standard 10 in 1992 varies radically across different African departments, with rates as low as 6,1% and as high as 32,9%.
- d) Over two thirds of African pupils are outside the three year "ideal age" ranges in Standards 5, 8 and 10, and this proportion has not improved during the period under review.
- e) The very wide age range in the African departments suggests a high level of drop-out, drop-in and repetition in the systems concerned. Apart from the lack of compulsory education for Africans, this trend is clearly influenced by factors both internal to the system, such as teaching, availability of materials and facilities, and to factors external to the system, such as the social conditions, the collapse in the culture of learning in many areas, the labour market and the impact of labour migration.
- f) A comparison of average ages suggests that African pupils take on average seventeen months longer to complete the twelve year schooling programme than HoA pupils.
- g) The gross Standard 10 enrolment rate is below 50%, which means that net enrolment is significantly lower.
- h) Perhaps the most important conclusion that can be reached is that measures of system performance which do not draw on reliable data or which rest on crude approximations yield highly variable results. If performance is to be a criterion in a future system, considerable effort will have to be devoted to developing agreement on appropriate performance criteria, and measures put in place to ensure that adequate data is collected, analysed and incorporated into the planning process.

6 POLICIES TO REDRESS INEQUALITY AND INCREASE EFFICIENCY

Redressing past inequalities through expanding access and improving educational quality will require some additional resources and better use of existing resources. This section therefore provides some preliminary discussion on some of the major areas where additional resources must be spent, and other areas where the potential for better use of existing resources looks most promising. It is not in any way exhaustive, but is intended to add to the broader debate on the budgetary implications of some key policy changes. Using the data developed for this study and other data, staff at the DBSA have developed a cost modelling instrument²⁵ which would assist calculations of the overall costs of provision under a range of changed basic policy assumptions. The reader is referred to this for overall cost estimates. This section deals with a set of specific policy reforms.

6.1 PROJECTED COSTS OF REDRESSING INEQUALITY

This section examines the scale of some reforms in capital and recurrent expenditure:

6.1.1 Capital Costs

The Taylor and Smoor study referred to in Chapter 2 determined that, on the basis of a 40:1 pupil:classroom ratio at the primary level, and a 35:1 ratio at the secondary level, an additional 29 113 primary classrooms and 14 099 secondary classrooms were required in 1991 to meet the needs of children presently in school. Taylor and Smoor propose a building programme with a mix of new schools and additional classrooms in urban and rural areas at primary and secondary levels. On their formula an average classroom cost of R59 535 per classroom can be calculated. This unit cost includes the cost of toilets and other facilities, calculated in 1990 rands, but excludes the cost of furniture.

In 1991/2 rands this amounts to a total of R3.1bn to meet the existing backlog in 1991/2. Providing accommodation for the estimated 850 000 children of school-going age not presently in school (see next section) could add a further R1.3bn to this figure if all school-age children were to return to school immediately. However, especially in view of the fact that absorbing the backlog will result in a temporary bulge in enrolment levels, this figure could be significantly reduced through double sessioning in areas where this is practical.

6.1.2 Recurrent Costs

With the information assembled for this study it is now possible to estimate the recurrent costs of providing education for school age children not currently in school. Such calculations, however, are bedeviled by problems in the reliability and accuracy of the currently available demographic data. Data obtained from the Central Statistical Services (CSS) and endorsed by demographers on the study team differed significantly from those

²⁵ DBSA (1993) *Primary and Secondary Education in South Africa: data, policy issues, indicators and scenarios* Development Bank of Southern Africa Development Information Paper.

tabled by the DBSA. The CSS figures suggest a total of 1,3m children of school age who are not in school, whereas the DBSA estimate is over 2,4m. A full account of the issue is explored in Appendix VI(c).

The Study Team concluded that it will not be possible to determine which of the two demographic estimates is correct. However, for the purposes of this study the official data from CSS is used on this basis. Table 6.1 indicates the estimated numbers of children in the population who are not currently in school for each phase:

Schooling Phase	Number
Primary (Grade 1 - Standard 5)	505 300
Junior Secondary (Standards 5 - 8)	347 400
Primary and Junior Secondary (G1 - Std 8)	852 700
Senior Secondary (Standards 9 - 10)	438 800
TOTAL (Grade 1 - Std 10)	1 291 500

- The figures suggest that approximately 850 000 pupils who are of primary and junior secondary school age are not currently in school. The vast majority of these are African pupils. The ERS provides for nine years of compulsory schooling, ending in Standard 7, which would imply slightly lower figure. The current ANC proposals call for the addition of a pre-school "Reception Year", which would add significantly to the figure, since very few of the affected age group are currently in school.
- The study assumes, as do most specialists, that only a small proportion of this number have had **no schooling** at all. If, therefore, the average per capita expenditure for primary and secondary education combined in the African system is assumed, it can be estimated that the inclusion of these pupils in the system would add at least R1 062m to recurrent costs, assuming no significant economies of scale. If the current per capita expenditure in the HoA were assumed, the cost would be nearer to R3bn.
- Although a significant proportion of the school places to accommodate these children exist within the current schooling system, they are currently filled by over-age children. It is unlikely that these children will simply be accommodated in adult learning programmes, and the absorption of the currently out-of-school youth will create a temporary bulge in the enrolment figures.
- These calculations indicate that this is an issue for which financial and physical planning provision must be made. The cost implications indicated here suggest that it is essential that efforts be made soon to resolve the controversy over the accuracy of the demographic data, since a marginal underestimate in the number of school-age children in the population can have a very substantial impact on the estimates of out-of-school youth.

Teachers salaries were shown to be much lower on average in African schools than in the tricameral departments and the principal reason was the low average level of qualifications attained by African teachers. It is obviously very important to improve the qualifications level of some of the teachers in African schools. If M+3 were taken to be an appropriate minimum teacher qualification, Edupol (1993) has estimated that the numbers to be upgraded to M+3 (Category C status) are 145 000. Since it was not possible to obtain costings for the current in-service training provision, this study cannot advise on the costs of this up-grading programme. Edupol has however estimated that if the current links between qualifications and salary levels are maintained the upgrading could add almost R800m to the annual salary bill in 1993 prices.

Non-teaching personnel in African schools were shown in Chapter 3 to be very poorly provided; current numbers imply either that necessary support functions are not being performed or that teaching staff are having to do them at an unnecessarily high opportunity cost. There could well be a case on grounds of operational efficiency for strengthening the numbers of "service workers" and "other personnel". If future ratios were increased so that the support staff numbers in African schools were in line with the current national averages (educational personnel - 80 per cent, all others - 20 per cent), about 35 000 extra people would be needed. If they were paid at the average salary rates of 1991/92, the extra annual salary costs would amount to R336m. Any programme of this kind would have to be phased in over a period, as it would need to be matched with the development of middle-management capacity within the schools systems to ensure cost effective use of additional staff.

Non-salary employment costs such as bonuses, allowances, housing subsidies and medical aid subsidies were discussed in a previous section. There is a risk that there could be a large extra cost if the high level of non-salary personnel expenditure which exists in some departments becomes the norm for the new provincial authorities. This will be an urgent issue to tackle at provincial level. As teachers gain extra qualifications more of them will be entitled to the full range of allowances, but even before this there is scope for different local interpretation of personnel policies.

Expenditure on textbooks, stationery and materials has not kept pace with inflation, having increased in nominal per capita terms from only R51 to R59 in five years (a decrease from R61,52 to R54,18 using 1990 constant rands on the CPI deflator). It was illustrated earlier that there is at present a wide range of per capita spending in primary and secondary schools by department. If policy makers decide to increase the average per capita allocation, it will be important that within provinces this does not get translated into a percentage increase across the board for all schools, but that the extra is used to improve the supply to the most poorly provided schools. International evidence suggests that expenditure on this item can bring significant returns in terms of improved quality at relatively low cost. Increasing expenditure on this item by 50% would bring add an additional R122m to total annual expenditure in 1991/2 prices. However, any such reform should be accompanied by measures to ensure more efficient management and control of textbooks.

Equipment is another area of relatively low expenditure which has suffered in the last five years with R155m allocated to primary, secondary and special schools in 1991/92. The cost of a 50 per cent increase in the per capita allocation to African schools would

be R50m and this would almost bring them into line with the allocation to HoA schools in 1991/92.

Transport costs for pupils in HoA and HoD schools absorbed R85m in subsidy in 1992, with the average subsidy per child transported ranging from R464 in HoD to R1 307 in HoA. Should it be decided to provide similar services for some rural African schools where parents cannot pay, the cost implications will be important.

Bursaries have absorbed very different proportions of public funds for education in the various departments, and there is a great need for some standardisation of policies on bursaries to ensure that any additional expenditure on bursaries which must result from a commitment to equalising opportunity will be spent on the genuinely needy and deserving.

6.2 AREAS FOR POTENTIAL COST SAVINGS

This section explores possible areas for efficiency gains in the system, targeting pupil:teacher ratios as the most significant component of expenditure in schools and colleges. Two alternative scenarios are explored in section 6.2.1 and 6.2.2, below.

6.2.1 Primary and Secondary Teachers in HoA

The 1991 HoA average pupil:teacher ratios of 18,0:1 and 14,9:1 at the primary and secondary levels respectively suggest possible areas for significant efficiency gains. If it were possible to increase enrolments to attain average pupil:teacher ratios of 35:1 at the primary level and 32:1²⁶ at the secondary level, approximately 595 477 additional pupils could be brought into the schools presently administered by HoA. This would have the effect of reducing the per capita expenditure in schools in that department from an average of R3 714 per pupil to around R2 430, taking into account the additional non-teacher costs of some R214m. In view of the scale of the challenge facing the system as a whole, the overall impact of such a measure would be limited, and may have more significance in terms of equity than in terms of overall cost savings. If it is assumed that accommodating these children in HoA schools would make room for the provision of schooling to an additional 595 477 children at an additional cost of R214m, then the savings, based on the average per capita costs of primary and secondary schooling would be in the region of R725m. However, even if these children could be accommodated in the HoA schools, it is likely that the vacancies created in the African schools would be offset against classroom backlogs and high pupil teacher ratios.

²⁶ These target ratios were used by the government's ERS study, and are not out of line with the proposals in the recent ANC Policy Framework for Education and Training Discussion Document which indicated a maximum class size of 40 as a target.

6.2.2 Optimal Utilisation of Classrooms in HoA

A further consideration is that the proposed increase in enrolment would result in considerable congestion in the HoA classrooms, many of which were constructed using space norms for classes of 30 pupils. There is also the question of how many HoA classrooms would be accessible to African pupils. Appendix VII illustrates an alternative approach which uses the current classroom capacity of the HoA schools as the dependent variable, and estimates the costs involved in optimal utilisation of these schools, assuming the same staff numbers. If pupil:classroom ratios of 40:1 in the primary and 35:1 in the secondary were used, per capita expenditure would drop from R3 298 to R1 960 at the primary level, and R5 181 to R3 322 at the secondary level, in 1991/2 rands. The table also explores other classroom ratios, and indicates that between one quarter and one half of a million additional pupils could be accommodated in the HoA schools at very limited additional cost. On the assumption used in 6.2.1, the theoretical savings would be in the region of R330m to R560m, depending on the additional pupils enrolled. The same caveat regarding this calculation applies.

6.2.3 Staff in Colleges of Education

The difference in per capita costs for teacher education between the relatively well-resourced institutions falling under the tri-cameral departments and the less well resourced SGT and TBVC colleges is accounted for by the unit costs per staff member, and not by the student:staff ratios which remain relatively constant at between 10:1 and 12:1. Nevertheless, the high per capita costs of teaching staff in these institutions and the relatively generous staffing provision suggest that significant savings could be achieved by increasing the student:staff ratios to levels closer to 15:1 or 18:1. Increasing enrolment by 50% without changing staff allocation could save as much as R276m. However, it should be noted also that the high proportion of un- and underqualified teachers in the system, and the potential growth in enrolments resulting from a commitment to compulsory education will require a major initiative in teacher development, both inservice and preservice. With the possibility of significant expansion of the system there are clear opportunities for more efficient use of staff at colleges of education; expansion on the basis of the present very high unit costs would be prohibitive. In the case of the Colleges of Education, it is essential that reforms are introduced to ensure improvements in quality of delivery. Clearly little would be gained from measures which resulted in improved efficiency in the production of poor quality teachers.

6.2.4 Staff in Technical Colleges

Similarly, there are clearly efficiency gains to be derived from more cost effective use of staff in Technical Colleges, since this study has revealed some very low levels of staff utilisation. It is calculated that a more efficient use of staff at these colleges could yield savings of R13m. In addition, these institutions proved to be costly to run and care should be taken to ensure that the curricular offerings are related to the employment market and development needs of the country to improve external efficiency.

6.3 AN INITIAL STEP TOWARDS REDISTRIBUTION IN THE SYSTEM

Table 6.2 explores the implications of the data for strategies to redistribute resources in education. The high percentage of expenditure on personnel costs constrains redistribution, assuming policies to effect the redistribution of teachers or teacher qualifications are implemented gradually.

	Enrolment (Pupils)	Before Redistribution		After Redistribution		Redistrib- uted rands (R000s)
		Employ- ment costs as %-age	Per Capita Expenditure after salaries (Rands)	Employ- ment costs as %-age	Per Capita Expenditure after salaries (Rands)	
Assembly	982 101	80,8	893	94,3	228	(652 577)
Delegates	268 972	89,5	344	92,8	228	(31 060)
Representatives	882 362	85,7	394	91,2	228	(146 597)
African	8 141 606	87,6	126	79,7	228	830 234
DET	2 359 141	87,1	163	82,9	228	153 416
SGT	3 457 796	87,8	108	77,3	228	416 799
TBVC	2 324 669	88,0	116	79,0	228	260 019
Gazankulu	341 879	86,6	148	80,8	228	27 509
KaNgwane	249 067	89,3	93	77,4	228	33 565
KwaNdebele	151 398	90,9	93	80,2	228	20 479
KwaZulu	1 619 999	89,3	66	70,7	228	262 488
Lebowa	982 008	86,3	158	81,3	228	69 335
QwaQwa	113 445	87,7	198	86,1	228	3 423
Transkei	1 207 449	97,5	71	77,0	228	189 281
Bop.	593 459	80,8	213	79,7	228	8 927
Venda	246 381	91,1	109	83,1	228	29 292
Ciskei	277 380	89,4	111	80,3	228	32 518
ALL DEPTS	10 275 041	85,5	228	85,5	228	0

There are some systemic processes which will facilitate redistribution of teachers, such as the turn-over rate of staff, but these will take time to effect. In addition, it will be relatively simple to deploy administrative staff more equitably once various departments are amalgamated.

However, in the first phase of the transition the expenditure on salaries is likely to remain essentially the same since the staff will continue to work in the schools where they are currently employed. This section explores the possibilities for redistribution among departments of the residue of recurrent expenditure after salaries. Clearly this should be initiated as only one of a number of steps in the process of redistribution of resources.

Table 6.2 indicates an estimate, based on 1991/2 data, of the implications of a theoretical redistribution of the funds remaining after personnel costs. The table indicates that personnel costs in 1991/2 absorbed on average 87,6 per cent of recurrent expenditure (excluding expenditure on universities, technikons and private schools) in the African system, and 80,8 per cent in the white system. In per capita terms, the funds expended after personnel costs ranged from R71 (Transkei) to R893 (House of Assembly). The average expenditure per capita after salaries was R228.

In the second half of the table, the residual funds after personnel costs are redistributed equally to all departments. The impact is to raise personnel costs as a percentage of total recurrent expenditure in all but the African departments. In those departments, the total amount involved is R830m, but the impact is quite substantial. Transkei's allocation, for example, would rise by 221 per cent, from R71 per pupil to R228. Overall, schools under the control of African departments would realise a growth, on average, of 81 per cent, with the poorer departments receiving between one and two hundred per cent improvements in allocations after personnel costs. HoA, HoD and HoR schools would experience a substantial cut in the residual funds allocated to them, and would be forced to implement economies and/or develop strategies to raise additional funds from communities if they are to maintain present expenditure levels.

Although this is purely a theoretical exercise, it does demonstrate that there is scope for immediate redistribution of resources without paralysing the system. Such steps would have to be seen as the first phase in a process which would lead to more equal per capita expenditure through redeployment of teachers, redistribution of teacher qualifications, and the adjustment of teacher salary scales.

6.4 ESTIMATING PROVINCIAL EDUCATION COSTS

A member of the team, Andrew Donaldson of the Unit for Fiscal Analysis, Department of Finance, attempted to calculate the current expenditure on primary and secondary education by province. The calculation attempts to assess the distribution by department of the present enrolment in each province, and then to divide the estimates of 1990/1 figures for total expenditure on public schooling accordingly. A full explanation of the methodology is contained in Appendix II. The range of per capita expenditure revealed is important for any attempt to establish a standardised per capita formula for allocation of education funds to the provincial governments.

Table 6.3 below summarises the results yielded by the calculation.

Table 6.3: 1990/1 Public Ordinary School Expenditure by Province			
	Enrolment	Expenditure (R000)	Per capita (R)
Western Cape	753 795	1 641 310	2 177
Northern Cape	181 486	337 343	1 859
Eastern Cape	1 755 929	1 665 284	948
North West	781 663	834 411	1067
OFS	605 110	760 125	1256
Natal	2 076 110	2 012 761	969
Eastern Transvaal	649 562	675 976	1 041
Northern Transvaal	1 566 691	1 379 410	892
PWV	1 259 116	2 343 568	1 861
TOTAL	9 629 462	11 668 188	1 212

Note: These figures are based on 1990/1 data. Recent work by EduSource²⁷ confirms the broad distribution of enrolment, although it indicates a much higher enrolment especially in the Eastern Cape, drawing on 1993 data. It does not provide a breakdown of expenditure.

A number of points emerge from the table, which shows that, at current levels of expenditure, there are very significant disparities of the order of 2:1 between different provinces. Any analysis of ways to eliminate spending disparities across provinces should take into account the following issues:

- Since teacher salaries constitute approximately 90% of expenditure in most departments, an equal per capita allocation to each province would create a situation where some provinces would have to retrench staff, while others would be in a position to increase staff by up to 40%.
- The per capita expenditure figures are affected by the pupil:teacher ratios and by teacher qualification levels. Both factors would have to be taken into account in determining a workable subsidy formula.
- One possible approach is to establish a basic per capita level, and then measure the actual allocations to enable departments to continue to function against that. This would yield a figure similar to the SANEP "a-value". A critical factor would be to ensure that this is made public so that progress towards equitable funding is visible and measurable.

6.5 SUMMARY OF FINDINGS

This section has sought to examine some of the cost implications of possible reforms to the system suggested by the findings to date. The findings can be summarised as follows:

a) Estimated new costs include the following:

	Rands
Capital expenditure for pupils already in the system:	3 100m
Capital expenditure for those outside the system:	1 300m
Salary increases for newly upgraded teachers:	800m
Salary costs of additional non-teaching personnel	336m
50% increase on textbooks, stationery etc. in African schools:	122m
50% increase on equipment in African schools:	50m
Recurrent costs of including out of school youth	1 062m
TOTAL:	6 770m

b) Areas for potential cost savings include:

Better use of HoA teachers and facilities:	725m
Increase staff:student ratios in Colleges of Education:	276m
Increase in staff:student ratio in Technical Colleges:	13m
TOTAL:	1 014m

c) While the major factor in unequal funding is the differences in **teacher salaries**, which are determined by qualifications, some redistribution of the residue after salaries could have a significant impact on the quality of provision in the poorer schools.

d) The new **provincial education departments** will inherit systems which differ in size by a factor of 10:1, and differ in current funding levels by 2:1 on a per capita basis. A simple per capita allocation to provinces could only be introduced as teaching posts are distributed more equally across provinces, and as the level of qualifications of teachers is equalised.

7 A CLOSING COMMENT

Collections of statistical data are like footprints in the sand: they are capable of being erased, distorted or left unseen. Like footprints they can yield only certain kinds of understandings, and on their own can give little indication of the intentions of the human agents involved. Yet, as clear evidence of human activity, it is foolhardy to ignore them.

Data on its own is just that -- data. To be converted into information it must be interpreted, and that interpretation brings with it subjective judgements and implicit values and assumptions. Considerable care was exercised in this study to ensure that those values and assumptions are premised on South African concerns and priorities. The data base was built by teams of South African statisticians working under the guidance of an Advisory Panel of South African educationists and economists. This report was compiled by a South African and an international specialist working closely with a Reference Group of South African specialists.

The data base on which this report draws constitutes the most comprehensive collection of data on education expenditure in the whole of South Africa yet assembled. The DBSA data reports consist of two volumes with almost 800 pages of tables, and that constitutes merely a summary of the mass of data in the data base itself, which must be measured in hundreds of megabytes. The existence of this database represents a significant asset for a future education system, and it is important that the best possible use be made of this resource. This report represents only one initiative of many which could help to illuminate a wide range of policy issues for a future system.

Perhaps one of the most important issues to emerge from this study is clear evidence that much of the education planning of the past in South Africa was not premised on systematic information, but on a combination of precedent and ideology. Funds were allocated on the basis of political assumptions about the importance of providing education to different communities. Within the education departments themselves, much planning was done on the basis of simply projecting current expenditure patterns. Many departments did not even bother to accumulate the kind of data which would inform a more rational approach to planning.

Expenditure data in particular has been poorly managed in the past. This study revealed that each department has developed its own budgeting framework, or has adapted standard definitions to the point where the data is not longer comparable. Capital expenditure data in particular is difficult to analyse. Although planning and information systems were not part of the brief of this study, the need for a thorough review of the systems in place was considered so great that a first step in that direction was developed by a member of the team, and is appended to this report as Appendix VIII.

The only data which was systematically collected for the whole system (excluding TBVC) was the SANEP information system. The SANEP data, drawing as it did on official returns from departments rather than individual schools, and often from computer records of teacher pay, is possibly the most reliable and accurate data available. The exclusion of the TBVC data (until recently), the semi-official relationship with SGT authorities, and the limited policy mandate which the DNE had, all resulted in the data collected for SANEP being somewhat limited in scope for planning purposes. It remains,

however, a most valuable resource which must be supplemented from other sources if a comprehensive database is to be constructed.

Thus it was not surprising to find that the planning data which was available was fairly limited, and, in the case of non-SANEP data, often of very uneven quality. A consequence of this is that, despite the best efforts to ensure the validity of the data collected for this study, the data base is capable of yielding patently implausible findings. Like all data, it must be interpreted with caution.

History does not necessarily repeat itself, but this study has made clear the extent to which previous policies can constrain and limit the extent of system change. It is therefore essential to develop as solid a grasp as possible of the patterns of expenditure of the past, not in order to impose them on the future, but in order to understand the ways in which they could impact on the system in transition, and to enable planners to develop strategies to redress them.

That this study has exposed the stark inequities in funding will come as no surprise. The extent to which these inequitable spending patterns will persist into the future is of greater concern to policy makers. Since a great deal of the inequity in per capita expenditure is caused by the qualification level of teachers, it is clear that unequal per capita expenditure will persist for a considerable time unless radical steps are taken.

This study has shown that the inequities in the distribution of residual funds after salaries are proportionally greater than those of salaries and suggests that there is considerable scope for redistributive measures to ensure that the quality of provision in the under-resourced schools is significantly improved. At present per capita expenditure on schooling after salaries ranges from R893 per pupil in HoA schools, to R66 per pupil in some SGTs (a ratio of over 13:1). If steps were taken to distribute this expenditure on an equal per capita basis, the amount available to the poorest schools would increase by 300%, to R228 per pupil. Improvements in quality which could result from such moves could have a significant impact on the efficiency of the system as a whole and could result in increased cost-effectiveness.

The growing share of education expenditure which is absorbed by salaries and personnel costs should provide a warning signal for policy makers. While there is no magical formula for salaries as a percentage of expenditure, or for education expenditure as a percentage of national expenditure, it is clear that the growing trends in both areas could pose threats to balanced development of the system.

This study also revealed the massive imbalances in the system, with the most alarming trend being the slowly growing share of the total expenditure which is absorbed by primary schooling. A new development agenda which seeks to promote greater development of pre-primary, adult, special and technical education, and to achieve greater integration of education and training, will require the careful negotiation of strategies to tackle this potentially divisive issue.

What has emerged also from this study is the very limited amount of resources which have been invested in policy work within the system. A National Ministry will have to develop a significantly greater policy capacity if it is to play a meaningful role in the development of the system; similarly departments at the provincial level will need to

undertake more systematic and thorough policy and planning work if they are to ensure more effective and efficient performance.

Finally, the study has revealed the extent to which the fragmentation of the system under apartheid has resulted in a lack of any coherent information system to ensure not simply financial accountability, but accountability for performance. If this study achieves nothing else, it should raise the awareness of policy makers of the need for a consistent, stable and appropriate network of information systems. Such systems should ensure that good comparable information on topics which this study had to approach obliquely, such as costs of pupil transport, bursaries, equipment, classrooms, rural education will be accessible to future planners.

Part of the reconstruction exercise is about changing the patterns of resource allocation which have shaped the system in the past. A starting point is to develop a thorough understanding of those spending patterns, and to identify those trends which must be diverted by policy intervention, and those which must be built on. This report, and the data base on which it draws, represents an important step in that direction. Unless it is followed by positive action on the part of the decision-makers who will shape South Africa's educational destiny in the coming months, the value of this first step will be lost. It would be a tragedy if a new system were to follow unwittingly in the footsteps of the past.

APPENDICES

APPENDIX I(a)

EDUCATION SECTOR OVERVIEW

This section provides an overview of certain characteristics of the education sector in South Africa operating at the time this study was undertaken. At the time of going to press, new provincial ministries had been created and the old ministries disbanded. However, the system is still administered by officials working in units currently described as "ex-departments".

The Structure of Education in South Africa.

The education system which has emerged out of the history of apartheid is one of extraordinary complexity. Figure 3.1 attempts to describe the system in graphic form and gives an indication of the complexity of the current system. The diagram illustrates the system's fragmentation, with four separate sub-systems for the independent states of Transkei, Bophuthatswana, Venda and Ciskei (hereafter referred to as TBVC), six for the self governing territories of Gazankulu, KaNgwane, KwaNdebele, KwaZulu, Lebowa and QwaQwa (hereafter referred to as the SGTs), and five in the rest of South Africa. This results in nineteen operating departments under the control of fourteen different cabinets implementing their own regulations in terms of at least twelve Education Acts. There are seventeen different authorities employing teachers, and, as the diagram illustrates, there is not one Department which exerts effective authority over the whole system.

The separate systems were all created and operate in terms of an overarching ideology which asserts that different racial groups and ethnic groups should be educated in separate systems. The outcome of this is that the systems are ultimately linked not through education policy, but by the ideology of apartheid education. In this sense they can be described as a "system of systems".

However, while the complex "system of systems" appears to be highly decentralised, there is a further factor which effectively limits the autonomy of the different departments and ensures that they conform to the tenets of the apartheid ideology. This factor is found in the process of allocating funds, which is determined ultimately by the Cabinet of the South African government. Key decisions are taken in the South African Cabinet, which determines the expenditure on education for the country as a whole, excluding the TBVC states. It also determines the amount of the grants to the TBVC states, which form the core of those territories' budgets.

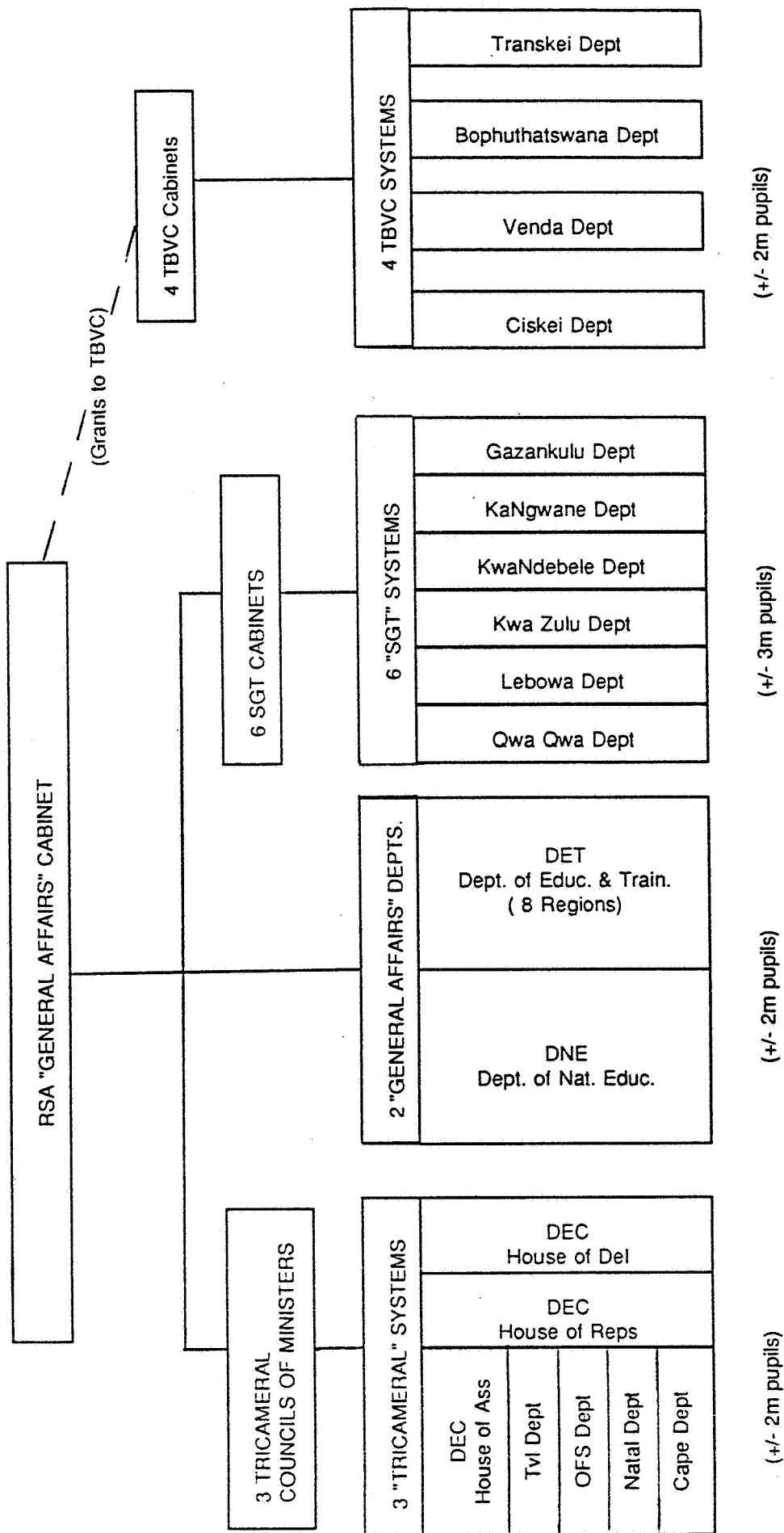
Once the amount to be allocated to education in the Republic of South Africa (excluding the TBVC states) is determined, the Ministers of the Department of National Education (DNE), the Department of Education and Training (DET) - which provides education to black South Africans in areas outside TBVC and the SGTs - and the three tricameral departments (for whites, coloureds, and asians) jointly determine the allocation of funds to their own departments and to the six self-governing territories. This determination is guided by data from the SANEP (South African National Education Policy) system administered by the DNE, but also highly influenced by the preceding patterns of expenditure which have been very

unequal. Once these "guideline amounts" have been determined, each of the departments prepares its own budget and submits it to the respective legislative authority. In the TBVC territories some local revenue may be added to the grant from the central government, and the four TBVC cabinets determine the percentage of the budget which is to be allocated to education.

The effect of this system is that although fifteen separate budgets are prepared and passed by fourteen different legislative bodies, the ultimate allocation of funds is determined centrally. In addition, in times of financial constraints the effective policy discretion of each department is limited to the amount of funds available after deductions for salaries and essential recurrent expenditure, which, in all but the white department, has been approximately ten percent of the education budget (excluding capital expenditures).

The accountability of the different departments is also constrained by problems of over-centralization of control and limited legitimacy, with the latter an issue particularly with DET, SGTs and Houses of Delegates and Representatives. While some of the departments have advisory bodies for policy formulation, these bodies play a minimal role in the determination of policy. The result of this is that policy, beyond allocation of funds, tends to be formulated and implemented by the bureaucrats within the system, with little public access to the process. For example, major policy shifts, such as the white departments' introduction of "Models A, B and C" schools, emerge from the authorities and are implemented on the basis of *ex post facto* consultation with a limited range of individuals identified by the bureaucrats. Thus, while there have been recent efforts to decentralize control in some departments in the "system of systems", these efforts have not had the effect of widening access to the policy process to include the primary stakeholders of education in any meaningful way.

FIGURE I (A) THE SOUTH AFRICAN GOVERNANCE SYSTEM



APPENDIX I(b): NOTES ON THE METHODOLOGY

RESOLUTION OF DATA PROBLEMS

The deliberate and systematic fragmentation of the education system in South Africa meant that in many cases data which exists on education expenditure is not recorded in a way which makes it easily comparable with other systems. A further problem is that in many of the sub-systems educational planning was not undertaken on the basis of systematic information, and as a result much critical information required for evaluation of educational expenditure patterns was either never accumulated or never stored in a retrievable manner. In addition, the financial records of some of the authorities proved to be inadequate and incomplete. Finally, the practice of holding education authorities accountable for expenditure but not necessarily for performance in educational delivery resulted in a lack of articulation between the data on education expenditure and the available indicators of system performance.

Problems in terms of each of these dimensions were encountered in the accumulation and processing of the data. In close consultation with the Advisory Panel the following strategies were employed by the DBSA in resolving the data problems:

- where records of Appropriation Accounts provided total expenditure figures but did not yield the information in terms of the framework required for the analysis, reference was made to the official budgets for the relevant department and to other records of expenditure available from the Department of National Education (DNE) and this information was used as a basis for *pro rata* allocation of the expenditure;
- where information was available for a series of years but missing for one or two in the series, expenditure and contextual data was estimated for the intervening year/s, and cross-checked against totals and any other available data for accuracy;
- where definitions of educational or financial categories were vague or ambiguous, clear definitions were formulated, and the various education authorities were invited to assess the available data in terms of these definitions;
- where data for certain departments or certain dimensions of the analysis were simply not available or could not be imputed on a defensible basis from the available evidence, the analysis excluded that department or category from that particular table or calculation.

In every case where data gaps have been filled by these means, or where analyses have been undertaken on the basis of incomplete data sets the fact is noted and indicated in footnotes to the relevant text or table.

LIMITATIONS OF THE DATA

The strategies described above mean that there are clear limitations to the data. While every effort was made to ensure the accuracy of the data, and to ensure that data gaps were filled on the best possible assumptions, the uneven quality of the data had a number of consequences for the analysis:

- in some sections of the analysis, conclusions could only be based on a selection of departments since data was not available on that particular item; this is frequently the case for TBVC departments, and in some cases also for House of Assembly where no official breakdown of expenditure by programme was available;
- some issues of significance for the study could not be analysed in detail since the data was incomplete, or because different departments recorded the expenditure under different programmes or item headings. Examples of this were expenditure on transport, inservice education of teachers and examinations.
- other issues which were identified as important in the original scope of work could not be analysed in the study because the way in which expenditure data is reported does not make it possible. An important example of this is the issue of rural schools. None of the departments differentiates between rural and urban schools in reporting expenditure. It did not prove possible to use the category of department as a proxy for rurality, since none of the departments cover exclusively rural or urban schools.
- the attempt to assemble data on as comprehensive a basis as possible resulted in a number of data items emerging from the cross-tabulations which were of questionable validity. Where these were identified they were investigated to ensure that the source of error was not in data capture or data processing, but reflected accurately the data submitted by the relevant authority or was the result of data manipulation to fill the data gaps. On such a comprehensive data base it was not possible to identify and resolve every single data problem. Accordingly, data which the writers or Reference Group found to be implausible was excluded from the analysis. Data which was considered problematic in this report is identified as such in the tables, text or footnotes.

ANALYTICAL FRAMEWORK

The principal dimensions of this analysis were determined to a large extent by the framework for the collection of data spelled out in the initial Scope of Work. Accordingly, data was collected in the following categories:

- the government department responsible for the expenditure;
- the type of expenditure (capital or recurrent);
- the programme of expenditure (administration, primary, secondary etc.);
- the item of expenditure (salaries, supplies etc);
- the year in which the expenditure occurred.

Data was collected on the educational and demographic context relevant to this expenditure, and wherever possible was categorised in terms of the primary categories of the analysis.

This basic framework shaped the structure of the analysis, which sought to bring together the data on expenditure and the education context in order to identify trends or patterns in expenditure which would inform future policy. This report focuses on those aspects which the writers, with the Reference Group, considered to be of particular significance for policy. The tables in the Appendices provide a more comprehensive picture of the data relating to the key policy areas.

Expenditure data in South Africa is not collected on the basis of racial categories. However, the nature of South African education is such that the various departments responsible for education provision can serve as a proxy for race. Thus, in this study much of the analysis is focused on levels of expenditure and provision in terms of the following categories:

- The Department of Education and Culture (DEC) and the Department of Local Government, Housing and Works, both of the House of Assembly, which cater largely for white pupils;
- The Department of Education and Culture (DEC), the Department of Local Government Housing and Works and the Budgetary and Auxiliary Services, all of the House of Delegates catering largely for Indian pupils;
- The Department of Education and Culture (DEC), the Department of Local Government, Housing and Works, and the Budgetary and Auxiliary Services, all of the House of Representatives, catering largely for coloured pupils.

These three are referred to collectively as the "tricameral" departments, a reference to the provisions of the 1983 constitution in terms of which they were established.

Expenditure on education for Africans in South Africa is channelled through a number of different authorities:

- The Department of Education and Training (DET) which caters for Africans living in cities and rural areas which are not part of the bantustans¹;
- The Department of Public Works and Land Affairs which provides some services to the DET;
- The Departments of Education and Culture and, where applicable, the Departments of Public Works of the six Self Governing Territories (SGTs) of Gazankulu, KaNgwane, KwaNdebele, KwaZulu, Lebowa and QwaQwa.
- The Department of Development Aid, which channelled funds to the SGTs, and which expended funds on personnel seconded to the SGTs and various other education projects.

¹ The term "bantustan" was coined by the apartheid government to refer to areas set aside for occupation by Africans. The term "homeland" was later used to refer both to those which had acquired "self-governing" status and to those which were declared to be "independent". The term "homeland" was widely rejected by opposition groups. The bantustans occupy approximately 13% of the total land area of South Africa.

- The Departments of Education (and Culture) of the four officially "independent" bantustans of Transkei, Bophuthatswana, Venda and Ciskei, known collectively as the TBVC systems.
- The Department of Foreign Affairs, which channelled funds for the University of Fort Hare in Ciskei (from 1988 - 1992);
- The Independent Development Trust, which provided funds largely to black students at tertiary institutions, and also to capital projects in some schools under the control of the DET.

Not surprisingly there is in South Africa some sensitivity over racial categories. In this study we have used the terms African, coloured, Indian and white on the grounds that these terms are more acceptable to the communities concerned than the official racial classifications of Black, Coloured, Asian and White. The latter terms are used in official publications and the DBSA data.

While the device of using government department as a proxy for race is not problematic for most sections of the analysis, there are areas where it is more problematic, such as at the tertiary level, and in the technical colleges and some colleges of education. Where we became aware of such problems we refer to them in the text.

APPENDIX I(c)

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APPENDIX II(a)

ESTIMATED PRIVATE AND PUBLIC EXPENDITURE ON EDUCATION: 1987/88 - 1991/92

No satisfactory estimates of private expenditure on education are published as complement to the DBSA data on public expenditure. Crude estimates of private expenditure on education narrowly defined (mainly fees and other charges by educational institutions) can however be made as follows.

Based on household survey data, the Central Statistical Service allocates a weight to 'Education' for the purposes of compiling the Consumer Price Index basket of goods and services. This weight, which represents the average proportion of private consumption expenditure devoted to education services, was set at 1,21 (out of 100) in 1985 and increased to 1,76 in 1990. By applying this weight to the SARB *Quarterly Bulletin* estimates of total Private Consumption Expenditure for the years 1985 and 1990, estimates of total private spending of education of R801 million in 1985 and R2726 million in 1990 are obtained.

With 1990 = 100, the CSS estimate of the 'Education' price index for 1985 is 41,3. From this index and the above total expenditure estimates for 1985 and 1990 an imputed index of the the increase in the real private consumption of education services can be calculated. The resulting annual growth rate in real private education expenditure between 1985 and 1990 is 7,05%. The following estimates of private education spending during the fiscal years 1987/88 to 1991/92 are calculated on the assumption that this real growth rate has been maintained over the period.

	1987/88	1988/89	1989/90	1990/91	1991/92
Education Price Index (1990 = 100)	62,2	72,0	86,6	102,7	123,7
Real Education Spending Index (1990 = 100)	82,9	88,8	95,0	101,7	108,9
ESTIMATED EDUCATION EXPENDITURE (R millions)					
Private Education Expenditure (1990 = R2726 m)	1406	1742	2243	2847	3672
Private Education Expenditure as % of Total	12,4%	13,3%	14,1%	14,4%	15,1%
Public Education Expenditure (DBSA estimates)	9920	11362	13654	16977	19882
TOTAL EDUCATION SPENDING as % of GDP	11326 6,6%	13104 6,3%	15897 6,6%	19824 7,3%	23431 7,6%

Sources:

Education Price Index: Sept/October Education price index, published in Central Statistical Service *Statistical News Release* P0141.4 for October 1991 and P0141.1 for earlier years. Real Education Spending Index: Estimates for fiscal years based on 1990 calendar year = 100 and assuming an annual growth of 7,05%, based on imputed 1985-1990 trend. Private Expenditure calculated taking private education expenditure in 1990 to be 1,76% of total Private Consumption Expenditure. Public Education Expenditure: Development Bank of Southern Africa Development Information Group, *Public Expenditure on Education in South Africa, 1987/88 to 1991/92*.

APPENDIX II(b)

PUBLIC EXPENDITURE ON EDUCATION AS A PERCENTAGE OF GDP AND GNP: 1987/88 - 1993/94

Public expenditure on education in South Africa increased by an average of 19,0% per year between 1987/88 and 1991/92 while the economy grew at an annual nominal rate of 15,7% over the same period. Revised estimates of expenditure for 1992/93 indicate an increase of 22,7% over the 1991/92 year, compared with an 8,5% increase in GDP. Budget estimates provide for an increase of 11,8% between 1992/93 and 1993/94.

Total public expenditure on education has increased from 5,8% of Gross Domestic Product¹ in 1987/88 and 5,5% in 1988/89 to 6,5% in 1991/92, and is projected to increase to 7,3% in 1992/93 and 1993/94.

Expressed as a proportion of Gross National Product², public expenditure on education has risen from 6,0% to 6,7% between 1987/88 and 1991/92, and is projected to increase to 7,5% in 1993/94.

(R millions)	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94
EDUCATION EXPENDITURE	DBSA Estimates					Dept. of Finance Estimates	
Current	9387	10692	12890	16202	19181	23139	25549
Capital	533	670	764	774	701	1254	1714
Total	9920	11362	13654	16977	19882	24393	27263
% increase		14,5%	20,2%	24,3%	17,1%	22,7%	11,8%
GROSS DOMESTIC PRODUCT	SARB Estimates						Projection
GDP at market prices	171309	206888	241599	271811	307117	333157	375000
% increase		20,8%	16,8%	12,5%	13,0%	8,5%	12,6%
GROSS NATIONAL PRODUCT	weighted average of SARB calendar year estimates					Projections	
GNP at market prices	165996	198898	231257	261602	295770	323000	363000
% increase		19,8%	16,3%	13,1%	13,1%	9,2%	12,4%
Education Expenditure/ GDP	5,8%	5,5%	5,7%	6,3%	6,5%	7,3%	7,3%
Education Expenditure/ GNP	6,0%	5,7%	5,9%	6,5%	6,7%	7,6%	7,5%

Sources:

Education Expenditure: Development Bank of Southern Africa Development Information Group, *Public Expenditure on Education in South Africa, 1987/88 to 1991/92*. Department of Finance, *Budget Review*, 17 March 1993, table 5.2.

GDP: South African Reserve Bank *Quarterly Bulletin* (quarterly data aggregated for the fiscal years).

GNP: South African Reserve Bank *Quarterly Bulletin* (weighted average of calendar year data).

¹Gross Domestic Product is a measure of the output of goods and services produced within the South African economy.

²Gross National Product is a measure of the output of goods and services produced by South African factors of production, and differs from GDP by net payments to foreign factors (principally, interest and dividend payments sent abroad).

APPENDIX II(c)

PUBLIC EXPENDITURE ON EDUCATION AS A PERCENTAGE OF TOTAL GOVERNMENT EXPENDITURE: 1987/88 - 1993/94

The appropriate aggregate of government expenditure with which to compare the DBSA estimates of total public expenditure on education is the sum of all expenditures by central government, the Houses of Assembly, Delegates and Representatives, the Provinces, the Self-governing territories and the TBVC states, after netting out transfers between these levels of government. No such aggregate of government spending based on actual expenditure data is published.

However, estimates of these aggregates of government expenditure can be made using the SARB General Government income and expenditure accounts, supplemented by income and expenditure data for the TBVC and Self-governing states compiled by the SAPRO Secretariat at the Development Bank of SA. The aggregates are obtained by summing SARB estimates of expenditure on the Main Budget of the RSA government and expenditure of the Provincial Administrations less their grants revenue, and SAPRO estimates of TBVC and SGT expenditure, less the grants received by these administrations from the RSA main budget. The resulting aggregates include certain capital transfers (for example, to the Independent Development Trust, the Stabilization Account, the Gold and Foreign Exchange Contingency Reserve Account and the state pension funds) which have been of an ad hoc or once-off nature. Capital transfers were particularly high in 1990/91 and 1992/93 and account for the uneven growth in total government expenditure between these years.

	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94 forecast
GOVERNMENT EXPENDITURE (Main Budget + Provinces + TBVC + SGT states) - R millions							
TOTAL	50075	60027	72707	87989	97588	120805	134980
% of GDP	29,2%	29,0%	30,1%	32,4%	31,8%	36,3%	36,0%
Current Expenditure	45356	54699	65667	75742	91615	106753	125602
Interest payments	6791	8082	10734	11953	14233	18197	23406
Capital Expenditure	4719	5328	7040	12247	5973	14052	9378
TOTAL less Interest	43284	51945	61973	76036	83355	102608	111574
% of GDP	25,3%	25,1%	25,7%	28,0%	27,1%	30,8%	29,8%
EDUCATION EXPENDITURE - R millions				DBSA estimates		Dept of Finance est.	
Total	9920	11362	13654	16977	19882	24393	27263
% of Total Government Spending	19,8%	18,9%	18,8%	19,3%	20,4%	20,2%	20,2%
% of Total Government Spending less Interest	22,9%	21,9%	22,0%	22,3%	23,9%	23,8%	24,4%

Sources:

Government Expenditure: Estimated from SARB income and expenditure accounts of the Main Budget of the RSA government and of the Provincial Administrations, and from DBSA SAPRO Secretariat consolidated income and expenditure accounts for the TBVC and SGT states.

Education Expenditure: Development Bank of Southern Africa Development Information Group, *Public Expenditure on Education in South Africa, 1987/88 to 1991/92*. Department of Finance, *Budget Review*, 17 March 1993, table 5.2.

APPENDIX II(d) -

COMPARISON BETWEEN DBSA AND CSS ESTIMATES OF TOTAL PUBLIC EXPENDITURE ON EDUCATION

1. EDUCATION EXPENDITURE OF THE GENERAL GOVERNMENT

The Central Statistical Service (CSS) publishes a functional breakdown of total expenditure of the *General Government* (Statistic News Release P9119; formerly P9141) with which the DBSA estimates can be compared.

The General Government (defined by the CSS in accordance with the IMF Manual on Government Finance Statistics) comprises central government, provincial administrations, extrabudgetary accounts and funds of the public sector, universities and technikons, the TBVC states, self-governing territories and local authorities. CSS distinguishes between 'pre-primary, primary and secondary education' and 'tertiary education', and has also provided breakdowns by race group since 1988/89. Tertiary education comprises teacher education, technikons and universities and associated administrative expenditure.

The table below summarises the discrepancies between the DBSA and available CSS estimates, taking the DBSA programmes 5.2 (Teacher Education), 5.3 (Technikons) and 5.4 (Universities) to comprise 'tertiary education'.

	1987/88	1988/89	1989/90	1990/91	1991/92
PRE-PRIMARY, PRIMARY AND SECONDARY EDUCATION (R millions)					
CURRENT					
CSS	7705	8852	10883	13715	16395
DBSA	7644	8770	10654	13591	16242
Discrepancy	-61	-82	-229	-124	-153
CAPITAL					
CSS	614	713	822	808	979
DBSA	503	637	693	700	659
Discrepancy	-111	-76	-129	-108	-320
TERTIARY EDUCATION (R millions)					
CURRENT					
CSS	2261	2568	3090	3697	4378
DBSA	1743	1922	2236	2612	2939
Discrepancy	-518	-646	-854	-1085	-1439
CAPITAL					
CSS	307	493	611	665	754
DBSA	30	33	71	74	42
Discrepancy	-277	-460	-540	-591	-712

Sources:

DBSA: Development Bank of Southern Africa Development Information Group, *Public Expenditure on Education in South Africa, 1987/88 to 1991/92*, Volume I: Expenditure.

CSS: Central Statistical Service, Statistical News Release P9141: 7 August 1990, 20 January 1992, 12 January 1993; P9119: 22 December 1993.

The main differences between the CSS and DBSA aggregates are the following.

1. As universities and technikons are classified as part of the General Government, their total expenditure is reflected in the CSS estimates, whereas the DBSA figures include government transfers to universities and technikons or direct expenditure by government departments on tertiary education only.
2. The CSS education category includes expenditure by health departments on medical and paramedical training (including expenditure on colleges of nursing), expenditure of departments of agriculture on agricultural colleges and expenditure of the Department of Manpower on training, all of which are excluded from the DBSA estimates.
3. The CSS includes capital spending from all sources, including, for example, expenditure of TBVC or SGT governments on classroom building funded by DBSA or SA Department of Foreign Affairs loans, and loan-funded building projects of technikons or universities. Not all capital projects were reflected in the sources at the disposal of the DBSA.

2. DBSA ESTIMATES AND MARCH 1993 BUDGET REVIEW ESTIMATES

The Department of Finance's March 1993 *Budget Review* (table 5.3) contains a functional classification of revised estimates for the fiscal years 1991 to 1994 prepared by the CSS which includes SGT and TBVC expenditure and includes government transfers to universities and technikons and not their total expenditure. Discrepancies between these estimates and the DBSA figures are indicated below.

	1990/91	1991/92
PRE-PRIMARY, PRIMARY AND SECONDARY EDUCATION (R millions)		
Budget Review	14863	17093
DBSA	14291	16901
Discrepancy	-572	-192
TERTIARY EDUCATION (R millions)		
Budget Review	2495	2836
DBSA	2686	2981
Discrepancy	+191	+145

Sources:

DBSA: Development Bank of Southern Africa Development Information Group, *Public Expenditure on Education in South Africa, 1987/88 to 1991/92*, Volume I: Expenditure.

Budget Review: Republic of South Africa Department of Finance, *Budget Review*, 17 March 1993, table 5.3.

As in the CSS News Release, the *Budget Review* estimates of pre-primary, primary and secondary education include expenditures of departments of agriculture, health and manpower on education and training which are excluded from the DBSA estimates. The *Budget Review* table is based on revised estimates of expenditure and may accordingly be under-estimates of actual expenditure.

3. DETAILED COMPARISON OF 1990/91 DBSA AND CSS ESTIMATES

A detailed comparison of the DBSA and CSS estimates of education expenditure in 1990/91 indicates the magnitude of various sources of discrepancy.

Taking the House of Assembly and Department of National Education as comprising 'white' expenditure, the House of Representatives as 'coloured', the House of Delegates as 'Indian' and the Department of Education and Training, the Department of Development Aid, the TBVC Education Departments, the SGT Education and Culture Departments and the IDT expenditure as 'black', breakdowns of the DBSA estimates can be compared with the CSS aggregates, as follows.

PRE-PRIMARY, PRIMARY AND SECONDARY EDUCATION EXPENDITURE 1990/91 (R million)					
	White	Coloured	Indian	Black	Total
Current Personnel Expenditure:					
CSS	3241	1741	686	6248	11916
DBSA	3112	1714	661	5976	11463
Discrepancy	-129	-27	-25	-272	-453
Current Non-Personnel Expend.:					
CSS	777	205	64	754	1800
DBSA	952	284	121	777	2134
Discrepancy	+175	+79	+57	+23	+334
Total Current Expenditure:					
CSS	4018	1946	750	7002	13716
DBSA	4064	1998	782	6753	13597
Discrepancy	+46	+52	+32	-249	-119
Capital Expenditure:					
CSS	179	86	57	486	808
DBSA	150	95	57	388	690
Discrepancy	-29	+9	0	-98	-118
Total:					
CSS	4197	2032	807	7488	14524
DBSA	4214	2093	839	7141	14287
Discrepancy	+17	+61	+32	-347	-237

Sources:

DBSA: Development Bank of Southern Africa Development Information Group; *Public Expenditure on Education in South Africa, 1987/88 to 1991/92*, Volume I: Expenditure.

CSS: Central Statistical Service, Statistical News Release P9141: 12 January 1993.

The table indicates that the DBSA estimate of total expenditure on pre-tertiary education is R237 million (1,6%) below the CSS estimate of expenditure on pre-primary, primary and secondary education. Over half of this discrepancy is accounted for by the amount of R128 million voted for training on the 1990/91 budget of the Department of Manpower.

The DBSA estimates of personnel expenditure are slightly lower than CSS aggregates of

remuneration of employees while DBSA estimates of non-personnel expenditure exceed the CSS figures. The DBSA estimates of total spending on white, coloured and Indian schooling slightly exceed the CSS estimates, while the DBSA figures for black schooling are about 5% below the CSS equivalents.

DBSA and CSS estimates of expenditure on tertiary education are compared below. Again, the DBSA estimates are broken down by responsible departments, whereas the CSS estimates are broken down by race group based on proportional enrolment figures. The breakdowns are accordingly not strictly comparable. The CSS1 estimates include total spending by universities and technikons, and the discrepancy between the total DBSA1 and CSS1 estimates is a measure of excess of tertiary education expenditure over government contributions. No CSS estimate of public expenditure on tertiary education for the whole of South Africa is available, but a comparison can be made between the DBSA estimates and CSS functional breakdowns of central government expenditure excluding the TBVC states. The overall discrepancy is negligible.

TERTIARY EDUCATION EXPENDITURE 1990/91 (R millions)					
TBVC states included					
CSS1	White 2557	Coloured 329	Indian 233	Black 1243	Total 4362
DBSA1	HOA & DNE 1696	HOR 175	HOD 106	DET,DDA,TBVC&SGT 710	Total 2687
Discrepancy	-861	-154	-127	-533	-1675
The CSS1 estimates include total expenditure of universities and technikons and government spending on teacher education, whereas the DBSA1 estimates include government contributions only to universities, technikons and teacher education.					
TBVC excluded, except for the University of Fort Hare					
CSS2	White 1507	Coloured 225	Indian 149	Black 596	Total 2477
DBSA2	HOA & DNE 1696	HOR 175	HOD 106	DET,DDA,TBVC&SGT 509	Total 2486
Discrepancy	+189	-50	-43	-87	+9
CSS2 estimates are of central government spending on tertiary education, excluding TBVC states but including Fort Hare funded via the Department of Foreign Affairs. The DBSA2 estimates accordingly exclude IDT spending and exclude TBVC spending but include Foreign Affairs transfer to Fort Hare.					

Sources:

DBSA: Development Bank of Southern Africa Development Information Group, *Public Expenditure on Education in South Africa, 1987/88 to 1991/92*, Volume I: Expenditure.

CSS1: Central Statistical Service, Statistical News Release P9141: 12 January 1993.

CSS2: Central Statistical Service, Statistical News Release P9141.2: 18 May 1992.

APPENDIX II(e)

PUBLIC EXPENDITURE ON EDUCATION IN REAL TERMS: 1987/88 - 1993/94

Several alternative price indices can be used to deflate nominal expenditure estimates to obtain aggregates of public expenditure on education in real terms. The table below provides three options. Estimates of government expenditure on education at constant 1985 prices, firstly, are obtained by deflating current spending by the implicit General Government Consumption Expenditure (GGCE) deflator and capital spending by the implicit Gross Domestic Fixed Investment (GDFI) deflator. These deflators are calculated from the SARB current and constant price estimates of these respective components of gross domestic expenditure, and are indices of the rising costs of goods and services purchased by government, firstly, and of fixed investment, secondly. The table also contains estimates of real government education spending in 1990 prices based on the Consumer Price Index and in 1985 prices based on the implicit Gross National Product deflator, which measure the price trend in a basket of consumer goods and in the overall economy respectively.

	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94
GOVT. EXPENDITURE ON EDUCATION	DBSA Estimates					Dept. of Finance Estimates	
Current	9387	10692	12890	16202	19181	23139	25549
Capital	533	670	764	774	701	1254	1714
Total	9920	11362	13654	16977	19882	24393	27263
COST INFLATION INDICES (1985=100)							
GGCE deflator	140.2	161.5	189.4	217.9	248.3	276.9	303.8*
GDFI deflator	141.7	164.5	190.8	211.5	232.4	248.3	261.0*
GOVT. EXPENDITURE ON EDUCATION AT CONSTANT 1985 PRICES							
Current	6696	6622	6804	7436	7724	8356	8409
Capital	376	407	400	366	302	505	657
Total	7072	7030	7205	7802	8026	8861	9065
% increase		-0,6%	2,5%	8,3%	2,9%	10,4%	2,3%
GOVT. EDUCATION EXPENDITURE deflated by the Consumer Price Index (1990 prices)							
CPI (1990=100)	69.8	78.7	90.6	103.5	119.7	134.3	146.5*
Total Expenditure	14215	14431	15075	16411	16611	18160	18610
% increase		1,5%	4,5%	8,9%	1,2%	9,3%	2,5%
GOVT. EDUCATION EXPENDITURE deflated by the GNP price deflator (1985 prices)							
GNP deflator	134,3	156,0	181,3	208,8	235,8	260,5	283,6
Total Expenditure	7385	7284	7532	8168	8433	9364	9613
% increase		-1,4%	3,4%	8,5%	3,3%	11,0%	2,7%

* preliminary estimates based on data up to the third quarter of 1993.

Sources:

Education Expenditure: Development Bank of Southern Africa Development Information Group, *Public Expenditure on Education in South Africa, 1987/88 to 1991/92*. Department of Finance, *Budget Review*, 17 March 1993, table 5.2.
CPI and price deflators: calculated from South African Reserve Bank *Quarterly Bulletin* data.

The first estimates indicate that after adjustment for inflation of costs, public expenditure on education in South Africa increased by 3,2% per year between 1987/88 and 1991/92. Revised estimates of 1992/93 education spending indicate a 10,4% real increase between 1991/92 and 1992/93 while budget estimates for 1993/94 provide for about a 2,3% real increase.

Using the Consumer Price Index as a measure of inflation, the estimated increase in real government education spending between 1987/88 and 1991/92 is 4,0%, and is 9,3% between 1991/92 and 1992/93 and 2,5% between 1992/93 and 1993/94. The implicit GNP deflator yields estimates of real education spending growth for the 1987/88 to 1991/92 period of 3,4% and of 11,0% and 2,7% for the following two years.

Over the full period 1987/88 to 1993/94, the specific expenditure deflators indicate growth in real education spending of 4,2%, while the CPI yields growth of 4,6% and the GNP deflator yields growth of 4,5%. The differences between these figures reflect the fact that the costs of government goods and services (including salary costs of government employees) have risen more rapidly than prices of consumer goods and of all goods and services.

APPENDIX II(f)

ROUGH RECKONING OF PROVINCIAL SCHOOL ENROLMENT AND EXPENDITURE - 1990/91

Estimates are provided below of public school enrolment and expenditure on schooling in the nine Provinces which will come into effect after April 1994. For this purpose, the Provinces are taken to be the regions described in Schedule 1 of the *Constitution of the Republic of South Africa Bill*, as recommended by the Joint Committee on Constitutional Affairs. In this demarcation of boundaries, homelands are divided as follows: Ciskei and Transkei fall in the Eastern Cape, Bophuthatswana except for ThabaNchu falls in the North West, Qwaqwa and ThabaNchu are in the OFS, Kwazulu is in Natal, Kwandebele and Kangwane and a small portion of Lebowa are in the Eastern Transvaal, and Gazankulu, Venda and the remainder of Lebowa are in the Northern Transvaal.

The estimated 1990 distribution of public ordinary school enrolment by Province is as follows:

ESTIMATED PUBLIC ORDINARY SCHOOL ENROLMENT BY PROVINCE - 1990							
	HOA	HOR	HOD	DET	Homelands	TOTAL	
W Cape	144117	498693	6729	104255		753795	7.8%
N Cape	20086	104330	407	56664		181486	1.9%
E Cape	65273	107705	3469	225886	1353596	1755929	18.2%
N West	45008	17348	1595	170329	547383	781663	8.1%
OFS	57884	18096	231	393093	135806	605110	6.3%
Natal	103524	26089	181984	223642	1540871	2076110	21.6%
E Tvl	50596	3980	2524	205947	386516	649562	6.7%
N Tvl	24059	1625	980	79068	1460959	1566691	16.3%
PWV	374825	68277	35182	780832		1259116	13.1%
TOTAL	885371	846143	233101	2239716	5425131	9629462	100.0%

Sources:

White, Coloured and Indian enrolment distributed amongst Provinces in proportion to population distribution as estimated by the Central Statistical Service based on 1991 Census results (unpublished).

DET and Homeland distribution estimated using DET regional enrolment estimates (*Department of Education and Training Annual Report 1990*) and age-specific population distribution figures published in The Urban Foundation, *Demographic Projection Model: Report on Fourth Phase Development*.

This distribution of school enrolment (excluding private and special schools) by Province is estimated as follows. White, Coloured and Indian pupils are distributed in the proportions of the total population distribution between Provinces, as estimated by the Central Statistical Service based on 1991 census results. Homeland enrolments are allocated to their respective Provinces, with ThabaNchu taken to account for 5% of Bophuthatswana enrolment and with 2% of Lebowa enrolment allocated to the Eastern Transvaal. Enrolments of the various DET regions are distributed in the following way, with the breakdowns estimated after examination of Urban Foundation estimates of the regional distribution of the school-age population:

- 30% of Cape enrolment to the Western Cape, 65% to the Eastern Cape and 5% to the Northern Cape;
- 20% of *Diamond Fields* enrolment to the Northern Cape and 80% to the North West;
- 50% of *Highveld* enrolment to the Eastern Transvaal and 50% to the PWV;
- 100% of *Johannesburg* enrolment to the PWV;

- 95% of *Natal* enrolment to Natal and 5% to the Eastern Transvaal;
- 65% of *Northern Transvaal* enrolment to the PWV, 30% to the Northern Transvaal and 5% to the North West;
- 100% of *OFS* enrolment to the OFS;
- 55% of *Oranje-Vaal* enrolment to the PWV and 45% to the OFS.

The distribution of enrolment between the present departments within Provinces is as follows:

DISTRIBUTION OF ESTIMATED PUBLIC ORDINARY SCHOOL ENROLMENT WITHIN PROVINCES - 1990						
	HOA	HOR	HOD	DET	Homelands	TOTAL
W Cape	19.1%	66.2%	0.9%	13.8%	0.0%	100.0%
N Cape	11.1%	57.5%	0.2%	31.2%	0.0%	100.0%
E Cape	3.7%	6.1%	0.2%	12.9%	77.1%	100.0%
N West	5.8%	2.2%	0.2%	21.8%	70.0%	100.0%
OFS	9.6%	3.0%	0.0%	65.0%	22.4%	100.0%
Natal	5.0%	1.3%	8.8%	10.8%	74.2%	100.0%
E Tvl	7.8%	0.6%	0.4%	31.7%	59.5%	100.0%
N Tvl	1.5%	0.1%	0.1%	5.0%	93.3%	100.0%
PWV	29.8	5.4%	2.8%	62.0%	0.0%	100.0%
TOTAL	9.2%	8.8%	2.4%	23.3%	56.3%	100.0%

Using these enrolment distributions, estimates of expenditure in 1990/91 on government schooling within the Provinces are made below.

TOTAL ESTIMATED EXPENDITURE ON PUBLIC ORDINARY SCHOOLING - 1990/91 (R millions)							
	HOA	HOR	HOD	DET	Homelands	TOTAL	R per pupil
W Cape	512.962	1010.235	18.753	99.360		1641.310	2177
N Cape	71.493	211.347	1.134	53.369		337.343	1859
E Cape	232.330	218.185	9.667	215.280	989.822	1665.284	948
N West	160.199	35.144	4.444	160.039	474.586	834.411	1067
OFS	206.029	36.658	0.643	375.309	141.485	760.125	1256
Natal	368.478	52.851	507.137	207.152	877.143	2012.761	969
E Tvl	180.088	8.062	7.034	200.178	280.614	675.976	1041
N Tvl	85.636	3.291	2.732	76.819	1228.932	1397.410	892
PWV	1334.135	138.312	98.042	773.079		2343.568	1861
TOTAL	3151.350	1714.085	649.587	2160.584	3992.582	11668.188	1212

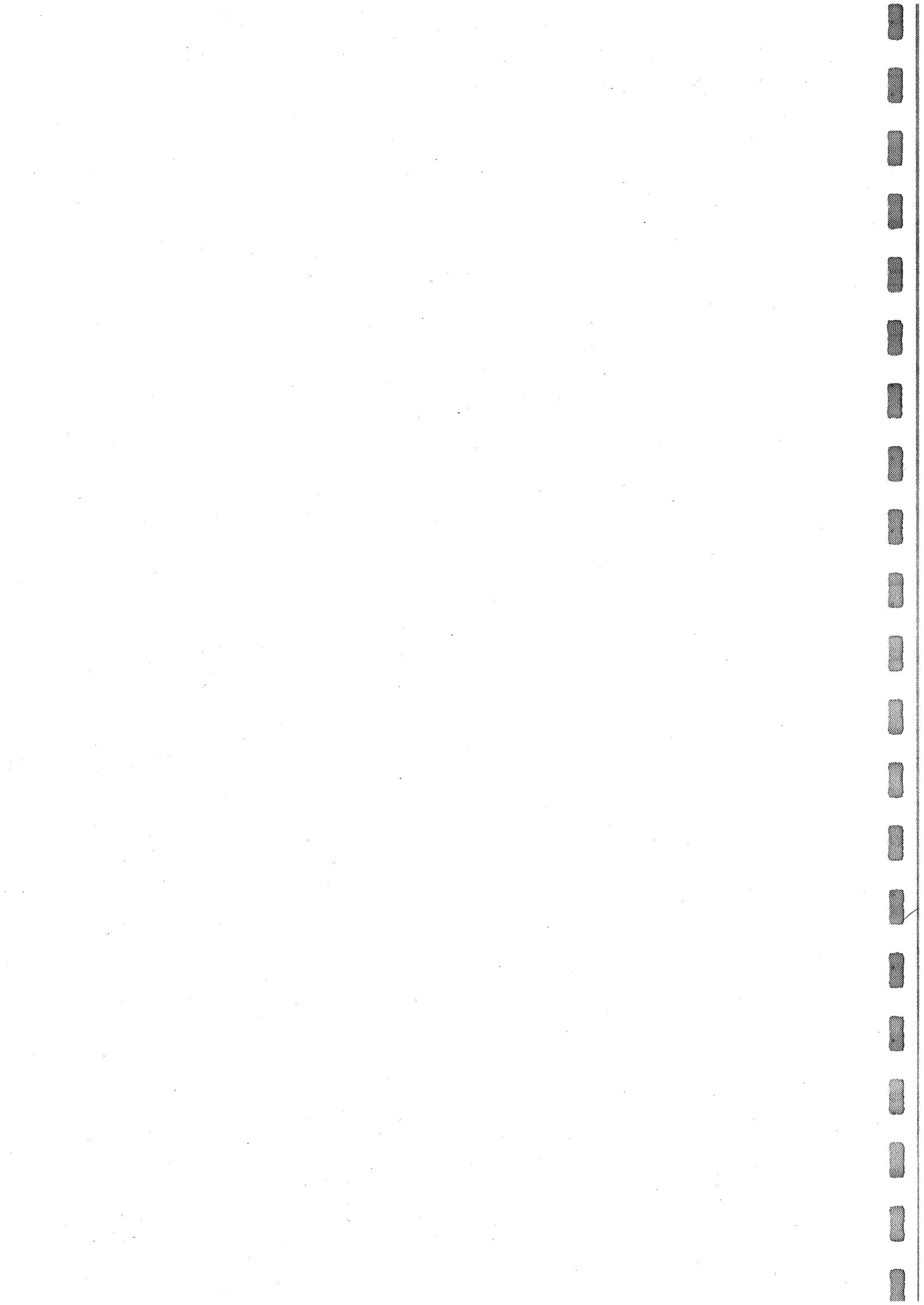
Sources:

Per pupil primary and secondary expenditure estimates (based on Development Bank of Southern Africa Development Information Group, *Public Expenditure on Education in South Africa, 1987/88 to 1991/92*) for the various departments and homelands are combined; white, coloured, Indian and DET expenditures per pupil are assumed to be uniform.

These expenditure aggregates are based on the following assumptions. Total expenditures on primary and secondary public ordinary schooling by the Houses of Assembly, Delegates and Representatives and by the Department of Education and Training are distributed in proportion to the estimated enrolment distribution. Expenditures by homelands are allocated to the respective Provinces, again assuming that ThabaNchu accounts for 5% of

Bophuthatswana and that 2% of Lebowa will be in the Eastern Transvaal. The resulting average per pupil expenditures vary from R892 in the N Transvaal to R2177 in the Western Cape.





APPENDIX III A

TABLE 3(a): Percentage Spread over Departments of Recurrent Expenditure on Thirteen Programmes.

	See Note 1	Educ control and admin	2. Pre-primary	3. Primary	4. Secondary (Note 2)	5. Private school education	6. Special school education	7. Children in need of care	8. Technical colleges	9. Teacher Education (Note 3)	10. Technicians	11. Universities	12. Adult/vocational ed. and training	13. Related and support services	GRAND TOTAL BY DEPT (Note 4)
1990/91	HoA	30,7%	83,1%	23,0%	32,9%	94,0%	48,9%	57,6%	60,5%	29,4%	78,0%	74,2%	0,0%	64,4%	35,8%
1990/91	HoD	7,2%	1,0%	4,6%	6,9%	0,5%	6,6%	4,5%	3,9%	2,8%	6,9%	3,1%	0,1%	0,6%	5,2%
1990/91	HoR	17,3%	9,7%	16,1%	12,8%	0,0%	13,5%	37,9%	15,3%	17,8%	7,1%	3,7%	8,2%	1,2%	13,3%
1990/1	AFRICAN	44,7%	6,2%	56,3%	47,4%	5,6%	30,9%	0,0%	20,2%	50,0%	8,0%	18,9%	91,6%	33,8%	45,7%
1990/91	DET	11,6%	0,0%	19,9%	15,8%	4,7%	15,8%	0,0%	10,5%	18,6%	3,3%	12,1%	35,4%	16,6%	16,5%
1990/91	SGT	21,7%	2,1%	20,9%	17,8%	0,9%	4,5%	0,0%	7,9%	25,3%	2,9%	0,0%	26,0%	11,4%	16,4%
1990/91	TBVC	11,5%	4,1%	15,6%	13,8%	0,0%	10,6%	0,0%	1,8%	6,1%	1,8%	6,8%	30,3%	5,8%	12,7%
1990/91	Gazankulu	1,9%	0,0%	2,3%	2,2%	0,0%	0,5%	0,0%	0,4%	2,9%	0,0%	0,0%	6,2%	1,8%	1,9%
1990/91	KaNgwane	1,4%	0,1%	1,5%	1,2%	0,0%	0,0%	0,0%	0,8%	2,0%	0,0%	0,0%	1,6%	1,2%	1,1%
1990/91	KwaNdebele	1,2%	1,3%	0,9%	0,9%	0,0%	0,0%	0,0%	0,4%	0,7%	0,0%	0,0%	1,5%	1,2%	0,8%
1990/91	KwaZulu	12,6%	0,3%	8,9%	5,8%	0,9%	0,6%	0,0%	1,7%	4,9%	2,9%	0,0%	4,0%	4,6%	6,4%
1990/91	Lebowa	3,8%	0,0%	6,2%	6,7%	0,0%	2,6%	0,0%	3,2%	12,3%	0,0%	0,0%	6,6%	1,8%	5,4%
1990/91	OwaQwa	0,8%	0,3%	1,1%	0,9%	0,0%	0,7%	0,0%	1,4%	2,6%	0,0%	0,0%	6,0%	0,8%	0,9%
1990/91	Transkel	6,5%	0,0%	5,8%	7,0%	0,0%	8,1%	0,0%	0,9%	0,9%	3,1%	8,1%	1,3%	5,4%	5,4%
1990/91	Bop.	3,6%	0,0%	5,3%	2,9%	0,0%	1,7%	0,0%	0,0%	1,9%	0,0%	2,5%	7,1%	2,0%	3,7%
1990/91	Venda	0,5%	0,0%	1,9%	2,1%	0,0%	0,0%	0,0%	0,0%	1,7%	0,0%	1,2%	4,7%	1,6%	1,7%
1990/91	Ciskel	0,8%	4,1%	2,6%	1,9%	0,0%	0,9%	0,0%	1,8%	1,7%	0,8%	0,0%	10,4%	0,9%	1,9%
1990/1	TOTAL	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
1991/92	HoA	26,6%	81,3%	21,9%	30,8%	97,8%	47,6%	58,9%	53,7%	26,2%	81,2%	71,2%	0,0%	62,0%	33,9%
1991/92	HoD	8,6%	0,9%	4,6%	6,7%	0,4%	6,6%	2,4%	3,5%	2,9%	8,4%	2,8%	0,0%	0,2%	5,2%
1991/92	HoR	18,0%	11,1%	16,1%	13,1%	0,0%	14,7%	38,8%	14,2%	16,4%	0,0%	5,7%	6,5%	0,4%	13,5%
1991/2	AFRICAN	46,8%	6,6%	57,3%	49,4%	1,8%	31,1%	0,0%	28,6%	54,5%	10,5%	20,2%	93,5%	37,3%	47,5%
1991/92	DET	9,8%	0,0%	20,8%	15,8%	0,4%	17,8%	0,0%	18,3%	18,1%	3,8%	12,9%	48,8%	21,5%	17,2%
1991/2	SGT	22,8%	2,7%	21,1%	19,9%	1,4%	3,6%	0,0%	8,9%	30,2%	3,5%	0,0%	24,1%	8,7%	17,5%
1991/2	TBVC	14,2%	3,9%	15,4%	13,6%	0,0%	9,7%	0,0%	1,4%	6,3%	3,2%	7,3%	20,6%	7,1%	12,8%
1991/92	Gazankulu	1,5%	0,0%	2,4%	2,3%	0,0%	0,7%	0,0%	0,8%	3,6%	0,0%	0,0%	7,9%	2,1%	2,0%
1991/92	KaNgwane	1,4%	0,1%	1,5%	1,2%	0,0%	0,0%	0,0%	0,8%	2,1%	0,0%	0,0%	1,4%	0,3%	1,2%
1991/92	KwaNdebele	1,0%	1,7%	1,0%	0,9%	0,0%	0,0%	0,0%	0,4%	0,8%	0,0%	0,0%	2,1%	1,0%	0,8%
1991/92	KwaZulu	14,2%	0,5%	8,1%	7,0%	1,4%	0,8%	0,0%	1,8%	6,7%	3,5%	0,0%	3,7%	2,8%	6,6%
1991/92	Lebowa	4,0%	0,0%	7,0%	7,4%	0,0%	1,3%	0,0%	3,2%	14,3%	0,0%	0,0%	5,3%	1,7%	6,0%
1991/92	OwaQwa	0,7%	0,5%	1,1%	1,1%	0,0%	0,8%	0,0%	1,8%	2,7%	0,0%	0,0%	3,8%	0,7%	1,0%
1991/92	Transkel	9,5%	0,0%	5,9%	7,2%	0,0%	7,1%	0,0%	0,0%	0,3%	1,9%	3,3%	3,2%	1,9%	5,7%
1991/92	Bop.	3,5%	0,0%	5,4%	2,9%	0,0%	1,8%	0,0%	0,0%	2,0%	0,0%	2,7%	5,5%	1,9%	3,8%
1991/92	Venda	0,5%	0,2%	1,9%	2,2%	0,0%	0,0%	0,0%	0,0%	2,4%	0,0%	1,3%	5,6%	2,3%	1,7%
1991/92	Ciskel	0,6%	3,8%	2,2%	1,3%	0,0%	0,8%	0,0%	1,4%	1,6%	1,3%	0,0%	6,3%	1,1%	1,6%
1991/2	TOTAL	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%

Note: 1: These figures do not include expenditure by other departments such as Public Works etc as that expenditure cannot be allocated by programme.

Note: 2: Secondary education includes expenditure on specialised schools, but not special schools.

Note: 3: This includes amounts spent on inservice education of teachers where reported.

Note: 4: Grand Totals for this table do not include expenditure by Departments of Public Works as there is no way of allocating this expenditure to individual programmes.

APPENDIX III B

TABLE 3(b): Percentage Spread over Programmes of Recurrent Expenditure by Department

	See Note 1	Educ control and admin	2. Pre-primary	3. Primary	4. Secondary (Note 2)	5. Private school education	6. Special school education	7. Children in need of care	8. Technical colleges	9. Teacher Education (Note 3)	10. Technicians	11. Universities	12. Adult/vocational ed. and training	13. Related and support services	GRAND TOTAL BY DEPT (Note 4)
1987/88	HoA	4,3%	0,8%	27,2%	28,7%	1,2%	2,7%	0,8%	2,2%	3,1%	5,0%	22,6%	0,0%	1,4%	100,0%
1987/88	HoD	2,9%	0,1%	38,0%	41,9%	0,0%	2,7%	0,6%	1,0%	2,3%	3,4%	6,9%	0,0%	0,2%	100,0%
1987/88	HoR	4,0%	2,3%	41,9%	36,1%	0,0%	2,1%	1,2%	1,3%	4,7%	0,0%	5,9%	0,2%	0,2%	100,0%
1987/88	AFRICAN	4,8%	0,1%	48,5%	28,4%	0,1%	1,1%	0,0%	1,5%	3,2%	0,8%	5,9%	1,2%	4,4%	100,0%
1987/88	DET	4,1%	0,0%	43,5%	22,8%	0,0%	1,5%	0,0%	2,8%	4,3%	1,1%	9,7%	1,5%	8,8%	100,0%
1987/8	SGT	7,0%	0,1%	52,0%	32,4%	0,2%	0,4%	0,0%	0,7%	3,4%	0,6%	0,0%	1,6%	1,4%	100,0%
1987/8	TBVC	3,2%	0,2%	51,9%	32,5%	0,0%	1,5%	0,0%	0,2%	1,4%	0,5%	7,0%	0,3%	1,2%	100,0%
1987/88	Gazankulu	2,4%	0,0%	53,5%	37,6%	0,0%	0,8%	0,0%	0,3%	2,5%	0,0%	0,0%	1,4%	1,6%	100,0%
1987/88	KaNgwane	4,8%	0,0%	54,2%	32,6%	0,0%	0,0%	0,0%	1,4%	5,2%	0,0%	0,0%	0,5%	1,2%	100,0%
1987/88	KwaNdebele	11,2%	2,3%	49,5%	28,4%	0,0%	0,0%	0,0%	0,6%	1,3%	0,0%	0,0%	0,4%	6,3%	100,0%
1987/88	KwaZulu	11,9%	0,0%	49,9%	28,4%	0,5%	0,3%	0,0%	0,5%	2,6%	1,6%	0,0%	3,1%	1,4%	100,0%
1987/88	Lebowa	2,9%	0,0%	54,1%	36,7%	0,0%	0,4%	0,0%	0,9%	3,9%	0,0%	0,0%	0,3%	0,7%	100,0%
1987/88	QwaQwa	2,9%	0,1%	52,9%	29,7%	0,0%	1,5%	0,0%	2,0%	7,9%	0,0%	0,0%	1,3%	1,7%	100,0%
1987/88	Transkel	4,0%	0,0%	45,4%	39,7%	0,0%	2,4%	0,0%	0,0%	0,4%	0,8%	6,4%	0,0%	0,7%	100,0%
1987/88	Bop.	3,8%	0,0%	58,6%	21,5%	0,0%	1,1%	0,0%	0,0%	1,5%	0,0%	11,1%	0,4%	2,0%	100,0%
1987/88	Venda	1,1%	0,0%	46,0%	36,8%	0,0%	0,0%	0,0%	0,0%	4,4%	0,0%	8,8%	0,5%	2,6%	100,0%
1987/88	Ciskel	1,4%	1,3%	64,6%	26,6%	0,0%	0,7%	0,0%	1,7%	2,3%	0,5%	0,0%	0,7%	0,3%	100,0%
1987/8	TOTAL	4,4%	0,7%	38,1%	30,4%	0,5%	2,0%	0,5%	1,7%	3,3%	2,6%	12,9%	0,5%	2,4%	100,0%
1988/89	HoA	4,1%	0,8%	26,5%	27,9%	1,5%	2,8%	0,8%	2,3%	3,1%	4,9%	21,7%	0,0%	3,7%	100,0%
1988/89	HoD	2,8%	0,1%	38,6%	42,5%	0,0%	2,8%	0,6%	1,1%	1,8%	3,3%	6,2%	0,0%	0,2%	100,0%
1988/89	HoR	3,9%	0,2%	51,2%	28,7%	0,0%	2,2%	1,4%	1,5%	5,4%	0,0%	5,3%	0,2%	0,2%	100,0%
1988/9	AFRICAN	4,6%	0,1%	50,2%	29,7%	0,1%	1,4%	0,0%	0,8%	3,7%	0,7%	5,6%	0,9%	2,3%	100,0%
1988/89	DET	4,1%	0,0%	48,4%	25,0%	0,0%	1,8%	0,0%	1,0%	4,9%	1,0%	9,4%	0,5%	4,0%	100,0%
1988/9	SGT	6,5%	0,0%	51,0%	32,9%	0,2%	0,4%	0,0%	1,0%	4,2%	0,4%	0,0%	1,7%	1,5%	100,0%
1988/9	TBVC	3,1%	0,2%	51,6%	32,2%	0,0%	2,0%	0,0%	0,1%	1,4%	0,5%	7,5%	0,4%	1,0%	100,0%
1988/89	Gazankulu	3,7%	0,0%	51,3%	37,6%	0,0%	0,8%	0,0%	0,4%	3,2%	0,0%	0,0%	1,4%	1,7%	100,0%
1988/89	KaNgwane	4,9%	0,0%	49,9%	34,7%	0,0%	0,0%	0,0%	1,8%	6,5%	0,0%	0,0%	0,6%	1,5%	100,0%
1988/89	KwaNdebele	5,3%	0,5%	52,9%	32,8%	0,0%	0,0%	0,0%	0,9%	1,8%	0,0%	0,0%	0,8%	5,0%	100,0%
1988/89	KwaZulu	11,7%	0,0%	50,2%	28,0%	0,5%	0,3%	0,0%	0,5%	2,6%	1,2%	0,0%	3,2%	1,8%	100,0%
1988/89	Lebowa	2,2%	0,0%	51,9%	37,4%	0,0%	0,5%	0,0%	1,2%	5,7%	0,0%	0,0%	0,4%	0,7%	100,0%
1988/89	QwaQwa	3,7%	0,1%	51,1%	30,0%	0,0%	1,6%	0,0%	3,9%	7,3%	0,0%	0,0%	1,0%	1,3%	100,0%
1988/89	Transkel	3,6%	0,0%	44,8%	39,3%	0,0%	3,4%	0,0%	0,0%	0,3%	1,0%	7,2%	0,0%	0,4%	100,0%
1988/89	Bop.	3,8%	0,0%	58,4%	21,7%	0,0%	1,1%	0,0%	0,0%	1,5%	0,0%	11,1%	0,4%	2,0%	100,0%
1988/89	Venda	1,4%	0,0%	43,9%	38,3%	0,0%	0,0%	0,0%	0,0%	4,5%	0,0%	9,3%	0,8%	1,8%	100,0%
1988/89	Ciskel	1,5%	1,0%	67,0%	23,8%	0,0%	1,1%	0,0%	1,0%	2,3%	0,6%	0,0%	1,2%	0,4%	100,0%
1988/9	TOTAL	4,2%	0,4%	40,2%	29,5%	0,6%	2,1%	0,5%	1,5%	3,6%	2,4%	12,0%	0,4%	2,5%	100,0%
1989/90	HoA	4,1%	0,9%	26,4%	27,9%	1,6%	2,8%	0,8%	2,3%	2,8%	5,0%	22,1%	0,0%	3,4%	100,0%
1989/90	HoD	3,0%	0,1%	38,9%	42,1%	0,1%	2,9%	0,5%	1,1%	1,7%	2,4%	7,1%	0,0%	0,2%	100,0%
1989/90	HoR	3,8%	0,3%	50,8%	29,1%	0,0%	2,5%	1,3%	1,5%	4,8%	0,0%	5,5%	0,2%	0,1%	100,0%
1989/90	AFRICAN	4,1%	0,1%	51,3%	30,2%	0,0%	1,5%	0,0%	1,3%	3,4%	0,5%	5,1%	1,3%	1,2%	100,0%
1989/90	DET	3,9%	0,0%	49,4%	26,0%	0,0%	2,2%	0,0%	2,5%	3,7%	0,6%	8,9%	1,4%	1,4%	100,0%
1989/90	SGT	4,8%	0,1%	52,3%	32,6%	0,1%	0,8%	0,0%	0,8%	5,0%	0,4%	0,0%	1,8%	1,3%	100,0%
1989/90	TBVC	3,4%	0,1%	52,7%	32,8%	0,0%	1,4%	0,0%	0,2%	1,2%	0,5%	6,3%	0,5%	1,0%	100,0%
1989/90	Gazankulu	2,4%	0,0%	53,8%	35,4%	0,2%	0,6%	0,0%	0,4%	4,7%	0,0%	0,0%	0,9%	1,6%	100,0%
1989/90	KaNgwane	5,6%	0,0%	53,0%	31,5%	0,0%	0,0%	0,0%	1,1%	6,7%	0,0%	0,0%	0,4%	1,7%	100,0%
1989/90	KwaNdebele	5,2%	0,7%	55,1%	33,5%	0,0%	0,0%	0,0%	0,8%	1,7%	0,0%	0,0%	1,2%	1,9%	100,0%
1989/90	KwaZulu	7,8%	0,0%	54,1%	28,7%	0,2%	0,2%	0,0%	0,4%	2,4%	1,0%	0,0%	3,6%	1,6%	100,0%
1989/90	Lebowa	2,2%	0,0%	48,9%	37,3%	0,0%	1,6%	0,0%	1,3%	7,8%	0,0%	0,0%	0,4%	0,6%	100,0%
1989/90	QwaQwa	3,1%	0,1%	53,9%	29,5%	0,0%	1,4%	0,0%	1,8%	7,6%	0,0%	0,0%	1,2%	1,4%	100,0%
1989/90	Transkel	4,3%	0,0%	45,6%	40,2%	0,0%	2,2%	0,0%	0,0%	0,3%	0,8%	6,2%	0,1%	0,4%	100,0%
1989/90	Bop.	3,9%	0,0%	60,1%	22,9%	0,0%	1,0%	0,0%	0,0%	1,0%	0,0%	8,7%	0,6%	1,8%	100,0%
1989/90	Venda	1,2%	0,0%	46,3%	38,2%	0,0%	0,0%	0,0%	0,0%	3,3%	0,0%	8,1%	0,7%	2,0%	100,0%
1989/90	Ciskel	1,5%	1,0%	66,3%	23,9%	0,0%	1,1%	0,0%	1,2%	2,5%	0,9%	0,0%	1,3%	0,4%	100,0%
1989/90	TOTAL	4,0%	0,4%	41,0%	29,8%	0,6%	2,2%	0,5%	1,7%	3,3%	2,3%	11,8%	0,6%	1,9%	100,0%

APPENDIX III B

TABLE 3(b): Percentage Spread over Programmes of Recurrent Expenditure by Department

	See Note 1	Educ control and admin	2. Pre-primary	3. Primary	4. Secondary (Note 2)	5. Private school education	6. Special school education	7. Children in need of care	8. Technical colleges	9. Teacher Education (Note 3)	10. Technitkons	11. Universities	12. Adult/vocational ed. and training	13. Related and support services	GRAND TOTAL BY DEPT (Note 4)
1990/91	HoA	3,2%	1,1%	27,3%	28,0%	1,4%	3,0%	0,7%	2,3%	2,5%	5,3%	22,0%	0,0%	3,0%	100,0%
1990/91	HoD	5,1%	0,1%	38,1%	40,9%	0,0%	2,8%	0,4%	1,1%	1,6%	3,3%	6,4%	0,0%	0,2%	100,0%
1990/91	HoR	4,8%	0,4%	51,6%	29,5%	0,0%	2,2%	1,3%	1,6%	4,0%	1,3%	3,0%	0,1%	0,2%	100,0%
1990/1	AFRICAN	3,6%	0,1%	52,6%	31,7%	0,1%	1,5%	0,0%	0,6%	3,3%	0,4%	4,4%	0,4%	1,2%	100,0%
1990/91	DET	2,6%	0,0%	51,3%	29,2%	0,2%	2,1%	0,0%	0,9%	3,4%	0,5%	7,8%	0,5%	1,7%	100,0%
1990/91	SGT	4,9%	0,1%	54,1%	33,1%	0,0%	0,6%	0,0%	0,7%	4,6%	0,4%	0,0%	0,4%	1,2%	100,0%
1990/91	TBVC	3,3%	0,2%	52,4%	33,3%	0,0%	1,8%	0,0%	0,2%	1,4%	0,3%	5,7%	0,5%	0,8%	100,0%
1990/91	Gazankulu	3,7%	0,0%	52,5%	36,0%	0,0%	0,6%	0,0%	0,3%	4,6%	0,0%	0,0%	0,7%	1,6%	100,0%
1990/91	KaNgwane	4,5%	0,0%	54,4%	32,8%	0,0%	0,0%	0,0%	0,9%	5,2%	0,0%	0,0%	0,3%	1,8%	100,0%
1990/91	KwaNdebele	5,8%	0,8%	51,5%	35,3%	0,0%	0,0%	0,0%	0,8%	2,6%	0,0%	0,0%	0,4%	2,7%	100,0%
1990/91	KwaZulu	7,3%	0,0%	59,5%	27,8%	0,1%	0,2%	0,0%	0,4%	2,3%	1,1%	0,0%	0,1%	1,2%	100,0%
1990/91	Lebowa	2,6%	0,0%	49,3%	38,4%	0,0%	1,1%	0,0%	0,8%	6,9%	0,0%	0,0%	0,3%	0,6%	100,0%
1990/91	QwaQwa	3,1%	0,2%	50,0%	31,1%	0,0%	1,8%	0,0%	2,2%	8,6%	0,0%	0,0%	1,5%	1,4%	100,0%
1990/91	Transkel	4,4%	0,0%	45,2%	39,4%	0,0%	3,3%	0,0%	0,0%	0,5%	0,4%	6,1%	0,3%	0,4%	100,0%
1990/91	Bop.	3,6%	0,0%	61,7%	23,7%	0,0%	1,0%	0,0%	0,0%	1,5%	0,0%	7,2%	0,4%	0,9%	100,0%
1990/91	Venda	1,2%	0,0%	47,9%	37,7%	0,0%	0,0%	0,0%	0,0%	3,0%	0,0%	7,9%	0,6%	1,6%	100,0%
1990/91	Ciskel	1,6%	1,1%	58,9%	30,3%	0,0%	1,0%	0,0%	1,3%	2,7%	1,0%	0,0%	1,2%	0,8%	100,0%
1990/1	TOTAL	3,7%	0,5%	42,7%	30,6%	0,5%	2,2%	0,5%	1,4%	3,0%	2,4%	10,6%	0,2%	1,7%	100,0%
1991/92	HoA	3,0%	1,1%	27,7%	28,0%	1,8%	2,9%	0,7%	2,3%	2,3%	5,7%	21,1%	0,0%	3,3%	100,0%
1991/92	HoD	6,4%	0,1%	38,1%	40,4%	0,0%	2,7%	0,2%	1,0%	1,7%	3,9%	5,5%	0,0%	0,1%	100,0%
1991/92	HoR	5,2%	0,4%	51,3%	30,1%	0,0%	2,3%	1,2%	1,5%	3,6%	0,0%	4,3%	0,1%	0,1%	100,0%
1991/2	AFRICAN	3,8%	0,1%	51,7%	32,1%	0,0%	1,4%	0,0%	0,9%	3,4%	0,5%	4,3%	0,6%	1,4%	100,0%
1991/92	DET	2,2%	0,0%	51,6%	28,3%	0,0%	2,2%	0,0%	1,5%	3,1%	0,5%	7,5%	0,8%	2,3%	100,0%
1991/2	SGT	5,0%	0,1%	51,7%	35,2%	0,0%	0,4%	0,0%	0,7%	5,0%	0,5%	0,0%	0,4%	0,9%	100,0%
1991/2	TBVC	4,3%	0,1%	51,7%	32,9%	0,0%	1,6%	0,0%	0,2%	1,4%	0,6%	5,8%	0,5%	1,0%	100,0%
1991/92	Gazankulu	3,0%	0,0%	51,6%	35,7%	0,0%	0,7%	0,0%	0,6%	5,3%	0,0%	0,0%	1,2%	1,9%	100,0%
1991/92	KaNgwane	4,8%	0,0%	55,4%	32,5%	0,0%	0,0%	0,0%	1,0%	5,3%	0,0%	0,0%	0,4%	0,5%	100,0%
1991/92	KwaNdebele	4,6%	0,9%	54,0%	33,9%	0,0%	0,0%	0,0%	0,8%	2,7%	0,0%	0,0%	0,7%	2,3%	100,0%
1991/92	KwaZulu	8,3%	0,0%	52,7%	33,0%	0,1%	0,3%	0,0%	0,4%	3,0%	1,3%	0,0%	0,2%	0,8%	100,0%
1991/92	Lebowa	2,6%	0,0%	50,2%	38,2%	0,0%	0,5%	0,0%	0,8%	7,0%	0,0%	0,0%	0,3%	0,5%	100,0%
1991/92	QwaQwa	2,9%	0,2%	47,9%	34,0%	0,0%	1,7%	0,0%	2,7%	8,1%	0,0%	0,0%	1,2%	1,4%	100,0%
1991/92	Transkel	6,4%	0,0%	44,4%	39,1%	0,0%	2,6%	0,0%	0,0%	0,2%	0,8%	5,8%	0,2%	0,6%	100,0%
1991/92	Bop.	3,6%	0,0%	61,7%	23,7%	0,0%	1,0%	0,0%	0,0%	1,5%	0,0%	7,2%	0,4%	0,9%	100,0%
1991/92	Venda	1,1%	0,0%	45,7%	38,2%	0,0%	0,0%	0,0%	0,0%	4,0%	0,0%	7,7%	1,0%	2,4%	100,0%
1991/92	Ciskel	1,6%	1,1%	61,3%	26,3%	0,0%	1,0%	0,0%	1,3%	3,0%	2,0%	0,0%	1,2%	1,2%	100,0%
1991/2	TOTAL	3,8%	0,4%	42,8%	30,9%	0,6%	2,1%	0,4%	1,5%	2,9%	2,4%	10,0%	0,3%	1,8%	100,0%

Note 1: These figures do not include expenditure by other departments such as Public Works etc as that expenditure cannot be allocated by programme.

Note 2: Secondary education includes expenditure on specialised schools, but not special schools.

Note 3: This includes amounts spent on inservice education of teachers where reported.

Note 4: Grand Totals for this table do not include expenditure by Departments of Public Works as there is no way of allocating this expenditure to individual programmes.

APPENDIX III C

	Personnel		Administration		Stores & Livestock		Total Equipment		Land & Buildings		Miscellaneous		TOTAL RECURRENT	
	R000s	%	R000s	%	R000s	%	R000s	%	R000s	%	R000s	%	R000s	%
1988/9														
HoA (Note 1)	R2 311 527	54,9%	R1 513 042	35,9%	R116 526	2,8%	R81 955	1,9%	R9 543	0,2%	R178 676	4,2%	R4 211 269	
HoD	R459 454	76,7%	R39 889	6,7%	R18 493	3,1%	R13 899	2,3%	R1 667	0,3%	R65 531	10,9%	R598 933	
HoR	R1 188 481	80,0%	R119 455	8,0%	R109 285	7,4%	R36 333	2,4%	R16 223	1,1%	R16 614	1,1%	R1 486 391	
AFRICAN	R3 415 544	77,8%	R544 351	12,4%	R246 780	5,6%	R92 111	2,1%	R18 222	0,4%	R75 929	1,7%	R4 392 939	
DET	R1 208 214	73,1%	R318 056	19,2%	R56 339	3,4%	R33 803	2,0%	R17 927	1,1%	R18 227	1,1%	R1 652 566	
SGT	R1 238 958	80,8%	R96 350	6,3%	R144 770	9,4%	R35 965	2,3%	R288	0,0%	R17 780	1,2%	R1 534 113	
TBVC (Note 2)	R968 372	80,3%	R129 945	10,8%	R45 671	3,9%	R22 343	1,9%	R7	0,0%	R39 922	3,3%	R1 206 260	
Gaz	R139 813	80,6%	R5 695	3,3%	R22 002	12,7%	R3 898	2,2%	R223	0,1%	R1 928	1,1%	R173 559	
KaNg	R77 018	73,4%	R3 997	3,8%	R19 225	18,3%	R637	0,6%	R0	0,0%	R4 078	3,9%	R104 955	
KwaN	R55 303	85,7%	R2 739	4,2%	R5 276	8,2%	R569	0,9%	R56	0,1%	R624	1,0%	R64 567	
KwaZ	R434 274	75,5%	R55 567	9,7%	R58 394	10,2%	R21 661	3,8%	R9	0,0%	R5 307	0,9%	R575 212	
Lebowa	R411 518	85,3%	R26 407	5,5%	R33 471	6,9%	R6 240	1,3%	R0	0,0%	R4 661	1,0%	R482 297	
GwaQwa	R81 867	87,0%	R1 736	1,8%	R6 384	6,8%	R2 940	3,1%	R0	0,0%	R1 182	1,3%	R94 109	
D.D.A.	R39 165	99,4%	R209	0,5%	R20	0,1%	R20	0,1%	R0	0,0%	R0	0,0%	R39 414	
TRANS	R448 022	82,8%	R55 917	10,3%	R21 565	4,0%	R15 480	2,9%	R0	0,0%	R0	0,0%	R540 984	
BOP	R250 973	78,9%	R57 495	18,1%	R7 654	2,4%	R2 155	0,7%	R0	0,0%	R0	0,0%	R318 277	
VENDA	R119 483	79,2%	R2 182	1,4%	R11 716	7,8%	R3 203	2,1%	R0	0,0%	R14 368	9,5%	R150 952	
CISKEI	R149 894	87,2%	R14 351	8,4%	R4 736	2,8%	R1 505	0,9%	R7	0,0%	R1 331	0,8%	R171 824	
TOTAL	R7 375 006	69,0%	R2 216 737	20,7%	R491 084	4,6%	R224 298	2,1%	R45 655	0,4%	R336 750	3,2%	R10 689 532	

Note: 1: HoA figures distorted by inclusion of Tertiary education

Note: 2: Data on TBVC includes no capital for Transkei and Bophuthatswana

APPENDIX III C

TABLE 3(c): Percentage Spread over Items of Recurrent Expenditure by Department

	Personnel		Administration		Stores & Livestock		Equipment		Land & Buildings		Miscellaneous		TOTAL RECURRENT
1987/8	R000s	%	R000s	%	R000s	%	R000s	%	R000s	%	R000s	%	R000s
HOA (Note 1)	R2 106 063	54.4%	R1 411 026	36.4%	R104 939	2.7%	R76 826	2.0%	R6 668	0.2%	R167 911	4.3%	R3 873 433
HOD	R400 016	74.6%	R36 736	6.9%	R17 142	3.2%	R21 930	4.1%	R1 462	0.3%	R58 795	11.0%	R536 081
HOR	R1 054 225	80.5%	R107 627	8.2%	R91 478	7.0%	R31 914	2.4%	R10 446	0.8%	R14 598	1.1%	R1 310 288
AFRICAN	R2 740 687	74.8%	R558 955	15.2%	R237 113	6.5%	R80 773	2.2%	R10 440	0.3%	R37 456	1.0%	R3 665 424
DET	R991 551	65.6%	R395 291	26.1%	R64 144	4.2%	R36 240	2.4%	R9 673	0.6%	R15 058	1.0%	R1 511 957
SGI	R966 306	79.3%	R63 460	5.2%	R140 168	11.6%	R29 300	2.4%	R761	0.1%	R10 867	0.9%	R1 210 862
TBVC (Note 2)	R782 830	83.0%	R100 204	10.6%	R32 801	3.5%	R15 233	1.6%	R6	0.0%	R11 531	1.2%	R942 605
Gaz	R107 525	82.7%	R2 499	1.9%	R15 004	11.5%	R3 729	2.9%	R700	0.5%	R550	0.4%	R130 007
KGNig	R53 661	76.1%	R2 842	4.0%	R13 059	18.5%	R512	0.7%	R0	0.0%	R443	0.6%	R70 517
KWGN	R52 913	86.5%	R2 561	4.2%	R4 853	7.9%	R165	0.3%	R53	0.1%	R596	1.0%	R61 141
KWGL	R348 920	74.3%	R44 871	9.6%	R53 736	11.5%	R17 499	3.7%	R8	0.0%	R4 264	0.9%	R469 298
Lebowa	R317 566	83.8%	R9 018	2.4%	R44 942	11.9%	R3 521	0.9%	R0	0.0%	R4 016	1.1%	R379 063
QwaQwa	R53 731	78.5%	R1 277	1.9%	R8 556	12.5%	R3 874	5.7%	R0	0.0%	R998	1.5%	R68 436
D.D.A.	R31 990	98.7%	R392	1.2%	R18	0.1%	R0	0.0%	R0	0.0%	R0	0.0%	R32 400
TRANS	R367 612	84.9%	R41 599	9.6%	R14 106	3.3%	R9 758	2.3%	R0	0.0%	R0	0.0%	R433 075
BOP	R204 661	78.9%	R46 886	18.1%	R6 242	2.4%	R1 757	0.7%	R0	0.0%	R0	0.0%	R259 546
VENDA	R88 537	78.8%	R2 393	2.1%	R9 008	8.0%	R2 350	2.1%	R0	0.0%	R10 124	9.0%	R112 412
CISKEI	R122 020	88.7%	R9 326	6.8%	R3 445	2.5%	R1 368	1.0%	R6	0.0%	R1 407	1.0%	R137 572
TOTAL	R6 300 991	67.1%	R2 114 344	22.5%	R450 672	4.8%	R211 443	2.3%	R29 016	0.3%	R278 760	3.0%	R9 385 226

Note: 1: HOA figures distorted by inclusion of Tertiary education

Note: 2: Data on TBVC includes no capital for Transkei and Bophuthatswana

APPENDIX III C

	Personnel		Administration		Stores & Livestock		Total Equipment		Land & Buildings		Miscellaneous		TOTAL RECURRENT
	R000s	%	R000s	%	R000s	%	R000s	%	R000s	%	R000s	%	R000s
1989/90	R2 707 041	53.6%	R1 789 333	35.4%	R128 491	2.5%	R83 959	1.7%	R141 378	2.8%	R202 898	4.0%	R5 053 100
HoA (Note 1)	R568 356	77.7%	R49 980	6.8%	R21 083	2.9%	R11 137	1.5%	R1 599	0.2%	R79 537	10.9%	R731 692
HoD	R1 397 617	82.6%	R117 903	7.0%	R115 040	6.8%	R24 203	1.4%	R17 586	1.0%	R20 583	1.2%	R1 692 932
HoR	R4 495 969	79.5%	R592 586	10.5%	R363 273	6.4%	R83 928	1.5%	R21 388	0.4%	R95 490	1.7%	R5 652 641
AFRICAN	R1 554 732	76.6%	R338 232	16.7%	R68 731	3.4%	R23 601	1.2%	R21 109	1.0%	R23 496	1.2%	R2 029 901
DET	R1 683 374	82.1%	R103 008	5.0%	R220 994	10.8%	R20 132	1.0%	R270	0.0%	R21 509	1.0%	R2 049 294
SGT	R1 257 863	79.9%	R151 346	9.6%	R73 548	4.7%	R40 195	2.6%	R9	0.0%	R50 485	3.2%	R1 573 446
TBVC (Note 2)	R172 763	88.2%	R5 974	3.0%	R11 768	6.0%	R2 939	1.5%	R105	0.1%	R2 330	1.2%	R195 879
Gaz	R102 762	84.6%	R5 918	4.9%	R9 636	7.9%	R796	0.7%	R138	0.1%	R2 188	1.8%	R121 438
KaNg	R76 191	90.0%	R2 317	2.7%	R4 770	5.6%	R445	0.5%	R21	0.0%	R929	1.1%	R84 673
KwaN	R635 012	73.9%	R34 442	4.0%	R169 787	19.7%	R12 847	1.5%	R6	0.0%	R7 738	0.9%	R859 832
KwaZ	R533 603	87.8%	R50 811	8.4%	R15 058	2.5%	R1 958	0.3%	R0	0.0%	R6 341	1.0%	R607 771
Lebowa	R116 805	88.2%	R2 591	2.0%	R9 957	7.5%	R1 147	0.9%	R0	0.0%	R1 983	1.5%	R132 483
QwaQwa	R46 238	97.9%	R955	2.0%	R25	0.1%	R0	0.0%	R0	0.0%	R0	0.0%	R47 218
D.D.A.	R558 812	80.3%	R59 841	8.6%	R44 982	6.5%	R32 381	4.7%	R0	0.0%	R0	0.0%	R696 016
TRANS	R347 292	80.3%	R70 721	16.4%	R10 796	2.5%	R3 698	0.9%	R0	0.0%	R0	0.0%	R432 507
BOP	R164 536	83.3%	R2 454	1.2%	R11 847	6.0%	R2 188	1.1%	R0	0.0%	R16 398	8.3%	R197 423
VENDA	R187 223	87.1%	R18 330	8.5%	R5 923	2.8%	R1 928	0.9%	R9	0.0%	R1 660	0.8%	R215 073
CISKEI	R9 168 983	69.8%	R2 549 802	19.4%	R627 887	4.8%	R203 227	1.5%	R181 951	1.4%	R398 508	3.0%	R13 130 365
TOTAL													

Note: 1: HoA figures distorted by inclusion of Tertiary education

Note: 2: Data on TBVC includes no capital for Transkei and Bophuthatswana

APPENDIX III C

	Personnel		Administration		Stores & Livestock		Total Equipment		Land & Buildings		Miscellaneous		TOTAL RECURRENT
1990/1	R000s	%	R000s	%	R000s	%	R000s	%	R000s	%	R000s	%	R000s
HOA (Note 1)	R3 209 978	56.3%	R2 071 926	36.3%	R90 949	1.6%	R86 376	1.5%	R12 515	0.2%	R234 530	4.1%	R5 705 274
HOD	R671 622	76.9%	R79 621	9.1%	R115 068	1.7%	R12 340	1.4%	R1 883	0.2%	R92 752	10.6%	R873 286
HOE	R1 825 631	83.9%	R139 771	6.4%	R114 630	5.3%	R23 037	1.1%	R18 404	0.8%	R53 256	2.4%	R2 174 729
AFRICAN	R6 140 209	83.1%	R663 025	9.0%	R349 661	4.7%	R76 471	1.0%	R26 637	0.4%	R136 218	1.8%	R7 392 222
DEF	R2 094 201	79.1%	R370 834	14.0%	R105 459	4.0%	R26 006	1.0%	R24 219	0.9%	R28 399	1.1%	R2 649 118
SGT	R2 340 480	87.7%	R107 837	4.0%	R174 792	6.6%	R16 883	0.6%	R2 411	0.1%	R25 322	0.9%	R2 667 726
TBVC (Note 2)	R1 705 528	82.2%	R184 354	8.9%	R69 410	3.3%	R33 582	1.6%	R7	0.0%	R82 497	4.0%	R2 075 378
GAZ	R252 021	83.7%	R9 472	3.1%	R28 859	9.6%	R5 639	1.9%	R2 103	0.7%	R2 983	1.0%	R301 078
KALNG	R152 811	83.8%	R7 474	4.1%	R19 532	10.7%	R552	0.3%	R306	0.2%	R1 771	1.0%	R182 446
Kwani	R108 345	88.2%	R2 049	1.7%	R10 968	8.9%	R270	0.2%	R0	0.0%	R1 201	1.0%	R122 833
Kwaz	R892 638	88.2%	R44 110	4.4%	R59 530	5.9%	R4 734	0.5%	R3	0.0%	R10 481	1.0%	R1 011 495
Labowa	R754 010	88.7%	R38 094	4.5%	R46 589	5.5%	R4 533	0.5%	R0	0.0%	R7 272	0.9%	R850 498
QWAQWA	R128 798	87.6%	R6 165	4.2%	R9 313	6.3%	R1 155	0.8%	R0	0.0%	R1 614	1.1%	R147 045
D.D.A.	R51 836	99.1%	R473	0.9%	R2	0.0%	R0	0.0%	R0	0.0%	R0	0.0%	R52 331
TRANS	R734 083	84.8%	R71 400	8.2%	R35 136	4.1%	R24 856	2.9%	R0	0.0%	R0	0.0%	R865 475
BOP	R480 929	82.2%	R85 778	14.7%	R13 465	2.3%	R5 078	0.9%	R0	0.0%	R0	0.0%	R586 250
VENDA	R225 714	85.0%	R5 231	2.0%	R12 146	4.6%	R948	0.4%	R0	0.0%	R21 428	8.1%	R265 467
CISKEI	R264 802	88.2%	R21 945	7.3%	R8 663	2.9%	R2 700	0.9%	R7	0.0%	R2 198	0.7%	R300 315
TOTAL	R11 847 440	73.4%	R2 954 343	18.3%	R570 308	3.5%	R197 224	1.2%	R59 439	0.4%	R516 756	3.2%	R16 145 512

Note: 1: HOA figures distorted by inclusion of Tertiary education

Note: 2: Data on TBVC includes no capital for Transkei and Bophuthatswana

APPENDIX III C

	Personnel		Administration		Stores & Livestock		Total Equipment		Land & Buildings		Miscellaneous		TOTAL RECURRENT
	R000s	%	R000s	%	R000s	%	R000s	%	R000s	%	R000s	%	R000s
1991/2													
HoA (Note 1)	R3 707 156	57.8%	R2 239 649	34.9%	R85 860	1.3%	R106 209	1.7%	R12 218	0.2%	R259 405	4.0%	R6 410 497
HoD	R789 013	76.2%	R88 832	8.6%	R23 050	2.2%	R13 726	1.3%	R6 598	0.6%	R114 341	11.0%	R1 035 560
HoR	R2 193 394	85.1%	R121 961	4.7%	R124 659	4.8%	R29 957	1.2%	R28 711	1.1%	R78 841	3.1%	R2 577 523
AFRICAN	R7 610 141	83.5%	R814 170	8.9%	R371 284	4.1%	R128 772	1.4%	R32 065	0.4%	R160 311	1.8%	R9 116 743
DET	R2 609 395	79.5%	R435 217	13.3%	R122 524	3.7%	R40 919	1.2%	R29 357	0.9%	R45 061	1.4%	R3 282 473
SGT	R2 959 262	87.5%	R153 848	4.6%	R165 294	4.9%	R54 769	1.6%	R2 700	0.1%	R44 955	1.3%	R3 380 829
TBVC (Note 2)	R2 041 484	83.2%	R225 105	9.2%	R83 466	3.4%	R33 084	1.3%	R8	0.0%	R70 295	2.9%	R2 453 442
Gaz	R327 866	86.6%	R9 306	2.5%	R24 215	6.4%	R8 015	2.1%	R2 463	0.7%	R6 426	1.7%	R378 381
KaNg	R194 520	89.3%	R9 675	4.4%	R9 990	4.6%	R1 419	0.7%	R0	0.0%	R2 193	1.0%	R217 797
KwaN	R140 074	90.9%	R3 595	2.3%	R8 787	5.7%	R140	0.1%	R1	0.0%	R1 550	1.0%	R154 147
KwaZ	R1 091 287	88.2%	R55 109	4.5%	R60 824	4.9%	R18 144	1.5%	R236	0.0%	R11 232	0.9%	R1 236 833
Lebowa	R975 570	86.3%	R74 028	6.5%	R45 481	4.0%	R24 712	2.2%	R0	0.0%	R10 559	0.9%	R1 130 350
GwaGwa	R160 341	82.9%	R1 845	1.0%	R15 965	8.3%	R2 339	1.2%	R0	0.0%	R12 995	6.7%	R193 485
D.D.A.	R69 604	99.7%	R200	0.3%	R32	0.0%	R0	0.0%	R0	0.0%	R0	0.0%	R69 836
TRANS	R923 152	85.4%	R93 745	8.7%	R38 382	3.6%	R22 074	2.0%	R0	0.0%	R3 382	0.3%	R1 080 735
BOP	R583 238	82.2%	R104 026	14.7%	R16 329	2.3%	R6 158	0.9%	R0	0.0%	R0	0.0%	R709 751
VENDA	R276 279	84.1%	R4 324	1.3%	R20 142	6.1%	R2 067	0.6%	R0	0.0%	R25 648	7.8%	R328 460
CISKEI	R258 815	87.6%	R23 010	7.8%	R8 613	2.9%	R2 785	0.9%	R8	0.0%	R2 153	0.7%	R295 384
TOTAL	R14 299 704	74.7%	R3 264 613	17.1%	R604 853	3.2%	R278 664	1.5%	R79 592	0.4%	R612 897	3.2%	R19 140 323

Note: 1: HoA figures distorted by inclusion of Tertiary education

Note: 2: Data on TBVC includes no capital for Transkei and Bophuthatswana

TABLE 3(c): Capital Expenditure by Department and Year, with Five Year Totals									
	1987/8	1988/9	1989/90	1990/1	1991/2	5 Year Total	Average		
	R000's	R000's	R000's	R000's	R000's	R000's	R000's		
House of Assembly									
Education and Culture	R230	R2 082	R1 173	R3 436	R0	R6 921	R1 384		
Local Govt/Housing and Works	R23 019	R111 132	R130 587	R147 190	R117 892	R529 820	R105 964		
HOA TOTAL:	R23 249	R113 214	R131 760	R150 626	R117 892	R536 741	R107 348		
House of Delegates									
Education and Culture	R638	R761	R17 175	R14 716	R11 187	R44 477	R8 895		
Local Govt, Housing and Works	R44 792	R37 407	R87 981	R56 292	R34 586	R261 058	R52 212		
Budgetary and Auxiliary Services						R0	R0		
HOD TOTAL:	R45 430	R38 168	R105 156	R71 008	R45 773	R305 535	R61 107		
House of Representatives									
Education and Culture									
Local Govt, Housing and Agriculture	R153 579	R137 077	R126 371	R88 188	R16 134	R521 349	R104 270		
Budgetary and Auxiliary Services	R11 334	R0	R6 939	R7 000	R6 500	R31 773	R6 355		
HOR TOTAL:	R164 913	R137 077	R133 310	R95 188	R22 634	R553 122	R110 624		
Education and Training									
DET TOTAL:	R192 286	R221 052	R218 527	R289 693	R258 884	R1 180 442	R236 088		
	R192 286	R221 052	R218 527	R289 693	R258 884	R1 180 442	R236 088		
Education (and Works)									
-Gazankulu	R12 805	R22 883	R26 539	R20 210	R48 473	R130 910	R26 182		
-Kangwane	R0	R8 145	R7 152	R21 934	R31 687	R68 918	R13 784		
-KwaNdebele	R5 354	R4 580	R3 804	R9 528	R13 202	R36 468	R7 294		
-Kwazulu	R18 551	R58 805	R74 449	R57 667	R102 070	R311 542	R62 308		
-Lebowa	R224	R12				R236	R47		
-QwaQwa	R24 966	R23 883	R15 912	R17 570	R38 839	R121 170	R24 234		
Development Aid									
SGT TOTAL:	R33 147	R22 465	R19 905	R12 126	R10 063	R97 706	R19 541		
	R95 047	R140 773	R147 761	R139 035	R244 334	R766 950	R153 390		
Education (and Works)									
-Transkei						R0	R0		
-Bophuthatswana						R0	R0		
-Venda	R4 712	R3 607	R4 404	R11 447	R6 720	R30 890	R6 178		
-Ciskei	R7 448	R15 740	R22 647	R17 429	R5 136	R68 400	R13 680		
VC TOTAL	R12 160	R19 347	R27 051	R28 876	R11 856	R99 290	R19 858		
TOTAL (Excl. Transkei and Bop):	R533 085	R669 631	R763 565	R774 426	R701 373	R3 442 080	R688 416		

APPENDIX IV A

TABLE 4 (a): Recurrent Expenditure by Department and Programme in R000																					
1987/88	See Note 1																				
1987/88	HoA	R165 128	R32 501	R1 054 657	R1 112 135	R45 368	R106 138	R29 196	R84 411	R118 089	R193 599	R875 416	R54 700	R3 871 339							
1987/88	HoD	R14 864	R608	R193 692	R213 638		R13 529	R2 939	R5 229	R11 463	R17 493	R34 913	R843	R509 270							
1987/88	HoR	R51 052	R30 122	R538 906	R464 717	R0	R27 271	R15 985	R17 240	R61 056	R0	R75 373	R2 502	R1 286 287							
1987/88	AFRICAN	R174 020	R3 379	R1 756 052	R1 030 770	R2 149	R41 450	R0	R52 828	R117 580	R27 694	R212 520	R161 178	R3 623 980							
1987/88	DET	R61 617		R653 737	R342 820		R22 081		R41 777	R64 019	R15 867	R146 076	R132 683	R1 503 140							
1987/88	SGT	R82 005	R1 553	R613 123	R381 974	R2 149	R4 942	R0	R8 771	R39 911	R7 572	R0	R19 242	R1 178 235							
1987/88	TBVC	R30 398	R1 826	R489 192	R305 976	R0	R14 427	R0	R2 280	R13 650	R4 255	R66 444	R11 502	R942 605							
1987/88	Gazankulu	R3 134		R69 504	R48 885		R1 007		R333	R3 237			R1 857	R130 008							
1987/88	KaNgwane	R3 414		R38 215	R23 021				R1 009	R3 697			R346	R70 517							
1987/88	KwaNdebele	R6 828	R1 392	R30 264	R17 387				R368	R821			R3 831	R61 141							
1987/88	KwaZulu	R55 663	R81	R233 977	R133 265	R2 149	R1 244		R2 213	R12 032	R7 572	R14 721	R6 380	R469 296							
1987/88	Lebowa	R10 997		R204 986	R139 083		R1 644		R3 497	R14 705		R1 168	R2 759	R378 839							
1987/88	OwaOwa	R1 969	R80	R36 177	R20 333	R0	R1 047		R1 351	R5 419	R0	R0	R1 157	R68 454							
1987/88	Transkei	R17 341		R196 576	R172 139		R10 533			R1 832	R3 617	R27 868	R3 029	R433 075							
1987/88	Bop.	R9 883	R0	R152 071	R55 866		R2 972			R3 785		R28 712	R5 182	R259 546							
1987/88	Venda	R1 199	R0	R51 685	R41 322	R0				R4 910	R0	R9 864	R2 901	R112 412							
1987/88	Ciskei	R1 975	R1 826	R88 860	R36 649		R922			R3 123	R638		R390	R137 572							
1987/88	TOTAL	R405 065	R66 611	R3 543 307	R2 821 260	R47 516	R188 388	R48 120	R159 708	R308 188	R238 786	R1 198 223	R218 784	R9 290 876							

Note: 1: These figures do not include expenditure by other departments such as Public Works etc as that expenditure cannot be allocated by programme.

Note: 2: Secondary education includes expenditure on specialised schools, but not special schools.

Note: 3: This includes amounts spent on Inservice education of teachers where reported.

Note: 4: Grand Totals for this table do not include expenditure by Departments of Public Works as there is no way of allocating this expenditure to individual programmes.

APPENDIX IV A

TABLE 4 (a): Recurrent Expenditure by Department and Programme in R000															
	See Note 1	Educ control and admin	2- Pre-primary	3- Primary	4-Secondary (Note 2)	5- Private school education	6- Special school education	7- Children in need of care	8- Technical colleges	9- Teacher Education (Note 3)	10- Technikon	11- Universities	12. Adult/vocational ed. and training	13. Related and support services	GRAND TOTAL BY DEPT (Note 4)
1989/90	HoA	R203 711	R42 518	R1 298 512	R1 369 110	R77 236	R138 835	R38 143	R112 296	R136 081	R245 972	R1 083 609		R167 195	R4 913 220
1989/90	HoD	R20 610	R626	R267 849	R289 437	R359	R20 003	R3 423	R7 402	R11 762	R16 610	R48 834	R52	R1 131	R688 099
1989/90	HoD	R62 348	R5 444	R836 459	R479 610	R0	R40 384	R21 687	R24 568	R79 813	R0	R91 105	R2 876	R1 522	R1 645 816
1989/90	AFRICAN	R221 626	R3 173	R2 793 128	R1 645 303	R1 724	R79 512	R0	R68 727	R186 175	R27 418	R276 582	R68 648	R67 459	R5 439 473
1989/90	DET	R78 046		R992 971	R522 972	R43 731	R43 731		R50 611	R74 209	R12 293	R179 766	R27 263	R27 974	R2 009 836
1989/90	SGT	R91 344	R957	R988 607	R616 168	R1 724	R14 199	R0	R15 639	R93 911	R7 813	R0	R34 072	R24 183	R1 888 615
1989/90	TBVC	R52 236	R2 216	R811 550	R506 163	R0	R21 582	R0	R2 477	R18 055	R7 312	R96 816	R7 313	R15 302	R1 541 022
1989/90	Gazankulu	R4 654	R0	R105 299	R69 247	R410	R1 158		R855	R9 265			R1 851	R3 140	R195 879
1989/90	KaNgwane	R6 691		R63 885	R37 968				R1 349	R8 097			R460	R2 032	R120 482
1989/90	KwaNdebele	R4 368	R613	R46 635	R28 333				R713	R1 403			R985	R1 623	R84 673
1989/90	KwaZulu	R58 323	R148	R404 442	R214 600	R1 314	R1 411		R2 673	R17 950	R7 813		R26 649	R12 008	R747 329
1989/90	Lebowa	R13 186		R297 001	R226 917		R9 772		R7 713	R47 135			R2 569	R3 478	R607 771
1989/90	OwaOwa	R4 122	R196	R71 345	R39 103	R0	R1 958		R2 336	R10 061	R0		R1 558	R1 902	R132 481
1989/90	Transkel	R29 696		R317 479	R280 028		R15 038			R2 044	R5 473	R0	R484	R2 694	R696 016
1989/90	Bop.	R16 881		R260 060	R99 233		R4 259			R4 151	R0	R37 704	R2 505	R7 715	R432 507
1989/90	Venda	R2 438	R0	R91 499	R75 513	R0				R6 473	R0	R16 032	R1 428	R4 043	R197 426
1989/90	Cliskel	R3 221	R2 216	R142 512	R51 389		R2 286		R2 477	R5 387	R1 839		R2 896	R850	R215 073
1989/90	TOTAL	R508 296	R51 761	R5 195 948	R3 783 461	R79 319	R278 734	R63 253	R212 993	R413 830	R290 000	R1 500 130	R71 576	R237 307	R12 686 609

Note: 1: These figures do not include expenditure by other departments such as Public Works etc as that expenditure cannot be allocated by programme.

Note: 2: Secondary education includes expenditure on specialised schools, but not special schools.

Note: 3: This includes amounts spent on inservice education of teachers where reported.

Note: 4: Grand Totals for this table do not include expenditure by Departments of Public Works as there is no way of allocating this expenditure to individual programmes.

TABLE 4 (a): Recurrent Expenditure by Department and Programme in R000

Year	Department	1. Educ control and admin	2. Pre-primary	3. Primary	4. Secondary (Note 2)	5. Private school education	6. Special school education	7. Children in need of care	8. Technical colleges	9. Teacher Education (Note 3)	10. Technikons	11. Universities	12. Adult/vocational ed. and training	13. Related and support services	GRAND TOTAL BY DEPT (Note 4)
1990/91	See Note 1														
1990/91	HOA	R179 440	R64 805	R1 556 674	R1 594 771	R81 772	R171 166	R42 366	R133 742	R140 747	R301 841	R1 253 239		R172 313	R5 692 876
1990/91	HOD	R42 210	R613	R313 440	R336 221	R407	R23 241	R3 314	R8 673	R13 429	R26 786	R52 886	R49	R1 528	R822 997
1990/91	HOA	R101 082	R7 567	R1 091 034	R622 855	R0	R47 275	R27 839	R33 851	R84 965	R27 460	R62 721	R2 915	R3 289	R2 112 872
1990/91	AFRICAN	R261 291	R4 833	R3 916 949	R2 300 850	R4 839	R108 153	R0	R44 630	R239 562	R30 783	R319 462	R32 521	R90 482	R7 254 365
1990/91	DET	R67 547		R1 346 757	R766 154	R4 096	R55 369		R23 277	R89 089	R12 852	R203 985	R12 550	R44 330	R2 626 006
1990/91	SGT	R126 860	R1 605	R1 413 685	R863 663	R743	R15 580	R0	R17 463	R121 276	R11 152	R0	R9 213	R30 612	R2 611 852
1990/91	IBVC	R66 884	R3 228	R1 056 507	R671 033	R0	R37 204	R0	R3 890	R29 197	R6 779	R115 477	R10 758	R15 550	R2 016 507
1990/91	Gazankulu	R11 004		R158 207	R108 279		R1 833		R903	R13 744			R2 184	R4 923	R301 077
1990/91	KaNgwane	R8 227	R62	R99 280	R59 861				R1 730	R9 504			R580	R3 202	R182 446
1990/91	KwaNdebele	R7 165	R1 037	R63 318	R43 367				R949	R3 187			R525	R3 285	R122 833
1990/91	KwaZulu	R73 599	R225	R601 645	R281 001	R743	R2 231		R3 722	R23 480	R11 152		R1 435	R12 263	R1 011 495
1990/91	Lebowa	R22 359		R419 444	R326 494		R8 983		R6 963	R58 964			R2 357	R4 924	R850 498
1990/91	OWaQwa	R4 506	R261	R71 811	R44 661	R0	R2 523		R3 196	R12 397	R0		R2 192	R2 015	R143 502
1990/91	Transkel	R37 793		R391 435	R341 108		R28 347		R4 247	R8 973	R3 640		R2 878	R3 523	R865 475
1990/91	Bop.	R21 066		R361 008	R138 710		R5 850			R7 917			R2 522	R5 241	R865 250
1990/91	Venda	R3 170	R0	R127 260	R100 082	R0				R8 060	R0		R1 676	R4 269	R255 467
1990/91	Ciskei	R4 855	R3 228	R176 804	R91 133		R3 007		R3 890		R3 139		R3 682	R2 517	R300 315
1990/91	TOTAL	R584 023	R78 018	R6 778 096	R4 854 697	R87 018	R349 835	R73 519	R220 896	R478 722	R386 670	R1 688 308	R35 485	R267 623	R15 893 111

Note: 1: These figures do not include expenditure by other departments such as Public Works etc as that expenditure cannot be allocated by programme.

Note: 2: Secondary education includes expenditure on specialised schools, but not special schools.

Note: 3: This includes amounts spent on inservice education of teachers where reported.

Note: 4: Grand Totals for this table do not include expenditure by Departments of Public Works as there is no way of allocating this expenditure to individual programmes.

APPENDIX IV B

	1987/8				1988/9				1989/90				1990/1				1991/2			
	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands		
HOA	R1 054 657	537530	R1 962	R1 112 361	529799	R2 100	R1 298 512	529584	R2 452	R1 556 674	532578	R2 923	R1 773 402	537712	R3 298					
HOD	R193 692	140204	R1 392	R218 155	141252	R1 544	R267 849	140451	R1 907	R313 440	141746	R2 211	R370 593	149285	R2 482					
HOR	R538 906	605622	R890	R735 717	610732	R1 205	R836 459	612774	R1 365	R1 091 034	619624	R1 761	R1 304 329	630200	R2 070					
AFRICAN	R1 756 052	5092621	R345	R2 161 693	5349518	R404	R2 793 128	5461751	R511	R3 816 949	5634533	R677	R4 633 592	5871672	R789					
DEI	R653 737	1521837	R430	R790 747	1568591	R504	R992 971	1563481	R635	R1 346 757	1635553	R823	R1 679 275	1696522	R990					
SGI	R613 123	2024045	R303	R761 170	2191987	R347	R988 607	2296411	R431	R1 413 685	2334419	R606	R1 705 665	2422122	R704					
TBVC	R489 192	1546739	R316	R609 776	1588940	R384	R811 550	1601859	R507	R1 056 507	1664561	R635	R1 248 652	1753028	R712					
Gazankulu	R69 504	125664	R553	R88 960	220079	R404	R105 299	226682	R465	R158 207	234602	R674	R195 376	247673	R789					
Kangwane	R38 215	134087	R285	R50 639	146606	R345	R63 885	156057	R409	R99 260	165181	R601	R120 640	176190	R685					
KwaNdebele	R30 264	88603	R342	R34 170	86768	R394	R46 635	91233	R511	R63 318	94019	R673	R83 245	96898	R859					
KwaZulu	R233 977	1036987	R226	R288 901	1082362	R267	R404 442	1120221	R361	R601 645	1165475	R516	R651 565	1203782	R541					
Lebowa	R204 986	572146	R358	R250 433	589799	R425	R297 001	592470	R501	R419 444	608319	R690	R567 223	629172	R902					
Gwaqwa	R36 177	66558	R344	R48 067	66383	R724	R71 345	109748	R650	R71 811	66823	R1 075	R87 626	68407	R1 281					
Transel	R196 576	804902	R244	R242 605	840725	R289	R317 479	874578	R363	R391 435	908126	R431	R479 752	989044	R486					
Bophuthatswana	R152 071	396121	R384	R185 743	402375	R462	R260 060	380045	R684	R361 008	408666	R883	R437 806	410864	R1 066					
Venda	R51 685	146406	R353	R66 235	147009	R451	R91 499	151677	R603	R127 260	153897	R827	R149 943	161680	R927					
Ciskei	R88 860	199310	R446	R115 193	198831	R579	R142 512	195559	R729	R176 804	193872	R912	R181 151	192440	R941					
TOTAL:	R3 543 307	6375977	R556	R4 227 925	6631301	R638	R5 195 948	6744560	R770	R6 778 096	6928481	R978	R8 081 915	7188669	R1 124					

Note: 1: Expenditure and enrolment figures do not include private schools.

APPENDIX IV C

TABLE 4(c): Secondary School Per Capita Expenditure by Year and Department (Note 1)

	1987/8			1988/9			1989/90			1990/1			1991/2		
	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands
	HoA	R1 112 135	374790	R2 967	R1 171 033	372515	R3 144	R1 369 110	363301	R3 769	R1 594 771	352793	R4 520	R1 791 771	345836
HoD	R213 638	91030	R2 347	R239 860	92658	R2 589	R289 437	92619	R3 125	R336 221	91355	R3 680	R392 880	93520	R4 201
HoR	R464 717	215724	R2 154	R412 730	226618	R1 821	R479 610	228610	R2 098	R622 855	226519	R2 750	R764 500	226594	R3 374
AFRICAN	R1 030 770	1469866	R701	R1 280 694	1653234	R775	R1 645 303	1810956	R909	R2 300 850	1993714	R1 154	R2 876 139	2195769	R1 310
DET	R342 820	384806	R891	R409 061	447600	R914	R522 972	482395	R1 084	R766 154	563162	R1 360	R921 813	639936	R1 440
SGT	R381 974	671203	R569	R491 159	757122	R649	R616 168	854157	R721	R863 663	921899	R937	R1 160 663	1003361	R1 157
TRVC	R305 976	413857	R739	R380 474	448512	R848	R506 163	474404	R1 067	R671 033	508653	R1 319	R793 663	552472	R1 437
Gazankulu	R48 885	56660	R863	R65 175	66460	R981	R69 247	76690	R903	R108 279	84065	R1 288	R135 182	90938	R1 487
KaNgwane	R23 021	40236	R572	R35 232	48139	R732	R37 968	54204	R700	R59 861	61628	R971	R70 871	70626	R1 003
KwaNdebele	R17 387	28821	R603	R21 150	34112	R620	R28 333	40915	R692	R43 367	47107	R921	R52 276	52738	R991
KwaZulu	R133 265	279639	R477	R161 168	307755	R524	R214 600	341331	R629	R281 001	372535	R754	R408 072	407518	R1 001
Lebowa	R139 083	233965	R594	R180 173	266369	R676	R226 917	291654	R778	R326 494	316391	R1 032	R432 150	339011	R1 275
OwaQwa	R20 333	31882	R638	R28 261	34287	R824	R39 103	49363	R792	R44 661	40173	R1 112	R62 112	42530	R1 460
Transkei	R172 139	155997	R1 103	R212 588	165044	R1 288	R280 028	177574	R1 577	R341 108	190014	R1 795	R422 299	210425	R2 007
Bophuthalswana	R55 866	139654	R400	R69 134	151473	R456	R99 233	153488	R647	R138 710	167527	R828	R168 218	177899	R946
Venda	R41 322	58610	R705	R57 857	65225	R887	R75 513	73128	R1 033	R100 082	77933	R1 284	R125 420	82349	R1 523
Ciskei	R36 649	59596	R615	R40 895	66770	R612	R51 389	70214	R732	R91 133	73179	R1 245	R77 726	81799	R950
TOTAL:	R2 821 260	2151410	R1 311	R3 104 318	2345025	R1 324	R3 783 461	2495486	R1 516	R4 854 697	2664381	R1 822	R5 825 289	2861719	R2 036

Note: 1: Expenditure and enrolment figures include specialised schools.

APPENDIX IV D

TABLE 4(D): Special School Per Capita Expenditure by Year and Department		1987/8		1988/9		1989/90		1990/1		1991/2					
	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands			
HoA	R106 138	12739	R8 332	R117 315	13414	R8 746	R138 835	13788	R10 069	R171 166	13755	R12 444	R188 599	14546	R12 966
HOD	R13 529	6468	R2 092	R15 960	5847	R2 730	R20 003	5747	R3 481	R23 241	5824	R3 991	R26 197	6132	R4 272
HOR	R27 271	5393	R5 057	R31 804	5967	R5 330	R40 384	6219	R6 494	R47 275	6470	R7 307	R58 177	6674	R8 717
AFRICAN	R41 450	4249	R9 755	R60 228	4847	R12 426	R79 512	6995	R11 367	R108 153	7907	R13 678	R122 939	6546	R18 781
DET	R22 081	3082	R7 165	R29 819	3291	R9 061	R43 731	4065	R10 758	R55 369	4895	R11 311	R70 326	4952	R14 202
SGT	R4 942	1167	R4 235	R6 689	1556	R4 299	R14 199	1560	R9 102	R15 580	1522	R10 237	R14 247	1594	R8 938
TBVC	R14 427	0	#DIV/OI	R23 720	0	#DIV/OI	R21 582	1370	R15 753	R37 204	1490	R24 969	R38 366	0	#DIV/OI
Gozankulu	R1 007	180	R5 594	R1 342	180	R7 456	R1 158	180	R6 433	R1 833	180	R10 182	R2 684	224	R11 982
KaNgwane		0	#DIV/OI		0	#DIV/OI		0	#DIV/OI		0	#DIV/OI		0	#DIV/OI
KwaNdebele		0	#DIV/OI		0	#DIV/OI		0	#DIV/OI		0	#DIV/OI		0	#DIV/OI
KwaZulu	R1 244	558	R2 230	R1 647	666	R2 472	R1 411	678	R2 081	R2 231	634	R3 519	R3 220	652	R4 939
Lebowa	R1 644	140	R11 743	R2 214	434	R5 101	R9 772	434	R22 516	R8 993	431	R20 865	R5 231	431	R12 137
QwQwa	R1 047	289	R3 623	R1 466	276	R5 384	R1 868	268	R6 933	R2 523	277	R9 108	R3 112	287	R10 843
Tiranskiel	R10 533		#DIV/OI	R18 167		#DIV/OI	R15 038	695	R21 637	R28 347	748	R37 897	R28 231		#DIV/OI
Bophuthatswana	R2 972		#DIV/OI	R3 645		#DIV/OI	R4 258	280	#DIV/OI	R5 850	293	#DIV/OI	R7 095		#DIV/OI
Venda	R0		#DIV/OI	R0		#DIV/OI	R0	395	R0	R0	449	R0	R0		#DIV/OI
Ciskei	R922		#DIV/OI	R1 908		#DIV/OI	R2 286		R5 787	R3 007		R6 697	R3 040		#DIV/OI
TOTAL:	R188 388	28849	R6 530	R225 306	30075	R7 491	R278 734	32749	R8 511	R349 835	33956	R10 303	R395 912	33898	R11 680

APPENDIX IV E

TABLE 4(e): College of Education Per Capita Expenditure by Year and Department

	1987/8			1988/9			1989/90			1990/1			1991/2		
	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands	Expend R000s	Enrol No.	Per cap Rands
HoA	R118 089	12155	R9 715	R130 943	11683	R11 208	R136 081	10327	R13 177	R140 747	9512	R14 797	R144 372	6087	R23 718
HoD	R11 463	1095	R10 469	R10 325	1157	R8 924	R11 762	1272	R9 247	R13 429	1333	R10 074	R16 150	1726	R9 357
HoR	R61 056	7645	R7 986	R77 064	7608	R10 129	R79 813	6774	R11 782	R84 985	5999	R14 190	R90 538	5916	R15 304
AFRICAN	R117 580	33910	R3 467	R159 560	40609	R3 929	R186 175	44941	R4 143	R239 562	49292	R4 860	R300 807	55159	R5 453
DET	R64 019	17826	R8 180	R79 644	8669	R9 187	R74 209	9489	R7 821	R89 089	9393	R9 485	R99 746	9657	R10 329
SGT	R39 911	15243	R2 618	R62 853	18743	R3 353	R93 911	20182	R4 653	R121 276	22308	R5 436	R166 407	26333	R6 319
TBVC	R13 650	10841	R1 259	R17 063	13197	R1 293	R18 055	15270	R1 182	R29 197	17591	R1 660	R34 654	19169	R1 808
Gazankulu	R3 237	1330	R2 434	R5 549	1495	R3 712	R9 265	1866	R4 965	R13 744	2304	R5 965	R19 928	2829	R7 044
KaNgwane	R3 697	958	R3 859	R6 618	1605	R4 123	R8 097	1686	R4 802	R9 504	1879	R5 058	R11 568	2014	R5 739
KwaNdebele	R821	565	R1 453	R1 132	701	R1 615	R1 403	876	R1 602	R3 187	1169	R2 726	R4 229	1290	R3 278
KwaZulu	R12 032	4772	R2 521	R14 954	5165	R2 895	R17 950	5680	R3 160	R23 480	6120	R3 837	R36 856	6397	R5 761
Lebowa	R14 705	5704	R2 578	R27 704	6909	R4 010	R47 135	6984	R6 749	R58 964	8618	R6 842	R79 090	11735	R6 740
QwaQwa	R5 419	1914	R2 831	R6 896	2868	R2 404	R10 061	3090	R3 256	R12 397	2218	R5 589	R14 746	2068	R7 131
Transkei	R1 832	3996	R458	R1 607	5526	R291	R2 044	6764	R302	R4 247	8522	R498	R1 889	8990	R210
Bophuthatswana	R3 785	2907	R1 302	R4 642	3399	R1 366	R4 151	3751	R1 107	R8 973	4426	R2 027	R10 882	4696	R2 317
Venda	R4 910	2306	R2 129	R6 787	2577	R2 634	R6 473	2580	R2 509	R7 917	2340	R3 383	R13 003	2352	R5 528
Ciskei	R3 123	1632	R1 914	R4 027	1695	R2 376	R5 387	2175	R2 477	R8 060	2303	R3 500	R8 880	3141	R2 827
TOTAL:	R308 188	54805	R5 623	R377 891	61057	R6 189	R413 830	63314	R6 536	R478 722	66126	R7 240	R551 866	68898	R8 011

APPENDIX V A: Total Expenditure by Item, by Year and Department

ITEMS	1987/8			TOTAL EXPEND (WHITE)			TOTAL EXPEND (INDIAN)			TOTAL EXPEND (COLOURED)			TOTAL EXPEND (AFRICAN) (Note 1)		
	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL
1. Salaries and wages	R1 521 036	R0	R1 521 036	R320 945	R0	R320 945	R825 946	R0	R825 946	R2 233 345	R31 903	R2 265 248	R300 856	R0	R300 856
1.1 Education personnel			R0			R0			R0		R0	R2 485	R0	R2 485	
1.2 Service personnel			R0			R0			R0		R0	R2 048	R0	R2 048	
1.3 Other personnel			R0			R0			R0		R0	R23 048	R0	R23 048	
1.4 Non-allocable	R1 521 036		R1 521 036	R320 945		R320 945	R825 946		R825 946	R1 906 966	R31 903	R1 938 869	R1 906 966	R0	R1 938 869
2. Allowances	R29 135	R0	R29 135	R661	R0	R661	R19 325	R0	R19 325	R36 626	R0	R36 626	R36 626	R0	R36 626
2.1 Salary allowances	R0		R0			R0			R0		R0	R0	R0	R0	R0
2.2 Other allowances	R29 135		R29 135	R661		R661	R19 325		R19 325	R36 626		R36 626	R36 626		R36 626
3. Bonuses	R178 589		R178 589	R57		R57	R1 436		R1 436	R107 685		R107 685	R107 685		R107 685
4. Housing subsidies	R68 277		R68 277	R0		R0	(R3)		(R3)	R3 497		R3 497	R3 497		R3 497
5. Employers contribution to pension fund	R277 437		R277 437	R67 784		R67 784	R103 042		R103 042	R288 414		R288 414	R288 414		R288 414
6. Employers contribution to medical fund	R651		R651	R8 585		R8 585	R23 854		R23 854	R15 621		R15 621	R15 621		R15 621
7. Other	R30 938		R30 938	R1 984		R1 984	R80 625		R80 625	R23 509		R23 509	R87		R23 596
A. Total Personnel Expenditure	R2 106 063	R0	R2 106 063	R400 016	R0	R400 016	R1 054 225	R0	R1 054 225	R2 708 687	R31 990	R2 740 687	R2 740 687		R2 740 687
1. Transport	R35 036	R0	R35 036	R4 429	R0	R4 429	R24 711	R0	R24 711	R28 483	R363	R28 856	R28 856		R28 856
1.1 Pupil transport	R26 314		R26 314	R3 693		R3 693	R0		R0	R0		R0	R0		R0
1.2 Other transport	R8 722		R8 722	R736		R736	R24 711		R24 711	R28 483	R363	R28 856	R28 856		R28 856
2. Bursaries	R194 462	R15	R194 477	R1 968	R3 308	R2 966	R1 953	R1 953	R36 595	R310 926	R310 926	R310 926			R310 926
3. Other administration costs	R100 602	R1 281	R101 883	R1 450	R22 628	R24 078	R19 265	R21 000	R40 265	R68 066	R0	R68 066	R68 066		R68 066
4. Professional and special services	R1 409 730	R1 296	R1 411 026	R10 800	R25 936	R36 736	R86 627	R21 000	R107 627	R558 522	R433	R558 955	R558 955		R558 955
B. Total Administration Expenditure	R32 582		R32 582	R6 467		R6 467	R142		R142	R115 680		R115 680	R115 680		R115 680
1. Textbooks	R51 024		R51 024	R0		R0	R5 595		R5 595	R48 367		R48 367	R48 367		R48 367
2. Stationery	R2 208		R2 208	R1 776		R1 776	R980		R980	R4 031		R4 031	R4 031		R4 031
3. Library purchases	R15 125		R15 125	R8 899		R8 899	R84 761		R84 761	R69 017		R69 017	R69 017		R69 017
4. Other	R104 939	R0	R104 939	R17 142	R0	R17 142	R91 478	R0	R91 478	R237 095	R18	R237 113	R237 113		R237 113
C. Total Stores & Livestock	R76 826		R76 826	R21 930		R21 930	R31 914		R31 914	R80 773		R80 773	R80 773		R80 773
1. Equipment	R76 826	R0	R76 826	R21 930	R0	R21 930	R31 914	R0	R31 914	R80 773	R0	R80 773	R80 773	R0	R80 773
1. Land (rent)	R0		R0	R0		R0	R0		R0	R0		R0	R0		R0
2. Buildings(rent)	R5 869	R799	R6 668	R598	R874	R1 462	R7 446	R3 000	R10 446	R1 664	R8 776	R10 440	R10 440		R10 440
3. Other	R0		R0	R0		R0	R0		R0	R0		R0	R0		R0
E. Total Land and Buildings	R5 869	R799	R6 668	R598	R874	R1 462	R7 446	R3 000	R10 446	R1 664	R8 776	R10 440	R10 440		R10 440
1. Stabilisation fund : civil pensions	R26 618		R26 618	R5 617		R5 617	R14 454		R14 454	R25 448		R25 448	R25 448		R25 448
2. Other (Note 3)	R141 293		R141 293	R53 178		R53 178	R144		R144	R12 008		R12 008	R12 008		R12 008
F. Total Miscellaneous	R167 911	R0	R167 911	R58 795	R0	R58 795	R14 598	R0	R14 598	R37 456	R0	R37 456	R37 456		R37 456
L. TOTAL RECURRENT	R3 871 338	R2 095	R3 873 433	R509 271	R26 810	R536 081	R1 286 288	R24 000	R1 310 288	R3 624 207	R41 217	R3 665 424	R3 665 424		R3 665 424
II. Capital expenditure															
A. Buildings and structures (Note 4)	R230	R23 019	R23 249	R638	R44 213	R44 851	R0	R152 816	R254 150	R33 147	R287 297	R287 297			R287 297
B. Acquisition of land	R0		R0	R0		R0	R0	R763	R0	R0		R0	R0		R0
C. Other	R0		R0	R0	R579	R579	R0	R11 334	R11 334	R11 971		R11 971	R11 971		R11 971
II. TOTAL CAPITAL	R230	R23 019	R23 249	R638	R44 792	R45 430	R0	R164 913	R164 913	R266 121	R33 147	R299 268	R299 268		R299 268
III. GRAND TOTAL BY DEPT (Note 6)	R3 871 568	R25 114	R3 896 682	R509 909	R71 602	R581 511	R1 286 288	R188 913	R1 475 201	R3 890 328	R74 364	R3 964 692	R3 964 692		R3 964 692

APPENDIX V A: Total Expenditure by Item, by Year and Department

ITEMS	TOTAL EXPEND			TOTAL EXPEND (ALL SGTs)			TOTAL EXPEND		
	DET ET AL. 1987/8			SGT 1987/8			TBVC 1987/8		
	D.E.T.	OTHER	TOTAL	D.E.C.s	D.D.A	TOTAL	D.E.C.	OTHER	TOTAL
1987/8									
1. Salaries and wages	R807 110	R0	R807 110	R763 636	R31 903	R795 539	R662 599	R0	R662 599
1.1 Education personnel			R0	R41 505	R0	R41 505	R259 351	R0	R259 351
1.2 Service personnel			R0	R2 485	R0	R2 485	R0	R0	R0
1.3 Other personnel			R0	R50	R0	R50	R22 998	R0	R22 998
1.4 Non-allocable	R807 110		R807 110	R719 596	R31 903	R751 499	R380 250	R0	R380 250
2. Allowances	R18 204	R0	R18 204	R17 649	R0	R17 649	R773	R0	R773
2.1 Salary allowances			R0	R0	R0	R0	R0	R0	R0
2.2 Other allowances	R18 204		R18 204	R17 649	R0	R17 649	R773	R0	R773
3. Bonuses	R64		R64	R56 809	R0	R56 809	R50 812	R0	R50 812
4. Housing subsidies	R22		R22	R775	R0	R775	R2 700	R0	R2 700
5. Employers contribution to pension fund	R151 888		R151 888	R86 895	R0	R86 895	R49 631	R0	R49 631
6. Employers contribution to medical fund	R10 993		R10 993	R4 628	R0	R4 628	R0	R0	R0
7. Other	R3 270		R3 270	R3 924	R87	R4 011	R16 315	R0	R16 315
A. Total Personnel Expenditure	R991 551	R0	R991 551	R934 316	R31 990	R966 306	R782 830	R0	R782 830
1. Transport	R12 634	R0	R12 634	R6 781	R363	R7 144	R9 078	R0	R9 078
1.1 Pupil transport			R0	R0	R0	R0	R0	R0	R0
1.2 Other transport	R12 634		R12 634	R6 781	R363	R7 144	R9 078	R0	R9 078
2. Bursaries	R303 749		R303 749	R4 154	R0	R4 154	R3 023	R0	R3 023
3. Other administration costs	R34 157	R41	R34 198	R32 591	R29	R32 620	R84 289	R0	R84 289
4. Professional and special services	R44 710		R44 710	R19 542	R0	R19 542	R3 814	R0	R3 814
B. Total Administration Expenditure	R395 250	R41	R395 291	R63 068	R392	R63 460	R100 204	R0	R100 204
1. Textbooks	R27 802		R27 802	R76 826	R0	R76 826	R11 052	R0	R11 052
2. Stationery	R15 876		R15 876	R29 294	R0	R29 294	R3 197	R0	R3 197
3. Library purchases	R1		R1	R2 650	R0	R2 650	R1 380	R0	R1 380
4. Other	R20 465		R20 465	R31 380	R18	R31 398	R17 172	R0	R17 172
C. Total Stores & Livestock	R64 144	R0	R64 144	R140 150	R18	R140 168	R32 801	R0	R32 801
1. Equipment	R36 240		R36 240						
D. Total Equipment	R36 240	R0	R36 240	R29 300	R0	R29 300	R15 233	R0	R15 233
1. Land (rent)			R0	R0	R0	R0	R0	R0	R0
2. Buildings(rent)	R897	R8 776	R9 673	R761	R0	R761	R6	R0	R6
3. Other			R0	R0	R0	R0	R0	R0	R0
E. Total Land and Buildings	R897	R8 776	R9 673	R761	R0	R761	R6	R0	R6
1. Stabilisation fund : civil pensions	R13 891		R13 891	R10 150	R0	R10 150	R1 407	R0	R1 407
2. Other (Note 3)	R1 167		R1 167	R717	R0	R717	R10 124	R0	R10 124
F. Total Miscellaneous	R15 058	R0	R15 058	R10 867	R0	R10 867	R11 531	R0	R11 531
I. TOTAL RECURRENT	R1 503 140	R8 817	R1 511 957	R1 178 462	R32 400	R1 210 862	R942 605	R0	R942 605
II Capital expenditure									
A Buildings and structures (Note 4)	R192 105		R192 105	R54 597	R33 147	R87 744	R7 448	R0	R7 448
B Acquisition of land			R0	R0	R0	R0	R0	R0	R0
C Other	R181		R181	R7 078	R0	R7 078	R4 712	R0	R4 712
II. TOTAL CAPITAL	R192 286	R0	R192 286	R61 675	R33 147	R94 822	R12 160	R0	R12 160
III. GRAND TOTAL BY DEPT(Note 6)	R1 695 426	R8 817	R1 704 243	R1 240 137	R65 547	R1 305 684	R954 765	R0	R954 765

APPENDIX V A: Total Expenditure by Item, by Year and Department

ITEMS	DEPARTMENTS		TOTAL EXPENDITURE BY ITEM						OTHER	TOTAL	GRAND TOTAL
	1987/8	1987/8	TRANS	TBVC DEPARTMENTS 1987/8 (Note 2)	BOP	VENDA	CISKEI	BY ITEM			
1. Salaries and wages			R307 079	R184 142	R176 856	R73 171	R98 207	R0	R662 599	R4 933 175	
1.1 Education personnel							R82 495		R259 351	R300 856	
1.2 Service personnel									R0	R2 485	
1.3 Other personnel									R22 998	R23 048	
1.4 Non-allocable			R307 079	R7 286		R73 171	R15 712		R380 250	R4 606 786	
2. Allowances			R539	R53		R0	R181	R0	R773	R85 747	
2.1 Salary allowances									R0	R0	
2.2 Other allowances			R539	R53					R773	R85 747	
3. Bonuses			R23 430	R20 466			R6 916		R50 812	R287 767	
4. Housing subsidies			R0				R2 700		R2 700	R71 771	
5. Employers contribution to pension fund			R36 000				R13 631		R49 631	R736 677	
6. Employers contribution to medical fund			R0						R0	R48 711	
7. Other			R564			R15 366	R385		R16 315	R137 143	
A. Total Personnel Expenditure			R367 612	R204 661	R188 537	R88 537	R122 020	R0	R782 830	R6 300 991	
1. Transport			R1 530	R7 018		R0	R530	R0	R9 078	R93 032	
1.1 Pupil transport			R0						R0	R30 007	
1.2 Other transport			R1 530	R7 018			R530		R9 078	R63 025	
2. Bursaries			R2 302	R599			R122		R3 023	R429 104	
3. Other administration costs			R35 924	R39 209		R753	R8 403		R84 289	R1 357 916	
4. Professional and special services			R1 843	R60		R1 640	R271		R3 814	R234 292	
B. Total Administration Expenditure			R41 599	R46 886	R2 393	R2 393	R9 326	R0	R100 204	R2 114 344	
1. Textbooks			R8 768	R2 146			R138		R11 052	R122 289	
2. Stationery			R0	R954			R2 243		R3 197	R53 962	
3. Library purchases			R225	R1 109			R46		R1 380	R6 787	
4. Other			R5 113	R2 033		R9 008	R1 018		R17 172	R162 695	
C. Total Stores & Livestock			R14 106	R6 242	R9 008	R9 008	R3 445	R0	R32 801	R450 672	
1. Equipment			R9 758	R1 757		R2 350	R1 368				
D. Total Equipment			R9 758	R1 757	R2 350	R2 350	R1 368	R0	R15 233	R211 443	
1. Land (rent)			R0			R0			R0	R0	
2. Buildings (rent)			R0			R0	R6		R6	R29 016	
3. Other			R0						R0	R0	
E. Total Land and Buildings			R0	R0	R0	R0	R6	R0	R6	R29 016	
1. Stabilisation fund : civil pensions			R0				R1 407		R1 407	R72 137	
2. Other (Note 3)			R0			R10 124			R10 124	R206 623	
F. Total Miscellaneous			R0	R0	R0	R10 124	R1 407	R0	R11 531	R276 760	
I. TOTAL RECURRENT			R433 075	R259 546	R112 412	R137 572	R0	R0	R942 605	R9 365 226	
III Capital expenditure			R0	R0	R0	R0	R7 448	R0	R7 448	R508 213	
A Buildings and structures (Note 4)			R0						R0	R763	
B Acquisition of land			R0						R0	R23 884	
C Other			R0			R4 712			R4 712		
IV. TOTAL CAPITAL			R0	R0	R0	R4 712	R7 448	R0	R12 160	R532 860	
III. GRAND TOTAL BY DEPT (Note 6)			R433 075	R259 546	R117 124	R145 020	R0	R0	R954 765	R9 918 086	

APPENDIX V A: Total Expenditure by Item, by Year and Department

Note: 1: Data on TBVC includes no capital for Transkei and Bophuthatswana.

Note: 2: Division of Personnel expenditure for Venda between salaries and other achieved by applying ratio in Transkei

Note: 3: This item includes TBVC transfer payments by Foreign Affairs, IDI and Gwa Gwa spend by Dept of Works.

Note: 4: Includes spend by IDI on school building project in 1990/1991, included under DET et al.

Note: 5: Includes Dept of Works

Note: 6: This amount excludes DNE expenditure

APPENDIX A: Total Expenditure by item, by year and Department

ITEMS	TOTAL EXPEND (WHITE)			TOTAL EXPEND (INDIAN)			TOTAL EXPEND(COLOURED)			TOTAL EXPEND (AFRICAN) (Note 1)		
	HoA 1988/9		HoD 1988/9	HoD 1988/9		HoR 1988/9	HoR 1988/9		AFRICAN 1988/9		AFRICAN 1988/9	
	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL
1988/9												
1. Salaries and wages	R1 706 488	R0	R1 706 488	R364 997	R0	R364 997	R914 184	R0	R914 184	R2 775 779	R39 112	R2 814 891
1.1 Education personnel			R0			R0			R0	R379 951	R0	R379 951
1.2 Service personnel			R0			R0			R0	R4 745	R0	R4 745
1.3 Other personnel			R0			R0			R0	R25 730	R0	R25 730
1.4 Non-allocable	R1 706 488		R1 706 488	R364 997		R364 997	R914 184		R914 184	R2 365 353	R39 112	R2 404 465
2. Allowances	R35 281	R0	R35 281	R742	R0	R742	R29 927	R0	R29 927	R45 742	R0	R45 742
2.1 Salary allowances			R0			R0			R0	R0	R0	R0
2.2 Other allowances	R35 281		R35 281	R742		R742	R29 927		R29 927	R45 742	R0	R45 742
3. Bonuses	R140 838		R140 838	R32		R32	R392		R392	R140 603	R0	R140 603
4. Housing subsidies	R73 203		R73 203	R0		R0	R18		R18	R5 954	R0	R5 954
5. Employers contribution to pension fund	R315 359		R315 359	R78 401		R78 401	R132 151		R132 151	R352 376	R0	R352 376
6. Employers contribution to medical fund	R12		R12	R12 115		R12 115	R27 981		R27 981	R25 206	R0	R25 206
7. Other	R40 346		R40 346	R3 167		R3 167	R83 828		R83 828	R30 719	R53	R30 772
A.Total Personnel Expenditure	R2 311 527	R0	R2 311 527	R459 454	R0	R459 454	R1 188 481	R0	R1 188 481	R3 376 379	R39 165	R3 415 544
1. Transport	R42 458	R0	R42 458	R5 570	R0	R5 570	R9 774	R21 830	R21 830	R35 990	R209	R36 199
1.1 Pupil transport	R27 110		R27 110	R4 848		R4 848		R21 830	R21 830	R0	R0	R0
1.2 Other transport	R15 348		R15 348	R722		R722	R9 774		R9 774	R35 990	R209	R36 199
2. Bursaries	R259 003		R259 003	R643		R643	R643		R643	R226 856	R0	R226 856
3. Other administration costs	R1 106 406	R34	R1 106 440	R3 468	R3 734	R7 202	R6 668	R209 789	R6 668	R209 789	R3	R209 792
4. Professional and special services	R100 782	R4 359	R105 141	R1 681	R24 793	R26 474	R23 672	R21 700	R45 372	R71 504	R0	R71 504
B. Total Administration Expenditure	R1 508 649	R4 393	R1 513 042	R11 362	R28 527	R39 889	R75 925	R43 530	R119 455	R544 139	R212	R544 351
1. Textbooks	R37 852		R37 852	R6 761		R6 761	R268		R268	R112 309	R0	R112 309
2. Stationery	R38 297		R38 297	R0		R0	R5 379		R5 379	R51 347	R0	R51 347
3. Library purchases	R6 987		R6 987	R1 974		R1 974	R1 974		R1 974	R4 791	R0	R4 791
4. Other	R33 390		R33 390	R9 758		R9 758	R101 888		R101 888	R78 315	R20	R78 335
C. Total Stores & Livestock	R116 526	R0	R116 526	R18 493	R0	R18 493	R109 285	R0	R109 285	R246 762	R18	R246 790
1. Equipment	R81 955		R81 955	R13 899		R13 899	R36 333		R36 333	R92 091	R20	R92 111
D. Total Equipment	R81 955	R0	R81 955	R13 899	R0	R13 899	R36 333	R0	R36 333	R92 091	R20	R92 111
1. Land (rent)	R0		R0	R0		R0	R11 632		R11 632	R0	R0	R0
2. Buildings(rent)	R6 159	R3 384	R9 543	R679	R988	R1 667	R0	R4 591	R4 591	R899	R17 151	R18 050
3. Other	R0		R0	R0		R0	R0		R0	R172	R0	R172
E. Total Land and Buildings	R6 159	R3 384	R9 543	R679	R988	R1 667	R11 632	R4 591	R16 223	R1 071	R17 151	R18 222
1. Stabilisation fund : civil pensions	R29 864		R29 864	R6 387		R6 387	R15 998		R15 998	R32 690	R0	R32 690
2. Other (Note 3)	R148 812		R148 812	R54 644	R4 500	R59 144	R616		R616	R19 016	R24 223	R43 239
F. Total Miscellaneous	R178 676	R0	R178 676	R61 031	R4 500	R65 531	R16 614	R0	R16 614	R51 706	R24 223	R75 929
I. TOTAL RECURRENT	R4 203 492	R7 777	R4 211 269	R564 918	R34 015	R598 933	R1 438 270	R48 121	R1 486 391	R4 312 148	R80 791	R4 392 939
A Buildings and structures (Note 4)	R2 082	R111 132	R113 214	R761	R36 834	R37 595	R0	R131 642	R131 642	R354 676	R22 465	R377 141
B Acquisition of land	R0		R0	R0		R0	R0	R5 435	R5 435	R0	R0	R0
C Other	R0		R0	R0	R573	R573	R0		R0	R4 019	R0	R4 019
II. TOTAL CAPITAL (Note 7)	R2 082	R111 132	R113 214	R761	R37 407	R38 168	R0	R137 077	R137 077	R358 695	R22 465	R381 160
III. GRAND TOTAL BY DEPT(Note 6)	R4 205 574	R118 909	R4 324 483	R565 679	R71 422	R637 101	R1 438 270	R185 198	R1 623 468	R4 670 843	R103 256	R4 774 099

APPENDIX V A: Total Expenditure by Item, by year and Department

ITEMS	DEPARTMENTS		TOTAL EXPEND				TOTAL EXPEND (ALL SGT'S)				TOTAL EXPEND			
	1988/9	DET ET AL. 1999/9	DE.T.	OTHER	TOTAL	D.E.C.'s	D.D.A	TOTAL	D.E.C.	OTHER	TOTAL	TOTAL	OTHER	TOTAL
1. Salaries and wages	R985 854	R0	R985 854		R985 854	R981 193	R39 112	R1 020 305	R808 732	R0	R808 732	R0	R0	R808 732
1.1 Education personnel					R0	R63 358	R0	R63 358	R316 593	R0	R316 593	R0	R0	R316 593
1.2 Service personnel					R0	R4 745	R0	R4 745	R0	R0	R0	R0	R0	R0
1.3 Other personnel					R0	R24	R0	R24	R25 706	R0	R25 706	R0	R0	R25 706
1.4 Non-allocable	R985 854		R985 854		R985 854	R913 066	R39 112	R952 178	R466 433	R0	R466 433	R0	R0	R466 433
2. Allowances	R20 256	R0	R20 256		R20 256	R22 054	R0	R22 054	R3 432	R0	R3 432	R0	R0	R3 432
2.1 Salary allowances					R0	R0	R0	R0	R0	R0	R0	R0	R0	R0
2.2 Other allowances	R20 256		R20 256		R20 256	R22 054	R0	R22 054	R3 432	R0	R3 432	R0	R0	R3 432
3. Bonuses	R14		R14		R14	R71 270	R0	R71 270	R69 319	R0	R69 319	R0	R0	R69 319
4. Housing subsidies					R0	R2 353	R0	R2 353	R3 601	R0	R3 601	R0	R0	R3 601
5. Employers contribution to pension fund	R181 314		R181 314		R181 314	R109 823	R0	R109 823	R61 239	R0	R61 239	R0	R0	R61 239
6. Employers contribution to medical fund	R17 368		R17 368		R17 368	R7 838	R0	R7 838	R0	R0	R0	R0	R0	R0
7. Other	R3 408		R3 408		R3 408	R5 262	R53	R5 315	R22 049	R0	R22 049	R0	R0	R22 049
A.Total Personnel Expenditure	R1 208 214	R0	R1 208 214	R0	R1 208 214	R1 199 793	R39 165	R1 238 958	R968 372	R0	R968 372	R0	R0	R968 372
1. Transport	R14 512	R0	R14 512		R14 512	R9 853	R209	R10 062	R11 625	R0	R11 625	R0	R0	R11 625
1.1 Pupil transport					R0	R0	R0	R0	R0	R0	R0	R0	R0	R0
1.2 Other transport	R14 512		R14 512		R14 512	R9 853	R209	R10 062	R11 625	R0	R11 625	R0	R0	R11 625
2. Bursaries	R216 863		R216 863		R216 863	R6 099	R0	R6 099	R3 894	R0	R3 894	R0	R0	R3 894
3. Other administration costs	R43 540	R3	R43 540		R43 540	R55 406	R0	R55 406	R110 843	R0	R110 843	R0	R0	R110 843
4. Professional and special services	R43 138	R3	R43 138		R43 138	R24 783	R0	R24 783	R3 583	R0	R3 583	R0	R0	R3 583
B.Total Administration Expenditure	R318 053	R3	R318 056	R3	R318 056	R96 141	R209	R96 350	R129 945	R0	R129 945	R0	R0	R129 945
1. Textbooks	R27 690		R27 690		R27 690	R68 234	R0	R68 234	R16 385	R0	R16 385	R0	R0	R16 385
2. Stationery	R15 539		R15 539		R15 539	R31 568	R0	R31 568	R4 240	R0	R4 240	R0	R0	R4 240
3. Library purchases					R0	R3 175	R0	R3 175	R1 616	R0	R1 616	R0	R0	R1 616
4. Other	R13 110		R13 110		R13 110	R41 775	R20	R41 795	R23 430	R0	R23 430	R0	R0	R23 430
C.Total Stores & Livestock	R56 339	R0	R56 339	R0	R56 339	R144 752	R18	R144 770	R45 671	R0	R45 671	R0	R0	R45 671
1. Equipment	R33 803		R33 803		R33 803	R35 945	R20	R35 965	R22 343	R0	R22 343	R0	R0	R22 343
D.Total Equipment	R33 803	R0	R33 803	R0	R33 803	R35 945	R20	R35 965	R22 343	R0	R22 343	R0	R0	R22 343
1. Land (rent)					R0	R0	R0	R0	R0	R0	R0	R0	R0	R0
2. Buildings(rent)	R776		R17 151		R17 927	R116	R0	R116	R7	R0	R7	R0	R0	R7
3. Other					R0	R172	R0	R172	R0	R0	R0	R0	R0	R0
E.Total Land and Buildings	R776	R17 151	R17 151	R17 151	R17 927	R288	R0	R288	R7	R0	R7	R0	R0	R7
1. Stabilisation fund : civil pensions	R17 231		R17 231		R17 231	R14 128	R0	R14 128	R1 331	R0	R1 331	R0	R0	R1 331
2. Other (Note 3)	R996		R996		R996	R3 652	R0	R3 652	R14 368	R0	R14 368	R0	R0	R14 368
F.Total Miscellaneous	R18 227	R0	R18 227	R0	R18 227	R17 780	R0	R17 780	R15 699	R0	R15 699	R0	R0	R15 699
I. TOTAL RECURRENT	R1 635 412	R17 154	R1 652 566	R1 652 566	R1 652 566	R1 494 639	R39 414	R1 534 113	R1 182 037	R24 223	R1 182 037	R24 223	R0	R1 206 260
A Buildings and structures (Note 4)	R220 725		R220 725		R220 725	R118 211	R22 465	R140 676	R15 740	R0	R15 740	R0	R0	R15 740
B Acquisition of land					R0	R0	R0	R0	R0	R0	R0	R0	R0	R0
C Other	R327		R327		R327	R85	R0	R85	R3 607	R0	R3 607	R0	R0	R3 607
II. TOTAL CAPITAL (Note 7)	R221 052	R0	R221 052	R221 052	R221 052	R118 296	R22 465	R140 781	R19 347	R0	R19 347	R0	R0	R19 347
III. GRAND TOTAL BY DEPT (Note 6)	R1 856 464	R17 154	R1 873 618	R1 873 618	R1 873 618	R1 612 995	R61 879	R1 674 874	R1 201 384	R24 223	R1 201 384	R24 223	R0	R1 225 607

APPENDIX V A: Total Expenditure by Item, by Year and Department

DEPARTMENTS	TOTAL EXPENDITURE BY ITEM							GRAND TOTAL
	1988/9	TRANS	TBVC DEPARTMENTS 1988/9 (Note 2)	VENDA	CISKEI	OTHER	TOTAL	
ITEMS			BOP					1988/9
1. Salaries and wages	R367 687	R223 366	R98 746	R118 933		R0	R808 732	R5 800 560
1.1 Education personnel		R214 431		R102 162			R316 593	R379 951
1.2 Service personnel			R8 935				R0	R4 745
1.3 Other personnel							R25 706	R25 730
1.4 Non-allocable	R367 687		R98 746				R466 433	R5 390 134
2. Allowances	R596	R2 510	R0	R326		R0	R3 432	R111 692
2.1 Salary allowances							R0	R0
2.2 Other allowances	R596	R2 510		R326			R3 432	R111 692
3. Bonuses	R34 994	R25 097		R9 228			R69 319	R281 865
4. Housing subsidies	R0			R3 601			R3 601	R321 331
5. Employers contribution to pension fund	R44 000			R17 239			R61 239	R562 940
6. Employers contribution to medical fund	R0						R0	R65 314
7. Other	R745		R20 737	R567			R22 049	R158 113
A.Total Personnel Expenditure	R448 022	R250 973	R119 483	R149 894	R0	R0	R968 372	R7 375 006
1. Transport	R2 048	R8 606		R971		R0	R11 625	R115 831
1.1 Pupil transport	R0						R0	R53 788
1.2 Other transport	R2 048	R8 606		R971			R11 625	R62 043
2. Bursaries	R3 027	R734		R133			R3 894	R522 313
3. Other administration costs	R50 088	R48 081		R925			R11 749	R1 330 102
4. Professional and special services	R754	R74	R1 257	R1 498			R3 583	R248 491
B.Total Administration Expenditure	R55 917	R57 495	R2 182	R14 351	R0	R0	R129 945	R2 216 737
1. Textbooks	R13 546	R2 631		R208			R16 385	R119 338
2. Stationery	R0	R1 170		R3 070			R4 240	R56 726
3. Library purchases	R118	R1 360		R138			R1 616	R8 515
4. Other	R7 901	R2 493		R11 716			R23 430	R189 961
C.Total Stores & Livestock	R21 565	R7 654	R11 716	R4 736	R0	R0	R45 671	R491 084
1. Equipment	R15 480	R2 155	R3 203	R1 505			R22 343	R224 298
D.Total Equipment	R15 480	R2 155	R3 203	R1 505	R0	R0	R22 343	R224 298
1. Land (rent)	R0						R0	R11 632
2. Buildings(rent)	R0			R7			R7	R33 851
3. Other	R0						R0	R172
E.Total Land and Buildings	R0	R0	R0	R7	R0	R0	R7	R45 635
1. Stabilisation fund - civil pensions	R0			R1 331			R1 331	R84 939
2. Other (Note 3)	R0		R14 368				R24 223	R251 811
F.Total Miscellaneous	R0	R0	R14 368	R1 331	R24 223	R0	R39 922	R336 730
I.TOTAL RECURRENT	R540 984	R318 277	R150 952	R171 824	R24 223	R1 206 260	R15 740	R10 689 532
A Buildings and structures (Note 4)	R0			R15 740				R659 592
B Acquisition of land	R0						R0	R5 495
C Other	R0		R3 607				R3 607	R4 592
II. TOTAL CAPITAL (Note 7)	R0	R0	R3 607	R15 740	R0	R0	R19 347	R669 619
III. GRAND TOTAL BY DEPT(Note 6)	R540 984	R318 277	R154 559	R187 564	R24 223	R1 225 607	R11 359 151	

APPENDIX V A: Total Expenditure by item, by year and Department

Note: 1: Data on TBVC Includes no capital for Transkei and Bophuthatswana.

Note: 2: Division of Personnel expenditure for Venda between salaries and other achieved by applying ratio in Transkei

Note: 3: This item includes TBVC transfer payments by Foreign Affairs, IDI and Qwa Qwa spend by Dept of Works.

Note: 4: Includes spend by IDI on school building project in 1990/1991, included under DEI et al.

Note: 5: Includes Dept of Works

Note: 6: This amount excludes DNE expenditure

APPENDIX A: Total Expenditure by Item, by Year and Department

ITEMS	1989/90			TOTAL EXPEND (WHITE)			TOTAL EXPEND (INDIAN)			TOTAL EXPEND (COLOURED)			TOTAL EXPEND (AFRICAN) (Note 1)		
	D.E.C.	HoA 1989/90	OTHER	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL
1. Salaries and wages	R2 011 925	R0	R2 011 925	R452 790	R0	R452 790	R1 137 847	R0	R1 137 847	R3 645 671	R46 128	R3 691 799			
1.1 Education personnel										R506 331	R0	R506 331			
1.2 Service personnel										R8 162	R0	R8 162			
1.3 Other personnel										R34 936	R0	R34 936			
1.4 Non-allocable	R2 011 925		R2 011 925	R452 790		R452 790	R1 137 847		R1 137 847	R3 096 242	R46 128	R3 142 370			
2. Allowances	R41 080	R0	R41 080	R1 117	R0	R1 117	R14 285	R0	R14 285	R68 305	R0	R68 305			
2.1 Salary allowances	R0		R0			R0			R0			R0			
2.2 Other allowances	R41 080		R41 080	R1 117		R1 117	R14 285		R14 285	R68 305	R0	R68 305			
3. Bonuses	R150 132		R150 132	R54		R54	R310		R310	R185 959	R0	R185 959			
4. Housing subsidies	R101 373		R362 549	R0		R0	R9		R9	R19 516	R0	R19 516			
5. Employers contribution to pension fund	R362 549		R213	R95 355		R95 355	R106 422		R106 422	R449 646	R0	R449 646			
6. Employers contribution to medical fund	R213		R213	R13 590		R13 590	R40 819		R40 819	R37 585	R0	R37 585			
7. Other	R39 769		R39 769	R5 470		R5 470	R97 925		R97 925	R43 049	R110	R43 159			
A. Total Personnel Expenditure	R2 707 041	R0	R2 707 041	R568 356	R0	R568 356	R1 397 617	R0	R1 397 617	R4 449 731	R46 238	R4 495 969			
1. Transport	R71 457	R0	R71 457	R6 998	R0	R6 998	R11 127	R25 988	R37 015	R45 198	R939	R46 137			
1.1 Pupil transport	R55 682		R55 682	R5 643		R5 643	R11 127	R25 888	R37 015	R0	R0	R46 137			
1.2 Other transport	R15 775		R15 775	R1 345		R1 345	R31 296	R31 296	R31 296	R45 198	R939	R46 137			
2. Bursaries	R271 232		R271 232	R462		R462	R7 506	R7 506	R7 506	R220 775	R40	R220 815			
3. Other administration costs	R1 298 779	R110	R1 298 889	R3 951	R5 720	R9 671	R25 764	R16 322	R42 086	R68 784	R0	R68 784			
4. Professional and special services	R142 553	R5 202	R147 755	R1 560	R31 299	R32 859	R25 764	R16 322	R42 086	R68 784	R0	R68 784			
B. Total Administration Expenditure	R1 784 021	R5 312	R1 789 333	R12 961	R37 019	R49 980	R75 693	R42 210	R117 903	R591 607	R979	R592 586			
1. Textbooks	R30 396		R30 396	R6 294		R6 294	R337		R337	R105 455	R0	R105 455			
2. Stationery	R58 670		R58 670	R0		R0	R291		R291	R49 205	R0	R49 205			
3. Library purchases	R6 763		R6 763	R2 000		R2 000	R1 236		R1 236	R5 049	R0	R5 049			
4. Other	R32 662		R32 662	R12 789		R12 789	R113 176		R113 176	R203 546	R25	R203 571			
C. Total Stores & Livestock	R128 491	R0	R128 491	R21 083	R0	R21 083	R115 040	R0	R115 040	R363 255	R18	R363 273			
1. Equipment	R83 959		R83 959	R11 137		R11 137	R24 203		R24 203	R83 928	R0	R83 928			
D. Total Equipment	R83 959	R0	R83 959	R11 137	R0	R11 137	R24 203	R0	R24 203	R83 928	R0	R83 928			
1. Land (rent)	R1		R1			R0	R12 680		R12 680	R0	R0	R0			
2. Buildings(rent)	R6 808	R3 982	R10 790	R676	R923	R1 599	R0	R4 906	R4 906	R1 247	R20 041	R21 288			
3. Other	R0	R130 587	R130 587	R0		R0				R100	R0	R100			
E. Total Land and Buildings	R6 808	R134 569	R141 378	R676	R923	R1 599	R12 680	R4 906	R17 586	R1 347	R20 041	R21 388			
1. Stabilisation fund : civil pensions	R35 209		R35 209	R7 924		R7 924	R19 912		R19 912	R44 278	R0	R44 278			
2. Other (Note 3)	R167 699		R167 699	R65 957		R65 957	R671		R671	R18 785	R32 427	R51 212			
F. Total Miscellaneous	R202 898	R0	R202 898	R73 881	R5 656	R79 537	R20 583	R0	R20 583	R63 063	R32 427	R95 480			
I. TOTAL RECURRENT	R4 913 219	R139 881	R5 053 100	R688 094	R43 588	R731 682	R1 645 816	R47 116	R1 692 932	R5 552 931	R99 710	R5 652 641			
II Capital expenditure															
A Buildings and structures (Note 4)	R1 173		R1 173	R17 175		R86 996	R104 171		R104 171	R368 869	R19 905	R388 774			
B Acquisition of land	R0		R0	R0		R0	R0		R0	R0	R0	R0			
C Other	R0		R0	R985		R985	R985		R985	R4 565	R0	R4 565			
III. GRAND TOTAL BY DEPT (Note 6)	R1 173	R0	R1 173	R17 175	R87 981	R105 156	R1 645 816	R133 310	R133 310	R373 434	R19 905	R393 339			
	R4 914 392	R139 881	R5 054 273	R705 269	R131 579	R836 848	R1 645 816	R180 426	R1 826 242	R5 926 365	R119 615	R6 045 980			

APPENDIX A: Total Expenditure by Item, by Year and Department

ITEMS	DEPARTMENTS			TOTAL EXPEND			TOTAL EXPEND (ALL SGTs)			TOTAL EXPEND		
	1989/90			1989/90			1989/90			1989/90		
	D.E.T.	OTHER	TOTAL	D.E.C.s	D.D.A	TOTAL	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL
1. Salaries and wages	R1 268 671	R0	R1 268 671	R1 323 019	R46 128	R1 369 147	R1 053 981	R0	R1 053 981	R0	R0	R1 053 981
1.1 Education personnel				R83 679	R0	R83 679	R422 652	R0	R422 652	R0	R0	R422 652
1.2 Service personnel				R0	R0	R0	R0	R0	R0	R0	R0	R0
1.3 Other personnel				R0	R0	R0	R0	R0	R0	R0	R0	R0
1.4 Non-allocable				R0	R0	R0	R0	R0	R0	R0	R0	R0
2. Allowances	R1 268 671		R1 268 671	R1 231 152	R46 128	R1 277 280	R596 419	R0	R596 419	R0	R0	R596 419
2.1 Salary allowances	R35 145	R0	R35 145	R28 639	R0	R28 639	R4 521	R0	R4 521	R0	R0	R4 521
2.2 Other allowances				R0	R0	R0	R0	R0	R0	R0	R0	R0
3. Bonuses	R35 145		R35 145	R28 639	R0	R28 639	R4 521	R0	R4 521	R0	R0	R4 521
4. Housing subsidies	R3		R3	R102 662	R0	R102 662	R83 294	R0	R83 294	R0	R0	R83 294
5. Employers contribution to pension fund	R225 108		R225 108	R14 998	R0	R14 998	R4 518	R0	R4 518	R0	R0	R4 518
6. Employers contribution to medical fund	R24 701		R24 701	R147 967	R0	R147 967	R76 571	R0	R76 571	R0	R0	R76 571
7. Other	R1 104		R1 104	R12 884	R0	R12 884	R0	R0	R0	R0	R0	R0
A. Total Personnel Expenditure	R1 554 732	R0	R1 554 732	R1 637 136	R46 238	R1 683 374	R1 257 863	R0	R1 257 863	R0	R0	R1 257 863
1. Transport	R15 681	R0	R15 681	R11 195	R939	R12 134	R18 322	R0	R18 322	R0	R0	R18 322
1.1 Pupil transport				R0	R0	R0	R0	R0	R0	R0	R0	R0
1.2 Other transport	R15 681		R15 681	R11 195	R939	R12 134	R18 322	R0	R18 322	R0	R0	R18 322
2. Bursaries	R246 387		R246 387	R6 864	R0	R6 864	R3 599	R0	R3 599	R0	R0	R3 599
3. Other administration costs	R30 207	R24	R30 231	R67 612	R16	R67 628	R122 956	R0	R122 956	R0	R0	R122 956
4. Professional and special services	R45 933		R45 933	R16 382	R0	R16 382	R6 469	R0	R6 469	R0	R0	R6 469
B. Total Administration Expenditure	R338 208	R24	R338 232	R102 053	R955	R103 008	R151 346	R0	R151 346	R0	R0	R151 346
1. Textbooks	R25 105		R25 105	R48 423	R0	R48 423	R31 927	R0	R31 927	R0	R0	R31 927
2. Stationery	R18 177		R18 177	R23 921	R0	R23 921	R7 107	R0	R7 107	R0	R0	R7 107
3. Library purchases	R1 706		R1 706	R2 302	R0	R2 302	R1 041	R0	R1 041	R0	R0	R1 041
4. Other	R23 743		R23 743	R146 330	R25	R146 355	R33 473	R0	R33 473	R0	R0	R33 473
C. Total Stores & Livestock	R68 731	R0	R68 731	R220 976	R18	R220 994	R73 548	R0	R73 548	R0	R0	R73 548
1. Equipment	R23 601		R23 601	R20 132	R0	R20 132	R40 195	R0	R40 195	R0	R0	R40 195
D. Total Equipment	R23 601	R0	R23 601	R20 132	R0	R20 132	R40 195	R0	R40 195	R0	R0	R40 195
1. Land (rent)				R0	R0	R0	R0	R0	R0	R0	R0	R0
2. Buildings (rent)	R1 068	R20 041	R21 109	R170	R0	R170	R9	R0	R9	R0	R0	R9
3. Other				R100	R0	R100	R0	R0	R0	R0	R0	R0
E. Total Land and Buildings	R1 068	R20 041	R21 109	R270	R0	R270	R9	R0	R9	R0	R0	R9
1. Stabilisation fund - civil pensions	R22 278		R22 278	R20 340	R0	R20 340	R1 660	R0	R1 660	R0	R0	R1 660
2. Other (Note 3)	R1 218		R1 218	R1 169	R0	R1 169	R16 398	R32 427	R48 825	R0	R0	R48 825
F. Total Miscellaneous	R23 496	R0	R23 496	R21 509	R0	R21 509	R18 058	R32 427	R50 485	R0	R0	R50 485
I. TOTAL RECURRENT	R2 009 836	R20 065	R2 029 901	R2 002 076	R47 218	R2 049 294	R1 541 019	R32 427	R1 573 446	R0	R0	R1 573 446
II Capital expenditure												
A Buildings and structures (Note 4)	R218 366		R218 366	R127 856	R19 905	R147 761	R22 647	R0	R22 647	R0	R0	R22 647
B Acquisition of land				R0	R0	R0	R0	R0	R0	R0	R0	R0
C Other	R161		R161	R0	R0	R0	R4 404	R0	R4 404	R0	R0	R4 404
III. TOTAL CAPITAL	R218 527	R0	R218 527	R127 856	R19 905	R147 761	R27 051	R0	R27 051	R0	R0	R27 051
III. GRAND TOTAL BY DEPT (Note 6)	R2 228 363	R20 065	R2 248 428	R2 129 932	R67 123	R2 197 055	R1 568 070	R32 427	R1 600 497	R0	R0	R1 600 497

APPENDIX A: Total Expenditure by Item, by Year and Department

DEPARTMENTS	TOTAL EXPENDITURE BY ITEM									
	SELF GOVERNING TERRITORIES (SGT) 1989/90									
1989/90	GAZ	KaNG	KwaN	KwaZ	Lebova	QwBQWA	D.J.A.	TOTAL		
ITEMS										
1. Salaries and wages	R147 107	R85 723	R62 185	R507 813	R428 324	R91 867	R46 128	R1 369 147		
1.1 Education personnel						R83 679		R83 679		
1.2 Service personnel						R8 162		R8 162		
1.3 Other personnel						R26		R26		
1.4 Non-allocable	R147 107	R85 723	R62 185	R507 813	R428 324		R46 128	R1 277 280		
2. Allowances	R487	R1 653	R113	R19 209	R7 000	R177		R28 639		
2.1 Salary allowances								R0		
2.2 Other allowances	R487	R1 653	R113	R19 209	R7 000	R177		R28 639		
3. Bonuses	R487	R1 653	R113	R19 209	R7 000	R177		R28 639		
4. Housing subsidies	R11 276	R6 313	R4 429	R42 197	R31 975	R6 472		R102 662		
5. Employers contribution to pension fund	R3 118	R9 064	R493	R476	R6 586	R4 325		R14 998		
6. Employers contribution to medical fund	R8 539	R9 064	R8 142	R55 525	R54 943	R11 754		R147 967		
7. Other	R1 210	R9	R807	R4 720	R4 775	R1 372		R12 884		
A. Total Personnel Expenditure	R172 763	R102 762	R76 191	R635 012	R533 603	R116 805	R46 238	R1 683 374		
1. Transport	R1 167	R2 104	R795	R3 005	R3 459	R665		R939		
1.1 Pupil transport				R0				R0		
1.2 Other transport	R1 167	R2 104	R795	R3 005	R3 459	R665		R939		
2. Bursaries	R1 167	R2 104	R795	R3 005	R3 459	R665		R939		
3. Other administration costs	R1 499	R2 217	R433	R471	R1 827	R417		R6 864		
4. Professional and special services	R2 029	R60	R676	R18 356	R45 080	R1 411		R67 628		
B. Total Administration Expenditure	R5 974	R1 537	R413	R12 610	R445	R98	R0	R16 382		
1. Textbooks	R5 974	R5 918	R2 317	R34 442	R50 811	R2 591		R103 008		
2. Stationery	R3 412	R3 684	R2 358	R28 666	R5 106	R5 197		R48 423		
3. Library purchases	R812	R2 796	R981	R14 716	R4 581	R35		R23 921		
4. Other	R354	R174	R19	R1 406	R79	R270		R2 302		
C. Total Stores & Livestock	R7 190	R2 982	R1 412	R124 999	R5 292	R4 455	R25	R146 555		
1. Equipment	R11 768	R9 636	R4 770	R169 787	R15 058	R9 957		R221 001		
D. Total Equipment	R2 939	R796	R445	R12 847	R1 958	R1 147	R0	R20 132		
1. Land (rent)	R2 939	R796	R445	R12 847	R1 958	R1 147		R20 132		
2. Buildings(rent)	R0			R0				R0		
3. Other	R5	R138	R21	R6				R170		
E. Total Land and Buildings	R105	R138	R21	R6	R0	R0	R0	R270		
1. Stabilisation fund: civil pensions	R2 238	R1 232	R918	R7 723	R6 339	R1 890		R20 340		
2. Other (Note 3)	R92	R956	R11	R15	R2	R93		R1 169		
F. Total Miscellaneous	R2 330	R2 188	R929	R7 738	R6 341	R1 983	R0	R21 509		
I. TOTAL RECURRENT	R195 879	R121 438	R84 673	R859 832	R607 771	R132 483	R47 218	R2 049 294		
II. Capital expenditure										
A Buildings and structures (Note 4)	R26 539	R7 152	R3 804	R74 449		R15 912		R19 905		
B Acquisition of land	R0			R0		R0		R0		
C Other	R0			R0		R0		R0		
K. TOTAL CAPITAL	R26 539	R7 152	R3 804	R74 449	R0	R15 912	R19 905	R147 761		
III. GRAND TOTAL BY DEPT(NOTE 6)	R222 418	R128 590	R88 477	R934 281	R607 771	R148 395	R67 123	R2 084 553		

APPENDIX A: Total Expenditure by item, by Year and Department

ITEMS	DEPARTMENTS		TOTAL EXPENDITURE BY ITEM						TOTAL	GRAND TOTAL
	TRANS	TBVC DEPARTMENTS 1989/90 (Note 2)	BOP	VENDA	CISKEI	OTHER	BY ITEM			
1989/90										
1. Salaries and wages	R460 439	R309 090	R135 980	R148 472	R127 470	R0	R1 053 981	R7 294 351	R506 331	
1.1 Education personnel		R295 182					R422 652	R8 162		
1.2 Service personnel		R13 908		R21 002			R34 910	R34 936		
1.3 Other personnel							R596 419	R6 744 922		
1.4 Non-allocable	R460 439		R135 980				R4 521	R124 787		
2. Allowances	R641	R3 473	R0	R407			R0	R0		
2.1 Salary allowances								R124 787		
2.2 Other allowances	R641	R3 473		R407			R4 521	R186 323		
3. Bonuses	R37 005	R34 729		R11 560			R83 294	R336 455		
4. Housing subsidies	R0			R4 518			R4 518	R382 074		
5. Employers contribution to pension fund	R55 000			R21 571			R76 571	R651 636		
6. Employers contribution to medical fund	R0						R0	R92 197		
7. Other	R5 727		R28 556	R695			R34 978	R186 323		
A. Total Personnel Expenditure	R558 812	R347 292	R164 536	R187 223	R1 210	R0	R1 257 863	R9 168 983	R161 597	
1. Transport	R1 836	R15 276	R0	R1 210			R18 322	R87 213		
1.1 Pupil transport	R0						R0	R74 384		
1.2 Other transport	R1 836	R15 276		R1 210			R18 322	R13 536 881		
2. Bursaries	R2 050	R1 383		R166			R3 599	R291 484		
3. Other administration costs	R52 484	R53 836	R1 578	R15 058			R122 956	R2 549 802		
4. Professional and special services	R3 471	R226	R876	R1 896			R6 469	R112 086		
B. Total Administration Expenditure	R59 841	R70 721	R2 454	R18 330	R260	R0	R31 927	R49 496	R8 285	
1. Textbooks	R27 150	R4 517		R3 837			R7 107	R329 536		
2. Stationery	R1 247	R2 023		R173			R1 041	R627 887		
3. Library purchases	R20	R848		R173			R33 473	R203 227		
4. Other	R16 565	R3 408	R11 847	R1 653			R40 195	R203 227		
C. Total Stores & Livestock	R44 982	R10 796	R11 847	R5 923	R0	R0	R40 195	R203 227	R12 681	
1. Equipment	R32 381	R3 698	R2 188	R1 928			R0	R38 583		
D. Total Equipment	R32 381	R3 698	R2 188	R1 928	R0	R0	R0	R130 687	R181 951	
1. Land (rent)	R0						R0	R107 323		
2. Buildings (rent)	R0			R9			R9	R291 185		
3. Other	R0						R0	R398 508		
E. Total Land and Buildings	R0	R0	R0	R9	R0	R0	R9	R130 687	R13 130 365	
1. Stabilisation fund: civil pensions	R0			R1 660			R1 660	R616 744		
2. Other (Note 3)	R0		R16 398				R32 427	R3 745		
F. Total Miscellaneous	R0	R0	R16 398	R1 660	R32 427	R50 485	R50 485	R12 489	R632 978	
I. TOTAL RECURRENT	R696 016	R432 507	R197 423	R215 073	R32 427	R1 600 497	R1 600 497	R13 130 365	R0	
II. Capital expenditure	R0	R0	R22 647	R22 647	R0	R0	R22 647	R616 744	R3 745	
A Buildings and structures (Note 4)	R0						R4 404	R12 489		
B Acquisition of land	R0						R0	R632 978		
C Other	R0		R4 404				R4 404	R12 489		
III. TOTAL CAPITAL	R0	R0	R4 404	R22 647	R0	R0	R27 051	R632 978	R13 130 365	
III. GRAND TOTAL BY DEPT (Note 6)	R696 016	R432 507	R201 827	R237 720	R32 427	R1 600 497	R1 600 497	R13 130 365	R0	

APPENDIX V A: Total Expenditure by Item, by Year and Department

Note: 1: Data on TBVC includes no capital for Transkei and Bophuthatswana.

Note: 2: Division of Personnel expenditure for Venda between salaries and other achieved by applying ratio in Transkei

Note: 3: This item includes TBVC transfer payments by Foreign Affairs. IDI and Gwa Gwa spend by Dept of Works.

Note: 4: Includes spend by IDI on school building project in 1990/1991, included under DET et al.

Note: 5: Includes Dept of Works

Note: 6: This amount excludes DNE expenditure

APPENDIX V A : Total Expenditure by Item, by Year and Department

ITEMS	DEPARTMENTS			TOTAL EXPEND			TOTAL EXPEND (ALL SGTs)			TOTAL EXPEND		
	DET AL. 1990/1	OTHER	TOTAL	DET AL. 1990/1	OTHER	TOTAL	DET AL. 1990/1	OTHER	TOTAL	DET AL. 1990/1	OTHER	TOTAL
1. Salaries and wages	R1 770 564	R0	R1 770 564	R1 713 998	R51 761	R1 765 759	R1 421 164	R0	R1 421 164	R0	R0	R1 421 164
1.1 Education personnel				R83 465	R0	R83 465	R572 038	R0	R572 038	R0	R0	R572 038
1.2 Service personnel				R8 350	R0	R8 350	R0	R0	R0	R0	R0	R0
1.3 Other personnel				R2	R0	R2	R47 829	R0	R47 829	R0	R0	R47 829
1.4 Non-allocable	R1 770 564		R1 770 564	R1 622 181	R51 761	R1 673 942	R801 297	R0	R801 297	R0	R0	R801 297
2. Allowances	R35 715	R0	R35 715	R193 578	R0	R193 578	R24 722	R0	R24 722	R0	R0	R24 722
2.1 Salary allowances				R88 772	R0	R88 772	R0	R0	R0	R0	R0	R0
2.2 Other allowances	R35 715		R35 715	R104 805	R0	R104 805	R24 722	R0	R24 722	R0	R0	R24 722
3. Bonuses	R1		R1	R127 707	R0	R127 707	R107 102	R0	R107 102	R0	R0	R107 102
4. Housing subsidies	R2		R2	R23 391	R0	R23 391	R6 560	R0	R6 560	R0	R0	R6 560
5. Employers contribution to pension fund	R238 850		R238 850	R193 420	R0	R193 420	R102 753	R0	R102 753	R0	R0	R102 753
6. Employers contribution to medical fund	R41 770		R41 770	R26 244	R0	R26 244	R0	R0	R0	R0	R0	R0
7. Other	R7 299		R7 299	R10 285	R95	R10 380	R43 227	R0	R43 227	R0	R0	R43 227
A. Total Personnel Expenditure	R2 094 201	R0	R2 094 201	R2 288 624	R51 856	R2 340 480	R1 705 528	R0	R1 705 528	R0	R0	R1 705 528
1. Transport	R19 841	R0	R19 841	R13 614	R469	R14 083	R24 021	R0	R24 021	R0	R0	R24 021
1.1 Pupil transport				R0	R0	R0	R0	R0	R0	R0	R0	R0
1.2 Other transport	R19 841		R19 841	R13 614	R469	R14 083	R24 021	R0	R24 021	R0	R0	R24 021
2. Bursaries	R256 914		R256 914	R9 150	R0	R9 150	R5 298	R0	R5 298	R0	R0	R5 298
3. Other administration costs	R35 009	R6	R35 015	R61 164	R4	R61 168	R146 897	R0	R146 897	R0	R0	R146 897
4. Professional and special services	R59 064		R59 064	R23 436	R0	R23 436	R18 138	R0	R18 138	R0	R0	R18 138
B. Total Administration Expenditure	R370 828	R6	R370 834	R107 364	R473	R107 837	R184 354	R0	R184 354	R0	R0	R184 354
1. Textbooks	R51 225		R51 225	R93 689	R0	R93 689	R28 364	R0	R28 364	R0	R0	R28 364
2. Stationery	R35 721		R35 721	R35 858	R0	R35 858	R8 169	R0	R8 169	R0	R0	R8 169
3. Library purchases	R3 341		R3 341	R3 424	R0	R3 424	R2 354	R0	R2 354	R0	R0	R2 354
4. Other	R15 172		R15 172	R41 820	R2	R41 822	R30 523	R0	R30 523	R0	R0	R30 523
C. Total Stores & Livestock	R105 459	R0	R105 459	R174 790	R2	R174 792	R69 410	R0	R69 410	R0	R0	R69 410
1. Equipment	R26 006		R26 006	R16 883	R0	R16 883	R33 582	R0	R33 582	R0	R0	R33 582
D. Total Equipment	R26 006	R0	R26 006	R16 883	R0	R16 883	R33 582	R0	R33 582	R0	R0	R33 582
1. Land (rent)				R0	R0	R0	R0	R0	R0	R0	R0	R0
2. Buildings(rent)	R1 113	R23 106	R24 219	R2 136	R0	R2 136	R7	R0	R7	R0	R0	R7
3. Other				R275	R0	R275	R0	R0	R0	R0	R0	R0
E. Total Land and Buildings	R1 113	R23 106	R24 219	R2 411	R0	R2 411	R7	R0	R7	R0	R0	R7
1. Stabilisation fund : civil pensions	R27 741		R27 741	R23 713	R0	R23 713	R2 198	R0	R2 198	R0	R0	R2 198
2. Other (Note 3)	R658		R658	R1 609	R0	R1 609	R21 428	R0	R21 428	R0	R0	R21 428
F. Total Miscellaneous	R28 399	R0	R28 399	R25 322	R0	R25 322	R23 626	R0	R23 626	R0	R0	R23 626
G. Total Recurrent	R2 626 006	R23 112	R2 649 118	R2 615 395	R52 331	R2 667 726	R2 016 507	R58 871	R2 075 378	R0	R0	R2 075 378
A Buildings and structures (Note 4)	R295 295		R295 295	R110 416	R12 126	R122 542	R17 429	R0	R17 429	R0	R0	R17 429
B Acquisition of land				R0	R0	R0	R0	R0	R0	R0	R0	R0
C Other	R98		R98	R12 950	R0	R12 950	R11 447	R0	R11 447	R0	R0	R11 447
H. TOTAL CAPITAL	R295 393	R0	R295 393	R123 366	R12 126	R135 492	R28 876	R0	R28 876	R0	R0	R28 876
III. GRAND TOTAL BY DEPT (Note 6)	R2 921 399	R23 112	R2 944 511	R2 738 761	R64 457	R2 803 218	R2 045 383	R58 871	R2 104 254	R0	R0	R2 104 254

APPENDIX YA : Total Expenditure by Item, by Year and Department

ITEMS	TOTAL EXPENDITURE BY ITEM										TOTAL	
	SELF GOVERNING TERRITORIES (SGT) 1990/1											
DEPARTMENTS	GAZ	KaNg	KwaN	KwaZ	Lebowa	OwaQwa	D.D.A.					
1990/1												
1. Salaries and wages	R192 805	R124 997	R89 482	R646 057	R568 860	R81 817	R51 761				R1 765 759	
1.1 Education personnel						R83 465					R83 465	
1.2 Service personnel						R8 350					R8 350	
1.3 Other personnel											R2	
1.4 Non-allocable	R192 805	R124 997	R89 482	R646 057	R568 860		R51 761				R1 673 942	
2. Allowances	R19 755	R1 505	R60	R92 694	R70 349	R9 215	R0				R193 578	
2.1 Salary allowances	R17 513			R62 201		R9 059					R86 772	
2.2 Other allowances	R2 242	R1 505	R60	R30 493	R70 349	R156					R104 805	
3. Bonuses	R14 427	R8 324	R6 036	R50 130	R42 113	R6 676					R127 707	
4. Housing subsidies	R5 797	R1 766	R1 946	R346	R7 417	R6 119					R23 391	
5. Employers contribution to pension fund	R15 458	R14 155	R9 152	R85 622	R56 962	R12 071					R193 420	
6. Employers contribution to medical fund	R3 022	R2 018	R1 497	R9 437	R8 309	R1 962					R26 244	
7. Other	R757	R46	R192	R8 352		R938	R95				R10 380	
A.Total Personnel Expenditure	R252 021	R152 811	R108 345	R892 638	R754 010	R128 798	R51 856				R2 940 480	
1. Transport	R4 571	R2 328	R1 192	R2 510	R2 546	R467	R469				R14 083	
1.1 Pupil transport	R0			R0		R0					R0	
1.2 Other transport	R4 571	R2 328	R1 192	R2 510	R2 546	R467	R469				R14 083	
2. Bursaries	R2 344	R2 579	R228	R1 015	R2 481	R503					R9 150	
3. Other administration costs	R1 934	R188	R281	R21 431	R32 336	R4 995	R4				R61 168	
4. Professional and special services	R624	R2 379	R348	R19 155	R731	R200					R23 436	
B. Total Administration Expenditure	R9 472	R7 474	R2 049	R44 110	R38 094	R6 165	R473				R107 837	
1. Textbooks	R15 271	R13 773	R8 544	R23 153	R30 164	R2 784					R93 689	
2. Stationery	R6 895	R3 054	R1 017	R15 784	R9 074	R33					R35 858	
3. Library purchases	R493	R108	R13	R1 663	R919	R228					R3 424	
4. Other	R6 200	R2 597	R1 394	R18 929	R6 432	R6 268	R2				R41 822	
C. Total Stores & Livestock	R28 859	R19 932	R10 968	R59 530	R45 589	R8 313	R2				R174 792	
1. Equipment	R5 639	R552	R270	R4 734	R4 533	R1 155					R16 883	
D. Total Equipment	R5 639	R552	R270	R4 734	R4 533	R1 155	R0				R16 883	
1. Land (rent)	R0			R0		R0					R0	
2. Buildings(rent)	R2 103	R31		R3		R0					R2 136	
3. Other	R0	R275		R0		R0					R275	
E. Total Land and Buildings	R2 103	R306	R0	R3	R0	R0	R0				R2 411	
1. Stabilisation fund : civil pensions	R1 459	R1 740	R1 201	R10 481	R7 218	R1 614					R23 713	
2. Other (Note 3)	R1 524	R31		R0	R54	R0					R1 609	
F. Total Miscellaneous	R2 983	R1 771	R1 201	R10 481	R7 272	R1 614	R0				R25 322	
I. TOTAL RECURRENT	R301 078	R182 446	R122 833	R1 011 495	R850 498	R147 045	R52 331				R2 667 726	
A Buildings and structures (Note 4)	R10 055	R20 316	R8 351	R57 667		R14 027	R12 126				R122 542	
B Acquisition of land	R0			R0		R0					R0	
C Other	R10 155	R1 618	R1 177	R0		R0					R12 950	
II. TOTAL CAPITAL	R20 210	R21 934	R9 528	R57 667	R0	R14 027	R12 126				R135 492	
III. GRAND TOTAL BY DEPT(Note 6)	R321 288	R204 380	R132 361	R1 069 162	R850 498	R161 072	R64 457				R2 803 218	

APPENDIX V A : Total Expenditure by Item, by Year and Department

DEPARTMENTS	TOTAL EXPENDITURE BY ITEM										GRAND TOTAL	
	1990/1	TRANS	BVC DEPARTMENTS 1990/91 (Note 2)	BOP	VENDA	CISKEI	OTHER	TOTAL	BY ITEM	1990/1		
ITEMS												
1. Salaries and wages	R614 757	R428 027	R186 540	R191 840	R161 132		R0	R1 421 164	R0 368 734	R0 368 734		
1.1 Education personnel		R410 906						R572 038	R655 503	R655 503		
1.2 Service personnel								R0	R8 350	R8 350		
1.3 Other personnel		R17 121						R47 829	R47 831	R47 831		
1.4 Non-allocable	R614 757		R186 540					R801 297	R8 657 050	R8 657 050		
2. Allowances	R778	R4 809		R0			R0	R24 722	R330 838	R330 838		
2.1 Salary allowances								R0	R88 772	R88 772		
2.2 Other allowances	R778	R4 809						R24 722	R242 066	R242 066		
3. Bonuses	R44 153	R48 093						R107 102	R424 357	R424 357		
4. Housing subsidies	R0							R6 560	R143 220	R143 220		
5. Employers contribution to pension fund	R73 000							R29 753	R102 753	R102 753		
6. Employers contribution to medical fund	R0							R0	R1 227 060	R1 227 060		
7. Other	R1 395		R39 174					R2 658	R43 227	R43 227		
A.Total Personnel Expenditure	R734 083	R480 929	R225 714	R264 802	R1 318	R0	R0	R1 705 528	R11 847 440	R11 847 440		
1. Transport	R1 956	R20 747						R1 318	R24 021	R198 218		
1.1 Pupil transport	R0							R0	R98 958	R98 958		
1.2 Other transport	R1 956	R20 747						R1 318	R24 021	R24 021		
2. Bursaries	R2 717	R1 935						R646	R5 298	R636 014		
3. Other administration costs	R65 515	R63 056		R999				R17 327	R146 897	R1 780 655		
4. Professional and special services	R1 212	R40		R4 232				R2 654	R8 138	R349 457		
B. Total Administration Expenditure	R71 400	R85 778	R5 231	R21 945	R0	R0	R0	R184 354	R2 954 343	R2 954 343		
1. Textbooks	R21 792	R6 202						R370	R28 364	R194 267		
2. Stationery	R0	R2 796						R5 371	R8 169	R127 758		
3. Library purchases	R632	R1 114						R608	R2 354	R15 087		
4. Other	R12 712	R3 351		R12 146				R2 314	R30 523	R233 196		
C. Total Stores & Livestock	R35 136	R13 465	R12 146	R8 663	R0	R0	R0	R69 410	R570 308	R570 308		
1. Equipment	R24 856	R5 078		R948				R2 700	R33 582	R197 224		
D. Total Equipment	R24 856	R5 078	R948	R2 700	R0	R0	R0	R33 582	R197 224	R197 224		
1. Land (rent)	R0							R0	R18 953	R18 953		
2. Buildings(rent)	R0							R7	R40 129	R40 129		
3. Other	R0							R0	R357	R357		
E. Total Land and Buildings	R0	R0	R0	R0	R0	R7	R0	R7	R59 439	R59 439		
1. Stabilisation fund : civil pensions								R2 198	R2 198	R143 662		
2. Other (Note 3)	R0			R21 428				R58 871	R80 289	R373 095		
F. Total Miscellaneous	R0	R0	R21 428	R2 198	R58 871	R0	R0	R82 497	R516 756	R516 756		
I. TOTAL RECURRENT	R885 475	R585 250	R265 467	R300 315	R58 871	R2 075 378	R16 145 512	R17 429	R730 610	R730 610		
A Buildings and structures (Note 4)	R0							R17 429	R11 447	R11 447		
B Acquisition of land	R0							R0	R13 144	R13 144		
C Other	R0							R0	R32 829	R32 829		
M. TOTAL CAPITAL	R865 475	R585 250	R276 914	R317 744	R58 871	R2 104 254	R16 922 095	R0	R28 876	R28 876		
III. GRAND TOTAL BY DEPT(NOTE 6)	R865 475	R585 250	R276 914	R317 744	R58 871	R2 104 254	R16 922 095	R0	R28 876	R28 876		

APPENDIX V A : Total Expenditure by Item, by Year and Department

Note: 1: Data on TBVC includes no capital for Transkei and Bophuthatswana.

Note: 2: Division of Personnel expenditure for Venda between salaries and other achieved by applying ratio in Transkei

Note: 3:: This item includes TBVC transfer payments by Foreign Affairs, IDT and Gwa Gwa spend by Dept of Works.

Note: 4: Includes spend by IDT on school building project in 1990/1991, included under DET et al.

Note: 5: Includes Dept of Works

Note: 6: This amount excludes DNE expenditure

APPENDIX VA: Total Expenditure by Item, by Year and Department

DEPARTMENTS	TOTAL EXPEND (WHITE)			TOTAL EXPEND (INDIAN)			TOTAL EXPEND(COLOURED)			TOTAL EXPEND (AFRICAN) (Note 1)		
	1991/2	1991/2	1991/2	1991/2	1991/2	1991/2	1991/2	1991/2	1991/2	1991/2	1991/2	
ITEMS	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL	D.E.C.	OTHER	TOTAL
1. Salaries and wages	R2 688 994	R0	R2 688 994	R622 957	R0	R622 957	R1 708 784	R0	R1 708 784	R6 003 521	R59 986	R6 063 507
1.1 Education personnel										R761 402	R0	R761 402
1.2 Service personnel										R11 498	R0	R11 498
1.3 Other personnel										R50 139	R0	R50 139
1.4 Non-allocable	R2 688 994		R2 688 994	R622 957		R622 957	R1 708 784		R1 708 784	R5 180 482	R59 986	R5 240 468
2. Allowances	R60 225	R0	R60 225	R3 488	R0	R3 488	R25 358	R0	R25 358	R166 979	R0	R166 979
2.1 Salary allowances	R0		R0			R0			R0	R22 842	R0	R22 842
2.2 Other allowances	R60 225		R60 225	R3 488		R3 488	R25 358		R25 358	R144 137	R0	R144 137
3. Bonuses	R220 512		R220 512	R18 901		R18 901	R874		R874	R278 167	R0	R278 167
4. Housing subsidies	R128 770		R128 770	R31 214		R31 214	R189		R189	R84 619	R0	R84 619
5. Employers contribution to pension fund	R481 112		R481 112	R70 497		R70 497	R230 187		R230 187	R698 364	R7 603	R705 967
6. Employers contribution to medical fund	R78 111		R78 111	R20 199		R20 199	R113 208		R113 208	R109 409	R0	R109 409
7. Other	R49 433		R49 433	R21 757		R21 757	R114 794		R114 794	R199 477	R2 015	R201 492
A.Total Personnel Expenditure	R3 707 156	R0	R3 707 156	R789 013	R0	R789 013	R2 193 394	R0	R2 193 394	R7 540 537	R69 604	R7 610 141
1. Transport	R93 545	R0	R93 545	R8 944	R0	R8 944	R14 222	R0	R14 222	R62 461	R160	R62 621
1.1 Pupil transport	R75 679		R75 679	R7 239		R7 239				R0	R0	R0
1.2 Other transport	R17 866		R17 866	R1 705		R1 705	R14 222		R14 222	R62 461	R160	R62 621
2. Bursaries	R356 592		R356 592	R3 104		R3 104	R24 920		R24 920	R289 507	R0	R289 507
3. Other administration costs	R1 651 331	R883	R1 652 214	R4 243	R7 057	R11 300	R15 318		R15 318	R330 845	R49	R330 894
4. Professional and special services	R128 338	R8 960	R137 298	R23 466	R42 018	R65 484	R37 043	R30 458	R67 501	R131 149	R0	R131 149
B.Total Administration Expenditure	R2 229 806	R9 843	R2 239 649	R39 757	R49 075	R88 832	R91 503	R30 458	R121 961	R813 961	R209	R814 170
1. Textbooks	R21 647		R21 647	R7 194		R7 194	R908		R908	R152 323	R0	R152 323
2. Stationery	R40 355		R40 355	R0		R0	R374		R374	R80 316	R0	R80 316
3. Library purchases	R5 851		R5 851	R2 037		R2 037				R11 324	R0	R11 324
4. Other	R18 007		R18 007	R13 819		R13 819	R123 377		R123 377	R127 289	R32	R127 321
C.Total Stores & Livestock	R85 860	R0	R85 860	R23 050	R0	R23 050	R124 659	R0	R124 659	R371 252	R32	R371 284
1. Equipment	R106 209		R106 209	R13 726		R13 726	R29 957		R29 957	R128 772	R0	R128 772
D.Total Equipment	R106 209	R0	R106 209	R13 726	R0	R13 726	R29 957	R0	R29 957	R128 772	R0	R128 772
1. Land (rent)	R0	R7 443	R7 443	R0	R5 952	R5 952	R16 053	R0	R16 053	R0	R4	R4
2. Buildings(rent)	R4 775		R4 775	R646		R646				R4 064	R27 997	R32 061
3. Other	R0		R0	R0		R0	R6 958		R6 958	R0	R0	R0
E.Total Land and Buildings	R4 775	R7 443	R12 218	R646	R5 952	R6 598	R23 011	R5 700	R28 711	R4 064	R28 001	R32 065
1. Stabilisation fund : civil pensions	R62 485		R62 485	R11 945		R11 945	R31 239		R31 239	R76 425	R0	R76 425
2. Other (Note 3)	R196 920		R196 920	R95 296		R95 296	R47 602		R47 602	R44 774	R39 112	R83 886
F.Total Miscellaneous	R259 405	R0	R259 405	R107 241	R7 100	R114 341	R78 841	R0	R78 841	R121 199	R39 112	R160 311
L.TOTAL RECURRENT	R6 393 211	R17 286	R6 410 497	R973 433	R62 127	R1 035 560	R2 541 365	R36 158	R2 577 523	R8 979 785	R136 958	R9 116 743
A Buildings and structures (Note 4)	R0	R117 836	R117 836	R11 187	R34 132	R45 319	R12 078	R4 056	R16 078	R472 036	R21 397	R493 433
B Acquisition of land	R0	R56	R56	R0	R0	R0	R4 056	R0	R4 056	R1 242	R0	R1 242
C Other	R0	R0	R0	R0	R454	R454	R6 500	R6 500	R6 500	R17 860	R0	R17 860
II. TOTAL CAPITAL	R0	R117 892	R117 892	R11 187	R34 586	R45 773	R0	R22 634	R22 634	R491 138	R21 397	R512 535
III. GRAND TOTAL BY DEPT (Note 4)	R6 393 211	R135 178	R6 528 389	R984 620	R96 713	R1 081 333	R2 541 365	R58 792	R2 600 157	R9 470 923	R158 355	R9 629 278

APPENDIX V A: Total Expenditure by Item, by Year and Department

DEPARTMENTS	TOTAL EXPEND			TOTAL EXPEND (ALL SGTs)			TOTAL EXPEND		
	DETT AL. 1991/2	OTHER	TOTAL	D.E.C.s	D.D.A	TOTAL	D.E.C.	OTHER	TOTAL
1991/2									
ITEMS	D.E.T.	OTHER	TOTAL	D.E.C.s	D.D.A	TOTAL	D.E.C.	OTHER	TOTAL
1. Salaries and wages	R2 099 246	R0	R2 099 246	R2 265 944	R59 986	R2 325 930	R1 638 331	R0	R1 638 331
1.1 Education personnel			R0	R109 258	R0	R109 258	R652 144	R0	R652 144
1.2 Service personnel			R0	R11 498	R0	R11 498	R0	R0	R0
1.3 Other personnel			R0	R8	R0	R8	R50 131	R0	R50 131
1.4 Non-allocable	R2 099 246		R2 099 246	R2 145 180	R59 986	R2 205 166	R836 056	R0	R836 056
2. Allowances	R23 017	R0	R23 017	R107 453	R0	R107 453	R36 509	R0	R36 509
2.1 Salary allowances			R0	R22 842	R0	R22 842	R0	R0	R0
2.2 Other allowances	R23 017		R23 017	R84 611	R0	R84 611	R36 509	R0	R36 509
3. Bonuses	R23 498		R23 498	R164 186	R0	R164 186	R90 483	R0	R90 483
4. Housing subsidies	R47 329		R47 329	R30 539	R0	R30 539	R6 751	R0	R6 751
5. Employers contribution to pension fund	R309 449		R309 449	R267 790	R7 603	R275 393	R121 125	R0	R121 125
6. Employers contribution to medical fund	R69 704		R69 704	R39 705	R0	R39 705	R0	R0	R0
7. Other	R37 152		R37 152	R14 040	R2 015	R16 055	R148 285	R0	R148 285
A. Total Personnel Expenditure	R2 609 395	R0	R2 609 395	R2 889 658	R69 604	R2 959 262	R2 041 484	R0	R2 041 484
1. Transport	R17 723	R0	R17 723	R15 683	R160	R15 843	R29 055	R0	R29 055
1.1 Pupil transport	R0		R0	R0	R0	R0	R0	R0	R0
1.2 Other transport	R17 723		R17 723	R15 683	R160	R15 843	R29 055	R0	R29 055
2. Bursaries	R275 432		R275 432	R8 355	R0	R8 355	R5 720	R0	R5 720
3. Other administration costs	R47 292	R9	R47 301	R102 241	R40	R102 281	R181 312	R0	R181 312
4. Professional and special services	R94 761		R94 761	R27 370	R0	R27 370	R9 018	R0	R9 018
B. Total Administration Expenditure	R435 208	R9	R435 217	R153 648	R200	R153 848	R225 105	R0	R225 105
1. Textbooks	R66 049		R66 049	R53 716	R0	R53 716	R32 558	R0	R32 558
2. Stationery	R28 412		R28 412	R42 979	R0	R42 979	R8 925	R0	R8 925
3. Library purchases	R5 615		R5 615	R3 768	R0	R3 768	R1 941	R0	R1 941
4. Other	R22 448		R22 448	R64 799	R32	R64 831	R40 042	R0	R40 042
C. Total Stores & Livestock	R122 524	R0	R122 524	R165 262	R32	R165 294	R83 466	R0	R83 466
1. Equipment	R40 919		R40 919	R54 769	R0	R54 769	R33 084	R0	R33 084
D. Total Equipment	R40 919	R0	R40 919	R54 769	R0	R54 769	R33 084	R0	R33 084
1. Land (rent)	R0	R4	R4	R0	R0	R0	R0	R0	R0
2. Buildings (rent)	R1 356	R27 997	R29 353	R2 700	R0	R2 700	R8	R0	R8
3. Other	R0		R0	R0	R0	R0	R0	R0	R0
E. Total Land and Buildings	R1 356	R28 001	R29 357	R2 700	R0	R2 700	R8	R0	R8
1. Stabilisation fund : civil pensions	R42 884		R42 884	R31 388	R0	R31 388	R2 153	R0	R2 153
2. Other (Note 3)	R2 177		R2 177	R13 567	R0	R13 567	R29 030	R39 112	R68 142
F. Total Miscellaneous	R45 061	R0	R45 061	R44 955	R0	R44 955	R31 183	R39 112	R70 295
I. TOTAL RECURRENT	R3 254 463	R28 010	R3 282 473	R3 310 993	R69 836	R3 380 829	R2 414 330	R39 112	R2 453 442
A Buildings and structures (Note 4)	R257 599	R11 334	R268 933	R214 437	R10 063	R224 500	R0	R0	R0
B Acquisition of land	R1 242		R1 242	R5 961	R0	R5 961	R11 856	R0	R11 856
C Other	R43		R43	R220 398	R10 063	R230 461	R11 856	R0	R11 856
II. TOTAL CAPITAL	R258 884	R11 334	R270 218	R220 398	R10 063	R230 461	R11 856	R0	R11 856
III. GRAND TOTAL BY DEPT (Note 6)	R3 513 347	R39 344	R3 552 691	R3 531 390	R79 899	R3 611 289	R2 426 186	R39 112	R2 465 298

APPENDIX VA: Total Expenditure by Item, by Year and Department

DEPARTMENTS	TOTAL EXPENDITURE BY ITEM									
	GAZ	KaNg	KwaN	KwaZ	Lebowa	QwaQwa	D.D.A.	TOTAL		
1991/2										
ITEMS										
1. Salaries and wages	R259 092	R161 613	R112 712	R840 126	R771 637	R120 764	R59 986	R2 325 930		
1.1 Education personnel						R109 258		R109 258		
1.2 Service personnel						R11 498		R11 498		
1.3 Other personnel										
1.4 Non-allocable	R259 092	R161 613	R112 712	R840 126	R771 637	R0	R59 986	R2 205 166		
2. Allowances	R8 152	R2 455	R70	R57 128	R36 924	R2 724	R0	R107 453		
2.1 Salary allowances	R4 788			R18 054		R0		R22 842		
2.2 Other allowances	R3 365	R2 455	R70	R39 074	R36 924	R2 724		R84 611		
3. Bonuses	R18 309	R11 229	R7 519	R63 118	R55 601	R8 411		R164 186		
4. Housing subsidies	R9 908	R416	R3 431	R0	R8 787	R7 997		R30 539		
5. Employers contribution to pension fund	R27 988	R14 436	R13 204	R103 846	R92 215	R16 101		R275 393		
6. Employers contribution to medical fund	R3 586	R2 807	R2 904	R16 734	R10 405	R3 259		R39 705		
7. Other	R821	R1 564	R234	R10 335	R1	R1 085		R16 055		
A. Total Personnel Expenditure	R327 866	R194 520	R140 074	R1 091 287	R975 570	R160 341	R69 604	R2 959 262		
1. Transport	R2 223	R1 833	R1 438	R3 237	R6 413	R539		R15 843		
1.1 Pupil transport	R0	R0	R0	R0	R0	R0		R0		
1.2 Other transport	R2 223	R1 833	R1 438	R3 237	R6 413	R539		R15 843		
2. Bursaries	R2 007	R1 203	R617	R1 500	R2 599	R429		R8 355		
3. Other administration costs	R3 213	R1 173	R1 360	R31 480	R64 280	R734		R102 281		
4. Professional and special services	R1 952	R5 466	R180	R18 893	R736	R143		R27 370		
B. Total Administration Expenditure	R9 396	R9 675	R3 595	R35 109	R74 028	R1 845	R200	R153 848		
1. Textbooks	R13 144	R2 915	R4 674	R3 326	R21 796	R7 860		R53 716		
2. Stationery	R4 371	R4 129	R2 612	R18 291	R13 506	R70		R42 979		
3. Library purchases	R483	R267	R50	R2 491	R347	R130		R3 788		
4. Other	R6 216	R2 679	R1 451	R36 716	R9 832	R7 905		R64 831		
C. Total Stores & Livestock	R24 215	R9 980	R8 787	R60 824	R45 481	R15 965	R32	R165 284		
1. Equipment	R8 015	R1 419	R140	R18 144	R24 712	R2 339		R54 769		
D. Total Equipment	R8 015	R1 419	R140	R18 144	R24 712	R2 339	R0	R54 769		
1. Land (rent)	R0	R0	R0	R0	R0	R0		R0		
2. Buildings(rent)	R2 463	R0	R1	R236	R0	R0		R2 700		
3. Other	R0	R0	R0	R0	R0	R0		R0		
E. Total Land and Buildings	R2 463	R0	R1	R236	R0	R0	R0	R2 700		
1. Stabilisation fund : civil pensions	R3 728	R2 183	R1 541	R11 232	R10 375	R2 319		R31 388		
2. Other (Note 3)	R2 698	R0	R9	R0	R184	R10 676		R13 567		
F. Total Miscellaneous	R6 426	R2 193	R1 550	R11 232	R10 559	R12 995	R0	R44 955		
I. TOTAL RECURRENT	R378 381	R217 797	R154 147	R1 236 833	R1 130 350	R193 485	R69 836	R3 380 829		
A Buildings and structures (Note 4)	R48 473	R30 054	R8 874	R102 070	R0	R24 966		R224 500		
B Acquisition of land	R0	R0	R0	R0	R0	R0		R0		
C Other	R0	R1 633	R4 328	R0	R0	R0		R5 961		
II. TOTAL CAPITAL	R48 473	R31 687	R13 202	R102 070	R0	R24 966	R10 063	R230 461		
III. GRAND TOTAL BY DEPT (Note 4)	R426 854	R249 484	R167 349	R1 338 903	R1 130 350	R218 451	R79 899	R3 614 488		

APPENDIX V A: Total Expenditure by Item, by Year and Department

ITEMS	DEPARTMENTS		TOTAL EXPENDITURE BY ITEM						GRAND TOTAL	
	1991/2	1991/2 (Note 2)	TRANS	TBVC DEPARTMENTS	CISKEI	OTHER	TOTAL	1991/2	1991/2	
				BOP	VENDA					
1. Salaries and wages		R804 498	R519 082	R131 558	R183 193	R0	R1 638 331	R11 084 241	R761 402	
1.1 Education personnel			R498 319		R153 825		R652 144		R11 498	
1.2 Service personnel									R50 139	
1.3 Other personnel			R20 763		R29 368		R50 131		R10 261 202	
1.4 Non-allocable		R804 498	R0	R131 558	R0		R936 056		R256 050	
2. Allowances		R1 941	R5 832	R0	R28 736	R0	R36 509		R22 842	
2.1 Salary allowances									R233 208	
2.2 Other allowances		R1 941	R5 832		R28 736		R36 509		R518 454	
3. Bonuses		R17 882	R58 324		R14 277		R90 483		R244 792	
4. Housing subsidies		R0	R0		R6 751		R6 751		R1 487 763	
5. Employers contribution to pension fund		R96 000	R0		R25 125		R121 125		R320 927	
6. Employers contribution to medical fund		R0	R0		R0		R0		R387 476	
7. Other		R2 831	R0	R144 721	R733		R148 285		R14 299 704	
A. Total Personnel Expenditure		R923 152	R583 238	R276 279	R258 815	R0	R2 041 484		R179 331	
1. Transport		R1 698	R25 160	R0	R2 197	R0	R29 055		R82 918	
1.1 Pupil transport			R0		R0		R0		R96 413	
1.2 Other transport		R1 698	R25 160		R2 197		R29 055		R674 123	
2. Bursaries		R2 940	R2 347		R433		R5 720		R2 009 726	
3. Other administration costs		R84 916	R76 470		R17 673		R181 312		R401 432	
4. Professional and special services		R4 191	R49		R2 707		R9 018		R3 264 613	
B. Total Administration Expenditure		R93 745	R104 026	R4 324	R23 010	R0	R225 105		R182 072	
1. Textbooks		R24 750	R7 521		R287		R32 558		R121 045	
2. Stationery		R0	R3 393		R5 532		R8 925		R19 212	
3. Library purchases		R180	R1 351		R410		R1 941		R282 524	
4. Other		R13 452	R4 064		R20 142		R40 042		R604 653	
C. Total Stores & Livestock		R38 382	R16 329	R20 142	R8 613	R0	R83 466		R278 664	
1. Equipment		R22 074	R6 158		R2 067		R33 084		R278 664	
D. Total Equipment		R22 074	R6 158	R2 067	R2 785	R0	R33 084		R29 452	
1. Land (rent)		R0	R0		R0		R0		R43 182	
2. Buildings (rent)		R0	R0		R0		R0		R6 958	
3. Other		R0	R0		R0		R0		R79 592	
E. Total Land and Buildings		R0	R0	R0	R0	R0	R0		R182 093	
1. Stabilisation fund : civil pensions		R0	R0		R2 153		R2 153		R430 804	
2. Other (Note 3)		R3 382	R0		R25 648		R39 112		R612 897	
F. Total Miscellaneous		R3 382	R0	R25 648	R2 153	R0	R70 295		R19 140 323	
I. TOTAL RECURRENT		R1 080 735	R709 751	R328 460	R295 384	R39 112	R2 453 442		R668 666	
A Buildings and structures (Note 4)		R0	R0		R0		R0		R5 354	
B Acquisition of land		R0	R0		R0		R0		R24 814	
C Other		R0	R0		R6 720		R11 856		R696 834	
II. TOTAL CAPITAL		R0	R0	R6 720	R5 136	R0	R11 856		R19 842 355	
III. GRAND TOTAL BY DEPT (Note 6)		R1 080 735	R709 751	R335 180	R300 520	R39 112	R2 465 298		R19 842 355	

APPENDIX V A: Total Expenditure by Item, by Year and Department

Note: 1: Data on TBVC includes no capital for Transkei and Bophuthatswana.

Note: 2: Division of Personnel expenditure for Venda between salaries and other achieved by applying ratio in Transkei

Note: 3: This item includes TBVC transfer payments by Foreign Affairs. IDI and Gwa Gwa spend by Dept of Works.

Note: 4: Includes spend by IDI on school building project in 1990/1991, included under DET et al.

Note: 5: Includes Dept of Works

Note: 6: This amount excludes DNE expenditure

APPENDIX V (C.1)

	1987/8			1988/9			1989/90			1990/91			1991/2		
	Personnel Costs	Total Recurrent	%-age	Personnel Costs	Total Recurrent	%-age	Personnel Costs	Total Recurrent	%-age	Personnel Costs	Total Recurrent	%-age	Personnel Costs	Total Recurrent	%-age
HOA	R920 599	R1 054 657	87,29%	R974 587	R1 112 961	87,61%	R1 147 125	R1 298 512	88,34%	R1 386 104	R1 556 674	89,04%	R1 598 634	R1 773 402	90,15%
HOD	R181 924	R193 692	93,92%	R206 677	R218 155	94,74%	R254 112	R267 844	94,87%	R299 864	R313 440	95,67%	R355 065	R370 593	95,81%
HOR	R455 958	R538 906	84,61%	R635 562	R735 717	86,39%	R740 463	R836 459	88,52%	R990 758	R1 091 034	90,81%	R1 183 240	R1 304 329	90,72%
African	R1 586 978	R1 756 052	90,37%	R1 963 934	R2 161 693	90,85%	R2 581 354	R2 793 128	92,42%	R3 574 385	R3 816 949	93,65%	R4 326 004	R4 633 592	93,36%
DEF	R593 334	R653 737	90,76%	R723 711	R790 747	91,52%	R924 537	R992 971	93,11%	R1 254 100	R1 346 757	93,12%	R1 569 031	R1 679 275	93,44%
SG1 (Note 1)	R542 540	R613 123	88,49%	R683 120	R761 170	89,75%	R930 037	R988 607	94,08%	R1 352 662	R1 413 685	95,68%	R1 597 764	R1 705 665	93,67%
TBVC	R451 104	R489 192	92,21%	R557 103	R609 776	91,36%	R726 780	R811 550	89,55%	R967 623	R1 056 507	91,59%	R1 159 209	R1 248 652	92,84%
Gazankulu	R63 795	R69 504	91,79%	R81 659	R88 960	91,79%	R100 583	R105 299	95,52%	R147 411	R158 207	93,18%	R184 134	R195 376	94,25%
Koikwyane	R34 365	R38 215	89,93%	R44 151	R50 639	87,19%	R59 569	R63 885	93,24%	R91 154	R99 260	91,83%	R113 582	R120 640	94,15%
Kwondedele	R28 422	R30 264	93,91%	R32 221	R34 170	94,30%	R44 294	R46 635	94,98%	R59 720	R63 318	94,32%	R79 424	R83 245	95,41%
Kwazulu	R208 355	R233 977	89,05%	R259 310	R288 901	89,76%	R379 199	R404 442	93,76%	R582 618	R601 645	96,84%	R617 424	R651 555	94,76%
Lebowa	R178 808	R204 986	87,23%	R221 200	R250 433	88,33%	R280 791	R297 001	94,54%	R404 089	R419 444	96,34%	R520 370	R567 223	91,74%
Qwaqwa	R28 795	R36 177	79,59%	R44 579	R48 067	92,74%	R65 601	R71 345	91,95%	R67 670	R71 811	94,23%	R82 830	R87 626	94,53%
Ironstead	R181 983	R196 576	92,58%	R221 627	R242 605	91,35%	R276 267	R317 479	87,02%	R359 236	R391 435	91,77%	R450 885	R479 752	93,98%
Bophuthatswana	R139 770	R152 071	91,91%	R170 659	R185 743	91,88%	R236 151	R260 060	90,81%	R327 196	R361 008	90,63%	R396 801	R437 806	90,63%
Venda	R47 468	R51 685	91,84%	R60 935	R66 295	91,85%	R85 575	R91 499	93,53%	R119 288	R127 260	93,74%	R143 203	R149 943	95,50%
Ciskei	R81 883	R88 860	92,15%	R103 982	R115 193	90,27%	R128 787	R142 512	90,37%	R161 903	R176 804	91,57%	R168 320	R181 151	92,92%
TOTAL:	R3 145 459	R3 543 307	89,77%	R3 780 760	R4 227 926	89,42%	R4 723 054	R5 195 943	90,90%	R6 251 111	R6 778 097	92,23%	R7 462 943	R8 081 916	92,34%

Note: 1: DDA expenditure on personnel for this period is nil.

APPENDIX V C(iii)

TABLE 5(c): Personnel Costs as a Percentage of Recurrent Expenditure in the Secondary Sector (in R000)

	1987/8			1988/9			1989/90			1990/91			1991/2		
	Personnel Costs	Total Recurrent	%-age	Personnel Costs	Total Recurrent	%-age	Personnel Costs	Total Recurrent	%-age	Personnel Costs	Total Recurrent	%-age	Personnel Costs	Total Recurrent	%-age
HoA	R955 763	R1 112 135	85,94%	R1 008 643	R1 171 033	86,13%	R1 183 492	R1 369 111	86,44%	R1 408 260	R1 584 772	88,30%	R1 607 255	R1 791 770	89,70%
HoD	R180 802	R213 638	84,54%	R209 930	R239 860	87,52%	R261 418	R289 437	90,32%	R310 562	R336 221	92,37%	R362 482	R392 880	92,26%
HoR	R404 885	R464 717	87,13%	R344 103	R412 731	83,37%	R408 006	R479 609	85,07%	R545 490	R622 855	87,58%	R672 988	R764 499	88,03%
AFRICAN	R858 852	R1 030 769	83,32%	R1 088 210	R1 280 694	84,97%	R1 446 496	R1 645 303	87,92%	R2 009 773	R2 300 850	87,35%	R2 568 739	R2 900 662	88,56%
DET	R285 594	R342 820	83,31%	R351 076	R409 061	85,82%	R452 530	R522 972	86,44%	R657 129	R766 154	85,77%	R785 720	R921 813	85,24%
SGT	R296 314	R361 974	77,57%	R395 250	R491 159	80,47%	R541 355	R616 168	87,86%	R745 440	R863 663	86,31%	R1 027 072	R1 160 663	88,49%
TBYC	R276 944	R305 975	90,51%	R341 884	R380 474	89,86%	R442 611	R506 163	87,44%	R607 204	R671 033	90,49%	R755 947	R818 186	92,39%
Gozankulu	R36 797	R48 885	75,27%	R48 320	R65 175	74,14%	R60 582	R69 247	87,49%	R86 800	R108 279	80,16%	R115 173	R135 182	85,20%
KaNgwane	R14 862	R23 021	64,65%	R23 840	R35 232	67,67%	R33 088	R37 968	87,15%	R48 538	R59 861	81,08%	R64 685	R70 871	91,27%
KwaNdebele	R14 460	R17 387	83,17%	R18 094	R21 150	85,55%	R25 571	R28 333	90,25%	R36 024	R43 367	83,07%	R46 624	R52 276	89,19%
KwaZulu	R96 610	R133 265	72,49%	R120 234	R161 168	74,60%	R175 825	R214 600	81,93%	R246 785	R281 001	87,82%	R373 249	R408 072	91,47%
Lebowa	R116 980	R139 083	84,11%	R159 983	R180 173	88,79%	R212 475	R226 917	93,64%	R288 549	R326 494	88,38%	R377 425	R432 150	87,34%
GwaQwa	R16 585	R20 333	81,57%	R24 779	R28 261	87,68%	R33 814	R39 103	86,47%	R38 744	R44 661	86,75%	R49 916	R62 112	80,36%
Transkei	R158 659	R172 139	92,17%	R193 486	R212 588	91,01%	R241 457	R280 028	86,23%	R308 951	R341 108	90,57%	R395 192	R422 289	93,58%
Bophuthatwana	R50 653	R55 866	90,67%	R62 742	R69 134	90,75%	R86 823	R99 233	87,49%	R120 231	R138 710	86,68%	R145 808	R168 218	86,68%
Venda	R35 971	R41 321	85,60%	R49 522	R57 857	85,59%	R68 863	R75 513	91,19%	R93 499	R100 082	93,42%	R143 203	R149 943	95,50%
Ciskei	R32 261	R36 649	88,03%	R36 134	R40 895	88,36%	R45 468	R51 389	88,48%	R84 523	R91 133	92,75%	R71 744	R77 726	92,30%
TOTAL:	R2 400 102	R2 821 259	85,07%	R2 650 886	R3 104 318	85,39%	R3 299 412	R3 783 460	87,21%	R4 274 085	R4 854 698	88,04%	R5 211 464	R5 849 811	89,09%

FIGURE 5(d) : No. Other Personnel Employed in Each Department

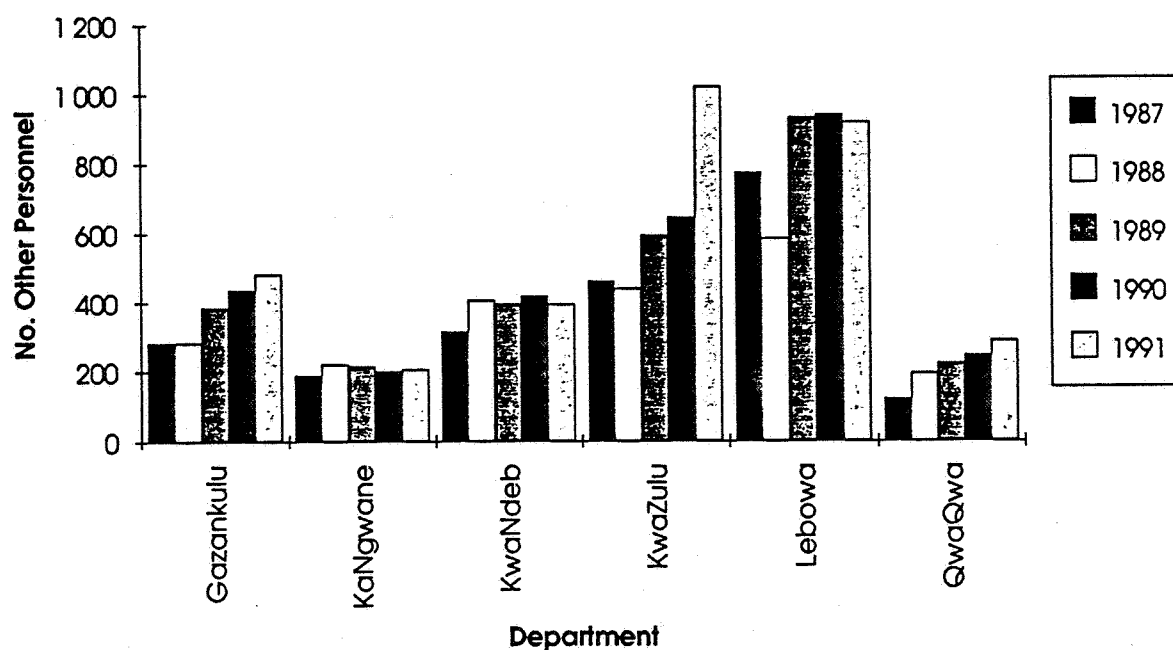
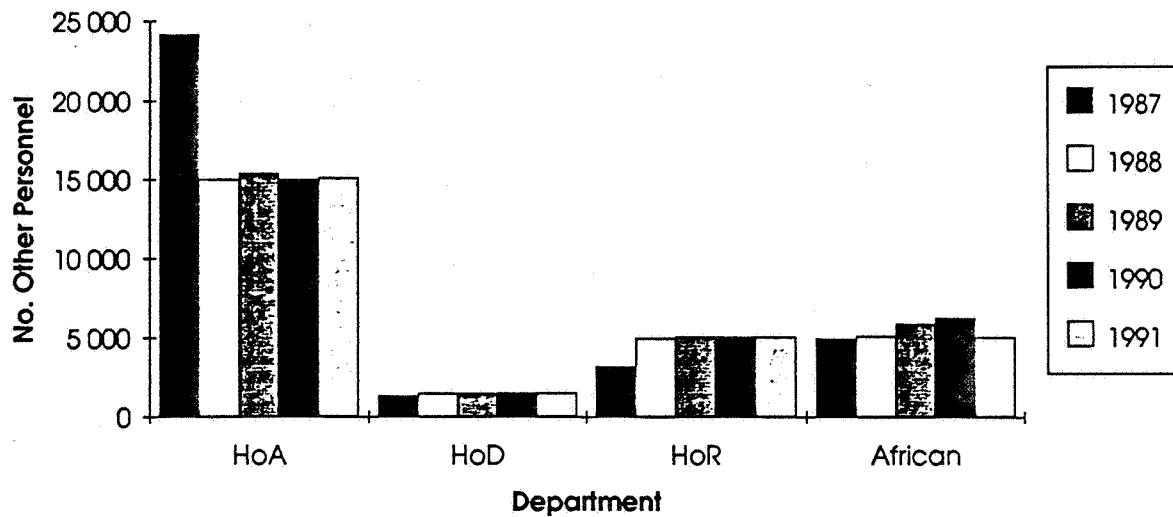


FIGURE 5(e): No. Service Personnel Employed in Each Department

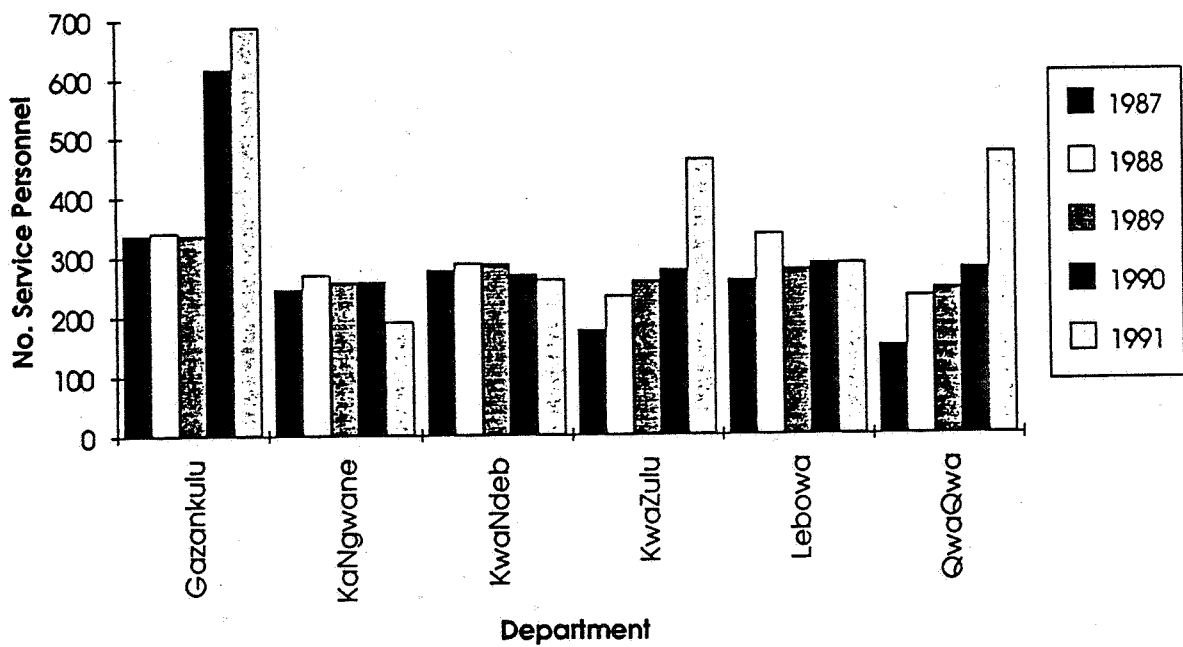
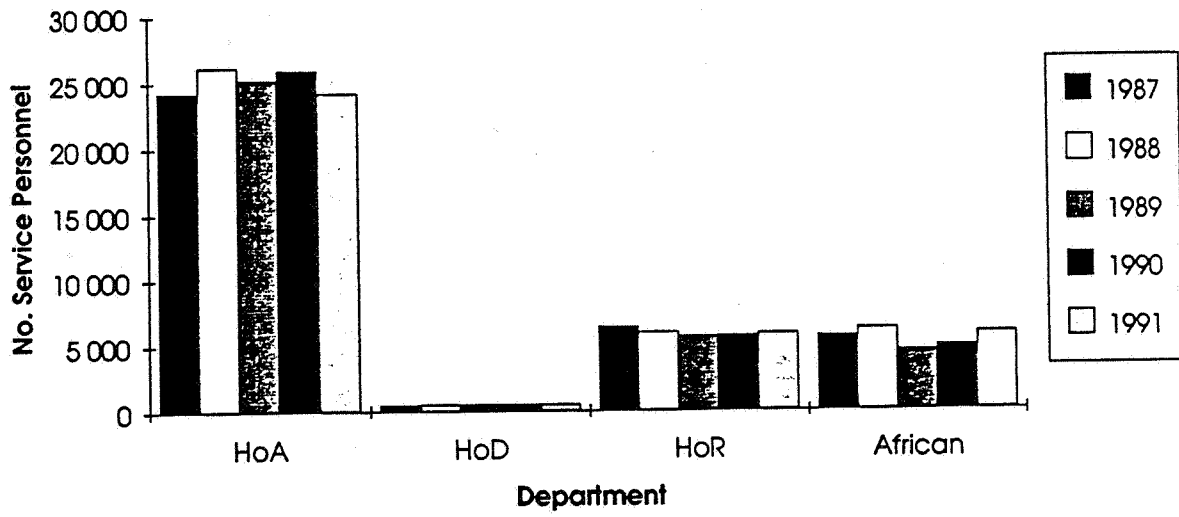


TABLE 5(0): Percentage Spread of Teachers by Category of Qualification

	1987						1990		
	Unqualified	Category a1-B	Category C-G	Unqualified	Category a1-B	Category C-G	Category a1-B	Category C-G	Category C-G
	%-age	%-age	%-age	%-age	%-age	%-age	%-age	%-age	
HoA	0%	2%	98%	0%	1%	99%			
HoD	0%	4%	96%	0%	2%	98%			
HoR	5%	45%	50%	3%	39%	59%			
African	21%	60%	19%	16%	50%	34%			
DET	23%	61%	16%	18%	52%	31%			
Gazankulu	36%	40%	24%	30%	30%	41%			
KaNgwane	49%	42%	9%	41%	31%	27%			
KwaNdebele	41%	39%	20%	28%	36%	36%			
KwaZulu	25%	58%	17%	19%	47%	33%			
Lebowa	17%	63%	20%	3%	57%	40%			
QwaQwa	5%	76%	20%	5%	67%	28%			
Transkei	n/a	n/a	n/a	n/a	46%	49%			
Bophuthatswana	0%	82%	18%	9%	59%	32%			
Venda	22%	43%	35%	18%	30%	51%			
Ciskei	7%	60%	33%	9%	55%	36%			
All Departments	13%	43%	44%	10%	37%	53%			

APPENDIX V G

	TABLE 5(g): Percentage distribution of Primary and Secondary Teachers by Gender							
	1987		1987		1990		1990	
	Primary	Secondary	Primary	Secondary	Primary	Secondary	Primary	Secondary
	%-age Male	%-age Female	%-age Male	%-age Female	%-age Male	%-age Female	%-age Male	%-age Female
HOA	33.94%	66.06%	34.21%	65.79%	31.99%	68.01%	31.99%	68.01%
HOD	54.50%	45.50%	54.49%	45.51%	51.84%	48.16%	50.08%	49.92%
HOR	38.00%	62.00%	38.00%	62.00%	28.06%	71.94%	57.61%	42.39%
DET	26.01%	73.99%	59.06%	40.94%	23.67%	76.33%	55.95%	44.05%
Gazankulu	47.55%	52.45%	76.31%	23.69%	43.57%	56.43%	70.53%	29.47%
KaNgwane	29.19%	70.81%	63.79%	36.21%	30.31%	69.69%	65.14%	34.86%
KwaNdebele	34.24%	65.76%	70.89%	29.11%	34.20%	65.80%	60.87%	39.13%
KwaZulu	22.38%	77.62%	61.83%	38.17%	25.10%	74.90%	63.25%	36.75%
Lebowa	36.08%	63.92%	68.17%	31.83%	36.85%	63.15%	66.69%	33.31%
QwaQwa	28.90%	71.10%	71.81%	28.19%	25.41%	74.59%	67.72%	32.28%
Transkei	7.00%	93.00%	46.00%	54.00%	5.62%	94.38%	47.51%	52.49%
Bophuthatswana	34.19%	65.81%	35.88%	64.12%	34.02%	65.98%	34.09%	65.91%
Venda	48.20%	51.80%	77.94%	22.06%	45.05%	54.95%	72.35%	27.65%
Ciskei	26.33%	73.67%	50.11%	49.89%	26.19%	73.81%	47.58%	52.42%

APPENDIX VH

TABLE 5(h): Percentage Distribution of Teachers by Age

Departments	Year	Age in years						
		Gender	Under 25	25.34	35.44	45.54	55.65	65 & older
All Depts.	1987	Male	8.44	44.99	25.97	12.89	7.48	0.23
		Female	8.75	46.18	26.72	12.61	5.55	0.18
		Total	8.64	45.74	26.44	12.71	6.27	0.20
	1990	Male	6.05	41.00	29.03	13.51	1.63	0.18
		Female	6.79	41.20	30.69	14.64	6.56	0.12
		Total	6.51	41.12	30.08	14.22	7.92	0.14
HOA	1987	Male	5.79	35.12	30.31	21.59	7.13	0.08
		Female	13.51	39.60	27.37	15.04	4.29	0.19
		Total	10.88	38.07	28.37	17.27	5.26	0.15
	1990	Male	5.56	33.73	29.55	23.22	7.79	0.14
		Female	9.89	34.03	29.25	21.18	5.54	0.10
		Total	8.50	33.93	29.34	21.83	6.26	0.12
HOD	1987	Male	14.28	26.18	31.82	20.77	6.95	0.00
		Female	18.75	44.00	22.50	11.73	3.03	0.00
		Total	16.31	34.29	27.58	16.66	5.17	0.00
	1990	Male	0.05	8.16	35.94	26.93	28.50	0.42
		Female	0.14	13.42	47.18	25.52	13.63	0.12
		Total	0.10	10.74	41.45	26.23	21.22	0.27
HOR	1987	Male	10.12	39.98	22.52	19.11	8.25	0.02
		Female	8.37	47.84	26.08	13.76	3.93	0.01
		Total	9.04	44.85	24.73	15.79	5.57	0.01
	1990	Male	6.31	42.25	25.20	17.10	9.14	0.00
		Female	5.70	41.39	32.13	15.41	5.35	0.01
		Total	5.93	41.72	42.19	16.05	6.79	0.01
All Dept for Blacks	1987	Male	8.33	51.08	24.77	7.99	7.47	0.35
		Female	6.65	48.29	26.83	11.54	6.46	0.22
		Total	7.27	49.32	26.07	10.23	6.84	0.27
	1990	Male	6.61	45.26	29.08	9.30	9.54	0.21
		Female	6.35	44.69	30.08	11.96	6.76	0.15
		Total	6.45	44.91	29.71	10.97	7.80	0.17
DET	1987	Male	2.13	46.91	30.72	9.64	10.30	0.31
		Female	1.50	44.22	31.68	14.09	8.39	0.11
		Total	1.71	45.14	31.36	12.58	9.04	0.17
	1990	Male	1.61	45.65	35.09	8.98	8.32	0.35
		Female	1.41	39.99	38.00	12.62	7.81	0.17
		Total	1.47	41.86	37.04	11.42	8.52	0.23
Gazankulu	1987	Male	6.70	50.98	30.75	8.36	3.19	0.03
		Female	10.14	43.26	30.38	13.87	2.29	0.05
		Total	8.23	47.55	30.59	10.81	2.79	0.04
	1990	Male	7.02	44.05	32.14	10.94	5.82	0.03
		Female	9.33	49.89	28.38	9.24	3.15	0.00
		Total	8.14	46.87	30.33	10.12	4.53	0.01
KaNgwane	1987	Male	8.56	60.00	20.21	6.49	4.33	0.41
		Female	9.67	67.70	14.95	5.62	1.92	0.14
		Total	9.24	64.77	16.96	5.95	2.83	0.25
	1990	Male	7.27	50.64	33.98	6.23	2.33	0.30
		Female	3.95	56.51	32.23	4.68	2.45	0.18
		Total	4.99	54.13	32.93	5.30	2.40	0.23

Departments	Year	Age in years						
		Gender	Under 25	25.34	35.44	45.54	55.65	65 & older
KwaNdebele	1987	Male	6.55	64.20	20.70	4.94	3.32	0.28
		Female	10.88	88.64	24.80	4.35	1.96	0.22
		Total	7.55	66.20	19.72	4.02	2.28	0.23
	1990	Male	3.55	70.27	22.21	2.15	1.82	0.00
		Female	4.41	68.14	23.12	3.32	0.96	0.06
		Total	4.04	69.06	22.73	2.82	1.32	0.03
KwaZulu	1987	Male	7.26	56.25	17.80	8.51	10.19	0.00
		Female	6.66	43.78	30.37	13.25	5.94	0.00
		Total	6.86	47.90	26.21	11.69	7.34	0.00
	1990	Male	2.58	50.25	27.56	10.02	9.52	0.07
		Female	2.23	46.94	28.74	14.36	7.73	0.00
		Total	2.36	48.16	28.30	12.76	8.39	0.02
Lebowa	1987	Male	16.10	51.36	19.09	8.36	5.02	0.07
		Female	11.75	51.12	21.01	8.11	7.99	0.02
		Total	13.78	51.23	20.11	8.23	6.61	4.15
	1990	Male	5.45	50.21	24.18	10.44	9.60	0.11
		Female	4.72	50.27	27.85	10.41	6.76	0.00
		Total	5.08	50.24	26.07	10.42	8.13	0.06
Qwaqwa	1987	Male	15.26	53.42	23.22	4.91	3.19	0.00
		Female	16.13	55.22	21.60	5.78	1.27	0.00
		Total	15.75	54.45	22.29	5.41	2.09	0.00
	1990	Male	22.09	46.43	20.80	4.76	5.30	0.61
		Female	19.74	57.44	16.57	4.29	1.88	0.09
		Total	20.71	52.98	18.28	4.48	3.26	0.30
Transkei	1987	Male	8.01	48.11	23.73	7.11	10.86	2.18
		Female	7.03	49.10	22.58	12.35	7.95	0.99
		Total	7.27	48.86	22.86	11.07	8.66	1.28
	1990	Male	9.23	49.18	27.61	6.72	6.57	0.68
		Female	8.60	45.36	25.92	11.87	7.67	0.59
		Total	8.76	46.31	26.34	10.59	7.39	0.61
BOP	1987	Male	14.84	48.32	23.37	6.53	6.61	0.33
		Female	10.66	52.40	23.38	9.42	3.98	0.16
		Total	12.11	50.98	23.38	8.42	4.89	0.22
	1990	Male	21.41	44.97	22.74	5.93	4.89	0.07
		Female	16.07	50.08	22.17	8.34	3.29	0.06
		Total	17.89	48.34	22.36	7.52	3.83	0.07
Venda	1987	Male	7.38	57.87	27.43	4.54	2.79	0.00
		Female	7.70	56.07	27.61	6.80	1.75	0.08
		Total	7.51	57.13	27.50	5.46	2.36	0.03
	1990	Male	9.94	16.54	21.39	15.36	36.77	0.00
		Female	10.13	14.25	30.04	27.65	17.93	0.00
		Total	10.03	15.52	25.24	20.83	28.39	0.00
Ciskei	1987	Male	7.58	43.45	33.19	8.41	6.94	0.44
		Female	9.38	46.64	30.37	9.72	3.75	0.15
		Total	8.78	45.58	31.31	9.28	4.81	0.24
	1990	Male	2.04	23.19	53.54	13.95	7.16	0.11
		Female	17.13	32.77	30.70	14.88	4.51	0.02
		Total	12.17	29.62	38.20	14.57	5.38	0.05

APPENDIX VI

TABLE 5(i): Percentage of Personnel Expenditure Spent on Salaries (in R000)

	1987/8			1988/9			1989/90			1990/91			1991/2		
	Salaries & Wages	Total Pers Exp	%-age	Salaries & Wages	Total Pers Exp	%-age	Salaries & Wages	Total Pers Exp	%-age	Salaries & Wages	Total Pers Exp	%-age	Salaries & Wages	Total Pers Exp	%-age
HoA	R1 521 036	R2 106 063	72,22%	R1 706 488	R2 311 527	73,83%	R2 011 925	R2 707 041	74,32%	R2 393 979	R3 209 978	74,58%	R2 688 994	R3 707 156	72,54%
HoD	R320 945	R400 016	80,23%	R364 997	R459 454	79,44%	R452 780	R568 356	79,66%	R565 992	R671 622	84,27%	R622 957	R789 013	78,95%
HoR	R825 946	R1 054 225	78,35%	R914 184	R1 188 481	76,92%	R1 137 847	R1 397 617	81,41%	R1 451 276	R1 825 631	79,49%	R1 708 784	R2 193 394	77,91%
AFRICAN	R2 265 248	R2 740 687	82,65%	R2 814 891	R3 415 544	82,41%	R3 691 799	R4 495 969	82,11%	R4 957 487	R6 140 208	80,74%	R6 160 279	R7 610 141	80,95%
DET	R807 110	R991 551	81,40%	R885 854	R1 208 214	81,60%	R1 268 671	R1 554 732	81,60%	R1 770 564	R2 094 201	84,55%	R2 099 246	R2 609 395	80,45%
SGT	R795 539	R966 306	82,33%	R1 020 305	R1 238 958	82,35%	R1 369 147	R1 663 374	81,35%	R1 765 759	R2 340 479	75,44%	R2 325 930	R2 959 262	78,60%
TBVC	R662 599	R782 830	84,64%	R808 732	R968 372	83,51%	R1 053 981	R1 257 863	83,79%	R1 421 164	R1 705 528	83,33%	R1 735 103	R2 041 484	84,99%
Gazankulu	R89 345	R107 525	83,09%	R114 941	R139 813	82,21%	R147 107	R172 763	85,15%	R192 805	R252 021	76,50%	R259 092	R327 866	79,02%
KaNgwane	R45 161	R53 661	84,16%	R64 760	R77 018	84,08%	R85 723	R102 762	83,42%	R124 997	R152 811	81,80%	R161 613	R194 520	83,08%
KwaNdebele	R45 458	R52 913	85,91%	R47 344	R55 303	85,61%	R62 185	R76 191	81,62%	R89 462	R108 345	82,57%	R112 712	R140 074	80,47%
KwaZulu	R279 028	R348 920	79,97%	R347 285	R434 274	79,97%	R307 813	R365 012	79,97%	R465 057	R592 698	72,38%	R540 126	R701 287	76,98%
Lebowa	R260 604	R317 566	82,06%	R338 736	R411 518	82,31%	R428 324	R533 603	80,27%	R568 860	R754 010	75,44%	R771 637	R975 570	79,10%
QwaQwa	R44 040	R53 731	81,96%	R68 127	R81 867	83,22%	R91 867	R116 805	78,65%	R91 817	R128 798	71,29%	R120 764	R160 341	75,32%
DDA	R31 903	R31 990	99,73%	R39 112	R39 165	99,86%	R46 128	R46 238	99,76%	R51 761	R51 856	99,82%	R59 986	R69 604	86,18%
Transkel	R307 079	R367 612	83,53%	R367 687	R448 022	82,07%	R460 439	R558 812	82,40%	R614 757	R734 083	83,74%	R804 498	R923 152	87,15%
Bophuthatswana	R184 142	R204 661	89,97%	R223 366	R250 973	89,00%	R309 090	R347 292	89,00%	R428 027	R480 929	89,00%	R519 082	R583 238	89,00%
Venda (Note 1)	R73 171	R88 537	82,64%	R98 746	R119 483	82,64%	R135 980	R164 536	82,64%	R186 540	R225 714	82,64%	R228 330	R276 279	82,64%
Ciskei	R98 207	R122 020	80,48%	R118 933	R149 894	79,34%	R148 472	R187 223	79,30%	R191 840	R264 802	72,45%	R183 193	R258 815	70,78%
TOTAL:	R4 933 175	R6 300 991	78,29%	R5 800 560	R7 375 006	78,65%	R7 294 351	R9 168 983	79,55%	R9 368 734	R11 847 439	79,08%	R11 181 014	R14 299 704	78,19%

Note: 1: Proportions of Venda salaries and wages are based on approximations of TBVC ratios.

APPENDIX VI A

	TABLE 6(a): Enrolments in Four Standards as a Percentage of 1982 Std. 1, by Department											
	Sub A 1980		Sid 5 1985		Sid 8 1989		Sid 10 1991					
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female
Hoa	104.0%	105.3%	102.7%	98.0%	96.5%	99.5%	97.8%	98.1%	97.4%	85.1%	84.5%	85.7%
HOD	101.2%	100.7%	101.7%	96.9%	95.9%	97.8%	90.1%	90.9%	89.3%	67.0%	63.3%	70.7%
HOR	118.7%	120.3%	117.1%	77.5%	73.5%	81.5%	48.9%	45.3%	52.5%	24.6%	22.0%	27.2%
African	133.8%	136.0%	131.5%	64.8%	59.7%	70.1%	51.7%	45.2%	58.4%	45.9%	38.6%	53.4%
DET	135.8%	138.6%	133.0%	59.4%	56.2%	62.5%	43.5%	39.2%	47.7%	35.9%	31.9%	39.9%
Gazankulu	128.7%	128.3%	129.0%	70.2%	64.5%	75.9%	70.0%	61.6%	78.3%	78.8%	66.3%	91.3%
KaNgwane	113.4%	114.7%	112.0%	67.3%	62.9%	71.6%	66.9%	60.2%	73.6%	69.1%	56.8%	81.4%
Kwakhobebele	89.2%	92.2%	86.1%	79.6%	72.2%	86.9%	73.3%	64.7%	81.9%	85.2%	72.0%	98.3%
Kwazulu	129.7%	133.9%	125.4%	69.9%	66.0%	73.8%	54.6%	47.6%	61.5%	38.8%	31.5%	46.1%
Lebowa	118.0%	116.5%	119.4%	78.6%	73.6%	83.6%	75.8%	66.4%	85.1%	94.3%	77.0%	111.6%
CwaCwa	102.7%	106.8%	98.6%	85.5%	81.2%	89.7%	112.9%	100.4%	125.3%	67.2%	55.9%	78.4%
Transkei	177.2%	180.8%	173.5%	54.9%	43.8%	65.3%	32.6%	23.8%	41.3%	25.3%	18.4%	32.1%
Bophuthatswana	103.5%	105.4%	101.5%	59.9%	54.4%	65.3%	49.2%	43.5%	54.8%	36.0%	29.5%	42.5%
Venda	117.6%	114.2%	121.0%	78.9%	74.9%	82.8%	69.8%	64.5%	75.1%	82.0%	76.7%	87.3%
Ciskei	151.4%	154.1%	148.7%	68.8%	60.1%	77.5%	51.4%	40.5%	62.3%	38.3%	29.2%	47.3%

APPENDIX VI B

TABLE 6(b): Comparisons of School Age Population with Enrolments					
1991 SCHOOL AGE POPULATION					
	Whites	Asians	Coloureds	Africans	Total
Age 6-12	543 840	142 900	511 640	5 184 776	6 383 156
Age 13-17	408 000	98 530	358 370	3 217 821	4 082 721
Total	951 840	241 430	870 010	8 402 597	10 465 877
1991 TOTAL ENROLMENT					
	HoA	HoD	HoR	African	Total
Ordinary Primary	546 043	149 651	623 665	5 891 972	7 211 331
as a % of Age 6-12	100,4%	104,7%	121,9%	113,6%	113,0%
Ordinary Secondary	372 651	93 775	228 231	2 208 480	2 903 137
as a % of Age 13-17	91,3%	95,2%	63,7%	68,6%	71,1%
Specialised School & Special Education	40 962	6 132	14 721	8 000	69 815
as a % of Age 6-17	4,3%	2,5%	1,7%	0,1%	0,7%
Total School Enrolment	959 656	249 558	866 617	8 108 452	10 184 283
as a % of Age 6-17	100,8%	103,4%	99,6%	96,5%	97,3%
SPECIFIC GRADE ENROLMENT					
	HoA	HoD	HoR	African	Total
SSA	85 803	24 678	107 539	1 290 654	1 508 674
Std 1	81 360	21 351	95 721	879 387	1 077 819
Std 5	71 437	19 792	70 788	586 494	748 511
Std 8	76 465	20 365	46 079	409 750	552 659
Std 10	69 148	14 572	23 327	317 860	424 907
SPECIFIC GRADE ENROLMENT AS A PERCENTAGE OF AGE SPECIFIC POPULATION					
	HoA	HoD	HoR	African	Total
SSA/ Age 6 Pop	106,1%	114,0%	138,8%	165,1%	156,9%
Std 1/ Age 8 Pop	102,5%	102,8%	124,6%	116,7%	115,9%
Std 5/ Age 12 Pop	97,5%	102,3%	106,5%	83,5%	86,9%
Std 8/ Age 15 Pop	94,6%	104,1%	62,1%	64,8%	68,5%
Std 10/ Age 17 Pop	77,8%	71,8%	31,2%	52,5%	53,8%

APPENDIX VIC

How Many Children Remain out of School?

The recent study of public expenditure on education (DBSA 1993) contains detailed data on school enrolments by age and grade in South Africa. Comparison of these data with estimates for the school-age population allows calculations of enrolment ratios and of the number of children who remain out-of-school. However, there is some dispute concerning the accuracy of data in the population census for 1991. The DBSA study contains estimates for the black population, in particular, which considerably exceed those reported in the population census. This paper sets out enrolment ratios using each of these data sets, and compares their results.

Tables 1 - 3 set out estimates of enrolment ratios and children who remained out of school in 1991, using the enrolment data shown in DBSA 1993 and the population data from vol 26 of the 1991 population census. The latter volume presents estimates for the TBVC population divided by 5-year age groups only. For present purposes the distribution of the latter by single years of age utilises a distribution provided by Simkins (1993, mimeo). Tables 4-6 report similar analyses using both the enrolment and population data from DBSA 1993.

Each of the tables compare school enrolments, at a particular level of the system, with the population who are of an age to attend. The comparison between enrolments and population thus needs to involve a population age-cohort which has the same length as the school system. In the case of primary schooling (Tables 1 and 4) children are eligible to start Grade 1 (SSA) in the year in which they turn 6 years old, provided their birthday is no later than July. Otherwise they must wait until the following year. Thus, even where these admission criteria were strictly implemented (which in fact has been far from universal, particularly in the black departments) Grade 1 will include children aged between 5 and 7 years, depending upon the point in the school year at which enrolments are counted. Nevertheless, since primary schooling consists of seven grades (SSA, SSB, and Standards 1-5), the age-range which, for present purposes, is considered eligible to attend is the seven year span 6-12 years. It should be noted, however, that many children aged 5 and 13 years will, quite properly, be enrolled in primary schools, depending upon where their birthday falls in the calendar.

A broad measure of the coverage of the primary school system in South Africa is provided by the primary gross enrolment ratio (GER), which expresses total enrolments in primary schools as a proportion of the total number of children in the age group 6-12 years. The ratios shown in Tables 1 and 4 indicate that school enrolments in 1991 were equivalent to between 94 and 113 per cent of the school age population across all education departments in the country, depending upon which of the estimates for the size of the 6-12 years age-group are used. Although there are differences between each of the population estimates shown, it can be seen that the major difference concerns the two estimates for the size of the black population aged 6-12 years, which is reported at around 5.2 millions by the census, and at around 6.5 millions by BDSA. Using the latter data, the results suggest that some (relatively modest) increase in the capacity and availability of primary schools (of around 6 per cent, or about half a million school places) would have been necessary in order to accommodate all of the eligible age-group, whereas the census data suggest that, far from there being a deficit of places, total enrolment in primary schools exceeded those in the eligible age-group by about 13 per cent.

Whichever of these estimates is closer to the truth, a significant number of the children presently enrolled in primary schools are over-age, i.e. older than 12 years, owing to their either having repeated one or more years of schooling, or to their having enrolled late in Grade 1. In order to estimate the number of children within the eligible age range who are not in school, it is therefore necessary to exclude over-age pupils from present enrolments, and compare these net figures with the size of the population eligible to attend. It is assumed, for these purposes, that the number enrolled aged 13 years on account of their birthday falling late in the year, are counterbalanced by those with earlier birthdays, who, in the absence of repetition, would have left primary school aged 11. Accordingly, the enrolment data in Tables 1 and 4 show that some 1.3 million children in primary schools were, in 1991, aged 13 years or more (about 19 per cent of primary enrolments), and that net enrolments amongst those in the official age-group amounted to some 5.9 million pupils in that year.

Comparison of these age-adjusted school enrolments with the school-age population reveals a net enrolment ratio of between 92 and 76 per cent (Tables 1 and 4, Col 6). In other words, they indicate that a minimum of 505 thousand and a maximum of 1.8 million children of primary age were not enrolled in schools in 1991 (Col 7). Thus, in order to accommodate all such pupils in an expanded primary system it would have been necessary to increase the number of places which then existed by between 8 and 24 per cent. However, lower

expansion than this could still be compatible with universal enrolment provided efficiency reforms were introduced to reduce present levels of grade repetition.

Tables 1 and 4 also disaggregate the enrolment data by department, and compares these figures with the relevant population data for each of the racial groups which were historically served by these departments. Here the population data generated by the two sources are fairly closely similar. It can be seen that both gross and net enrolments amongst the Asian and coloured populations appear to be in excess of 100 per cent. Since, in the case of the net figures, this could not in practice occur, these estimates reflect the fact that enrolments in schools administered by each of the departments included a small proportion of pupils from other racial groups. Thus the enrolment of some African children in schools which primarily served Asians and Coloureds, tends to increase the estimates for age-adjusted enrolments to levels which are greater than the relevant school-age populations in each of these groups. Notwithstanding these points, the tables show that to the extent that under-enrolment is a problem at primary level, it will have been heavily concentrated amongst the African population.

The population estimates for children in the older age-groups which are given by our two sources are not so divergent as is the case with those aged 6-12 years. Tables 2 and 5, and 3 and 6 perform similar analyses for junior and senior secondary schooling. In the case of the former, which lasts three years (Standards 6-8), the relevant age range for the eligible population is 13-15 years and the age-adjusted enrolments shown in Columns 3 of Tables 2 and 5 exclude all pupils aged 16 years or more in 1991. Thus, whilst the junior secondary schools appear to have sufficient places to accommodate between 72 and 80 per cent of the eligible age group (as indicated by the GERs shown in Column 6 of the two tables), a very large number of those then enrolled (almost one-half of the total) were over-age, as previously defined. The tables show that around 40 per cent of those in the eligible age-range were attending junior secondary schools in 1991 (as indicated by the NERs of 37-41, from column 7). However, some of these children were not attending junior secondary schools because they were still enrolled in the primary system. Accordingly, in order to estimate the size of the out-of-school population, it is necessary to deduct those pupils (shown in Columns 5) from the eligible population. This computation results in a second pair of estimates for the NER (Columns 8), which shows that between two-thirds and three-quarters of eligible pupils, net of those still enrolled in primary schools, attended junior secondary schools in 1991. Accordingly, those out-of-school in this age-group amounted to between 350 thousand and 650 thousand children, or up to one-quarter of the adjusted total (Columns 9).

As regards the enrolment and population estimates by department, similar biases are present to those commented on above, in the case of primary schooling. Enrolments in the historically Asian schools were supplemented by pupils from other communities, causing the estimated enrolment ratios to be inflated. However, the downward impact of this upon the enrolment ratios calculated for the schools in erstwhile African departments is negligible owing to the relative size of the two population groups. It can be seen from both sets of estimates in Table 2 and 5 that it is here where the major part of the future enrolment challenge lies.

For senior secondary schooling, Tables 3 and 6 summarize the enrolment pattern in a similar fashion to the earlier tables. Here, the official age-range for the two-year programme becomes 16-17 years and the age-adjusted enrolments exclude pupils aged 18 years or more. It can be seen that places at senior secondary level in 1991 were sufficient to accommodate only between 50 and 57 per cent of the eligible age-group, but that, owing to over-age enrolment, and to large numbers of children still being enrolled lower down the system (particularly so, in both cases, amongst the African community), only between 35 and 45 per cent of the age-group (net of those still enrolled at lower levels) were attending senior secondary schools in 1991.

In summary, this analysis has indicated the important uncertainties which remain concerning the dimensions of the enrolment challenge facing future educational policy makers in South Africa. As regards the junior secondary schools, it is clear that at least 350 thousand children, and possibly up to twice that number, were not attending such schools in 1991, and that, at minimum, about 850 thousand additional places would have been required in order to accommodate all children in a basic ten-year education cycle at that time. This requirement can be expected to have increased - by perhaps as much as 5 per cent - by 1993. However, the total requirement for additional places throughout the entire primary/junior secondary system could be very much greater than that (up to a total of 2.4 million) if the population estimates given by BDSA proved to be more reliable than those given in the census report. This matter needs rather urgent clarification. Most of the uncertainty is centred upon the sharply different estimates given, by the two sources, for African children aged

6-12 years. It should be possible to identify the reasons for this . The estimate given by BDSA for the population of African children aged 6 years (Table 88.5), for example, looks suspiciously high relative to the estimates given in the same table for older children. An attempt to achieve dependable and agreed population estimates will be important to the exercise of planning for universal provision, and achieving some reconciliation of these differences is a priority.

Table 1. Primary Schooling (SSA to Sid 5) : Calculation of Gross and Net Enrolment Ratios, and Children Out - of -School, 1991, Using Sadie Population Data

Department	School Enrolment			Population Aged 6 - 12 yrs (4)	GER (5)	NER (6)	Children Out-of-School (7)
	Total (1)	Aged 13+ yrs (2)	Aged <13yrs (3)				
House of Assembly	550994	20 625	530 369	543 840	101	98	
House of Delegates	153 561	5 373	148 188	142 900	107	104	
House of Representatives	627 561	93 098	534 463	511 640	123	104	
African Departments	5 895 140	1 230 277	4 664 863	5 184 776	114	90	
TOTAL	7 227 256	1 349 373	5 877 883	6 383 156	113	92	505 300

Notes and Sources

- Columns (1) - (3) : calculated from DBSA 1993, vol 2 : Tables 7E, 8E, 9E and 10E.
- Column (4) : data show populations of whites, Asians, Coloureds and Africans, respectively in vertical order, calculated from Population Census 1991, Vol 26 : 16 - 22
- Column (5) : (Col (1) + Col (4)) x 100
- Column (6) : (Col (3) + Col (4)) x 100
- Column (7) : Col (4) - Col (3), rounded to nearest 100

Table 2. Junior Secondary Schooling (Standards 6-8) : Calculation of Gross and Net Enrolment Ratios, and Children Out-of-School, 1991, Using Sadie Population Data

Department	School Enrolment			Population Aged 13 - 15 yrs (4)	Children Aged 13 - 15 yrs Enrolled in primary schools (5)	GER	NER ₁	NER ₂	Children Out-of-School (9)
	Total (1)	Aged 16+ yrs (2)	Aged <16 yrs (3)						
House of Assembly	232 906	21 351	211 555	233 340	20 560	100	91	99	
House of Delegates	62 466	6 487	55 979	57 980	5 257	108	97	106	
House of Representatives	170 688	61 019	109 669	211 020	81 019	81	52	84	
African Departments	1 543 101	891 020	652 081	1 994 497	1 013 293	78	33	66	
TOTAL	2 009 161	979 877	1 029 284	2 496 837	1 120 129	80	41	75	347 400

Notes and Sources

- Columns (1) - (4) : As for Table 1
- Column (5) : Calculated from DBSA 1993, vol2 : Tables 7E, 8E, 9E and 10E
- Column (6) : $(\text{Col (1)} + \text{col (4)}) \times 100$
- Column (7) : $(\text{Col (3)} + \text{col (4)}) \times 100$
- Column (8) : $(\text{Col (3)} + [\text{col (4)} - \text{col (5)}]) \times 100$
- Column (9) : $\text{Col (4)} - \text{col (5)} - \text{col (3)}$

Table 3. Senior Secondary Schooling (Standards 9 - 10): Calculation of Gross and Net Enrolment Ratios, and Children Out-of-School, 1991, Using Sadie Population Data

Department	School Enrolment			Population Aged 16 - 17yrs (4)	Children Aged 16 - 17 yrs Enrolled in Primary & Jun. Sec. Schools (5)	GER (6)	NER ₁ (7)	NER ₂ (8)	Children Out-of-School (9)
	Total (1)	Aged 18+ yrs (2)	Aged <18 yrs (3)						
House of Assembly	143 670	19 454	124 216	174 660	25 594	83	71	83	
House of Delegates	32 022	2 954	29 068	40 550	6 603	79	72	86	
House of Representatives	58 399	22 115	36 284	147 350	59 454	40	25	41	
African Departments	665 899	502 285	163 614	1 223 324	702 242	54	13	31	
TOTAL	899 990	546 808	353 182	1 585 884	793 893	57	22	45	438 800

Notes and Sources :

All as for Table 2

Table 4. Primary Schooling (SSA to Std 5) : Calculation of Gross and Net Enrolment Ratios, and Children Out - of -School, 1991, Using DBSA Population Data

Department	School Enrolment			Population Aged 6 - 12 yrs (4)	GER (5)	NER (6)	Children Out-of-School (7)
	Total (1)	Aged 13+ yrs (2)	Aged <13yrs (3)				
House of Assembly	550994	20 625	530 369	567 338	97	93	
House of Delegates	153 561	5 373	148 188	141 459	109	105	
House of Representatives	627 561	93 098	534 463	532 105	118	100	
African Departments	5 895 140	1 230 277	4 664 863	6 453 740	91	72	
TOTAL	7 227 256	1 349 373	5 877 883	7 694 642	94	76	1 816 800

Notes and Sources

- Columns (1) - (3) : calculated from DBSA 1993, vol 2 : Tables 7E, 8E, 9E and 10E.
- Column (4) : data show populations of whites, Asians, Coloureds and Africans, respectively in vertical order, calculated from DBSA 1993, vol 2 : Tables 85.5, 86.5, 87.5 and 88.5
- Column (5) : $(\text{Col (1)} + \text{Col (4)}) \times 100$
- Column (6) : $(\text{Col (3)} \div \text{Col (4)}) \times 100$
- Column (7) : Col (4) - Col (3), rounded to nearest 100

Table 5. Junior Secondary Schooling (Standards 6-8) : Calculation of Gross and Net Enrolment Ratios, and Children Out-of-School, 1991, Using DBSA Population Data

Department	School Enrolment			Population Aged 13 - 15 yrs (4)	Children Aged 13 - 15 yrs Enrolled in primary schools (5)	GER (6)	NER ₁ (7)	NER ₂ (8)	Children Out-of-School (9)
	Total (1)	Aged 16+ yrs (2)	Aged <16 yrs (3)						
House of Assembly	232 906	21 351	211 555	248 495	20 560	94	85	93	
House of Delegates	62 466	6 487	55 979	58 381	5 257	107	96	105	
House of Representatives	170 688	61 019	109 669	219 188	81 019	78	50	79	
African Departments	1 543 101	891 020	652 081	2 270 443	1 013 293	68	29	52	
TOTAL	2 009 161	979 877	1 029 284	2 796 507	1 120 129	72	37	62	647 100

Notes and Sources

- Columns (1) - (4) : As for Table 1
 Column (5) : Calculated from DBSA 1993, vol2 : Tables 7E, 8E, 9E and 10E
 Column (6) : (Col (1) + col (4)) x 100
 Column (7) : (Col (3) + col (4)) x 100
 Column (8) : (Col (3) + [col (4) - col (5)]) x 100
 Column (9) : Col (4) - col (5) - col (3)

Table 6. Senior Secondary Schooling (Standards 9 - 10): Calculation of Gross and Net Enrolment Ratios, and Children Out-of-School, 1991, Using DBSA Population Data

Department	School Enrolment			Population Aged 16 - 17yrs (4)	Children Aged 16 - 17 yrs Enrolled in Primary & Jun. Sec. Schools (5)	GER (6)	NER ₁ (7)	NER ₂ (8)	Children Out-of-School (9)
	Total (1)	Aged 18+ yrs (2)	Aged <18 yrs (3)						
House of Assembly	143 670	19 454	124 216	183 726	25 594	78	68	79	
House of Delegates	32 022	2 954	29 068	40 610	6 603	79	72	85	
House of Representatives	58 399	22 115	36 284	154 740	59 454	38	23	38	
African Departments	665 899	502 285	163 614	1 417 839	702 242	47	12	23	
TOTAL	899 990	546 808	353 182	1 796 915	793 893	50	20	35	649 800

Notes and Sources:

All as for Table 2

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- 2.1 Table 2.1 Education expenditure from first summary table in DBSA Vol I. Public ordinary enrolments from Table 1 of DBSA Vol II.
- Table 2.2 Table from Edupol (1993): *Teacher Salaries in South Africa: A Policy Perspective* Johannesburg: The Urban Foundation.
- 2.2 Table 2.3 Data from Appendix III B, derived from Summary: Expenditure According to Programme tables in DBSA Vol I.
- 2.3 Table 2.4 Data from Appendix III C, derived from Summary: Expenditure According to Item tables in DBSA Vol I.
- 2.4 Table 2.5 Data from Appendix III A, derived from Summary: Expenditure According to Programme tables in DBSA Vol I.
- Table 2.6 Data from Appendix III A, derived from Summary: Expenditure According to Programme tables in DBSA Vol I.
- 2.5 Table 2.7 Capital expenditure from DBSA Vol I, using total (A-C) on Summary: Expenditure According to Item tables in DBSA Vol I. Privatisation fund data obtained directly from DNE.
- Table 2.8 Capital expenditure from DBSA Vol I, using total (A-C) on Summary: Expenditure According to Item tables in DBSA Vol I. Privatisation fund data obtained directly from DNE.

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- 3.2.1 Table 3.1 Data from Appendix III B, derived from Summary: Expenditure According to Programme tables in DBSA Vol I.
- 3.2.2 Table 3.2 Data from Appendix IV B, derived from Summary: Expenditure According to Programme tables in DBSA Vol I. Enrolment Data from Group 1 Enrolment Tables in DBSA Vol II.
- Table 3.3 Data from Appendix IV B, derived from Summary: Expenditure According to Programme tables in DBSA Vol I. Enrolment Data from Group 1 Enrolment Tables in DBSA Vol II.

- 3.3.1 Table 3.4 Data from Appendix III B, derived from Summary: Expenditure According to Programme tables in DBSA Vol I.
- 3.3.2 Table 3.5 Data from Appendix IV C, derived from Summary: expenditure According to Programme tables in DBSA Vol I. Enrolment Data from Group 1 Enrolment Tables in DBSA Vol II.
- 3.7 Text College numbers from Tables C.1, A.7 and B.7 of DNE 02-214 (93/08).
- 3.7.1 Table 3.6 Data from Appendix III A, derived from Summary: Expenditure According to Programme tables in DBSA Vol I.
- Table 3.7 Data from Appendix III B, derived from Summary: Expenditure According to Programme tables in DBSA Vol I.
- 3.7.2 Table 3.8 1990 Student numbers from DBSA Vol II Tables 23, 27.1 to 27.11. Teaching staff and total staff numbers from Table B.7 of DNE 02-215 (93/01). All staff costs from the total (A) of the teacher education column in DBSA Vol I by department for 1990/1991. In some cases the expenditure includes in-service teaching salary costs which have not been separated.
- Text Ratios are derived from Table B.7 of DNE 02-215 (93/01). Teaching staff qualifications are from Table B.21 of DNE 02-215 (93/01).
- 3.8.2 Table 3.9 Data from Appendix IV D, derived from Summary: expenditure According to Programme tables in DBSA Vol I. Enrolment Data from Group 1 Enrolment Tables in DBSA Vol II.
- Table 3.10 Teacher numbers from DBSA Vol II, tables 68 to 71.11. Ratio of teachers to all other staff for 1990 calculated from staff numbers in Table B.4 DNE 02-215.
- 3.9 Table 3.11 Data from Appendix III A, derived from Summary: Expenditure According to Programme tables in DBSA Vol I.
- Table 3.12 Data from DNE Report
- Table 3.13 Data from Appendix III A, derived from Summary: Expenditure According to Programme tables in DBSA Vol I.
- Table 3.14 Data from tables in DNE 02-214 (93/08)
- 3.10 Text 1993 total headcount numbers and racial analysis from Table A.5, DNE NATED 02-214 (93/08). 1990 HoA share from the sum of

pre-primary in Tables A.3, A.4 and A.5, DNE NATED 02-215 (93/01).

- 3.12 Text Expenditure data from Summary: Expenditure According to Item tables in DBSA Vol I. This is the total of recurrent expenditure in the Examination Services column. Enrolments are taken from Table 1 of DBSA Vol II. Private schools are included.

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- 4.1.1 Table 4.1 Data from Appendix III C, derived from Summary: Expenditure According to Item tables in DBSA Vol I.
- Table 4.2 Data from Appendix III C, derived from Summary: Expenditure According to Item tables in DBSA Vol I.
- 4.1.3 Table 4.3 Percentage splits of staff from Table 72 and subsequent tables of DBSA Vol II.
- 4.1.5 Table 4.4 Data and table from Edupol (see footnote).
- 4.1.6 Table 4.5 Ratios calculated from enrolments in Appendix IV B and IV C and the teacher numbers from DBSA Vol II Table 37. In the HoA calculation, the "not allocable" teachers are spread among primary and secondary pro rata. The resulting numbers include private school pupils and teachers.
- 4.1.7 Text Gender statistics in Appendix V G drawn from DBSA Vol II, Tables 37 to 40.11.
- 4.1.8 Text Age statistics in Appendix V H drawn from DBSA Vol II, Tables 42 to 45.11.
- 4.1.9 Table 4.6 Data from Appendix IV I derived from Summary: Expenditure According to Item (Personnel Expenditure) in DBSA Vol I. Sum of A2 to A7 is taken as a percentage of total A.
- 4.2 Table 4.7 Data from Appendix III C, derived from Summary: Expenditure According to Item tables in DBSA Vol I.
- 4.2.1 Table 4.8 Expenditure data from Summary: Expenditure According to Item tables of DBSA Vol I. Enrolment data from Group 1 Tables in DBSA Vol II.
- Text Unit costs from parliamentary questions, see footnote.

- 4.2.2 Text Expenditure taken from item B.2 of the appropriate departmental analysis in DBSA Vol I.
- 4.3 Table 4.9 Data for cost from Summary: Expenditure According to Item tables in DBSA Vol I. They therefore cover all programmes, not only primary and secondary schools. Enrolment data from Appendix IV B and IV C, derived from DBSA Vol II.
- 4.3.1 Text These figures are taken from the totals of item D in each departmental expenditure analysis for public ordinary and special schools in DBSA Vol II. Enrolment data from Appendix IV B and IV C.
- 4.3.2 Table 4.10 Table 83 of DBSA Vol II gives classroom numbers for public ordinary, private and special schools by department and year.

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- 5.2.2 Table 5.2 Data prepared for study by the Research Institute for Education Planning.
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APPENDIX VIII

1. INFORMATION FOR MANAGING EDUCATION RESOURCES IN FUTURE

a. LESSONS FROM THE PAST

One of the lessons which has emerged from this investigation is that the state of information systems in South Africa requires urgent attention. The fragmentation of the system under apartheid has resulted in nineteen different departments operating with varying levels of management autonomy, all developing their own information systems to meet their management needs. While information systems were not the primary focus of this study, the process of accumulating the data for the study threw into sharp relief the inadequacies of the present information systems, particularly those relating to financial information. The following key points were identified:

- Each of the individual departments has developed its own framework for recording of expenditure, and while many used as a starting point the original RSA Treasury guidelines, they have tended to adapt these to suit individual preferences. This makes collation of data for comparative purposes extremely difficult, and fraught with inaccuracies.
- One finding from the massive financial exercise undertaken for this project by DBSA was that there is little consistency at present in the code structures for either programme or item of expenditure. For this reason this study was forced to develop standard structures for both programmes and items of expenditure and rearrange departments' costs accordingly.
- While many departments started with standard definitions, some appear to have interpreted them in very different ways, and the result is a wide range of different cost items to be found under any main item heading.
- Expenditure on capital projects has been particularly poorly recorded, and expenditure on maintenance of buildings and facilities was almost impossible to trace on a consistent basis.
- There is a plethora of different planning information systems, many of which are structured according to the individual preferences of the department, making comparisons and aggregations very difficult.
- Even within departments, financial information systems are often not structured in a way which makes correlation of their data with planning or personnel systems possible. Individual systems sometimes even use different definitions of key categories such as private, state-aided or state schools, or primary and secondary education, etc.

- Many departments do not manage their own financial accounting systems, and this function is carried out on an agency basis by Departments of Finance. A consequence of this is that there is often very little financial expertise in the department to assist managers in interpreting financial data.
- Expenditure reports are often structured on a different framework from the administrative structure, making delegation of accountability very difficult.
- National data on expenditure is usually available only two to three years after the date, making expenditure analyses difficult.
- Some governments have not had Auditor General's reports on expenditure data carried out for years, and in some cases (e.g. Ciskei) auditing of education department figures was up to five years behind.
- The poor quality and late access to financial and planning data has had the effect in many departments of forcing managers to make decisions without good information. This has tended to reduce the priority given to data in the departments, so much so that many of the departments had allowed their planning sections to become seriously understaffed, under-equipped and often used as a "dumping ground" for problematic or difficult staff.

These trends had a serious impact on the work of the study team, and it is believed that steps should be taken to ensure that a future system avoids some of the problems identified.

b. ASSUMPTIONS ABOUT THE FUTURE

In order to put forward proposals for the future flow of information on educational expenditure the study team made some preliminary assumptions about the future structure of the education system. The following statements are based on the draft constitutional clauses relating to provincial powers as well as ANC's policy framework and the DNE's Education Renewal Strategy.

The assumptions are:

- the nine provinces have "concurrent" responsibility with a national Ministry for education.
- the National Ministry is responsible for:
 - macro-planning and financing processes
 - macro-policy frameworks
 - designing management information systems
 - a national system of quality assurance
- provinces are responsible for allocation and management of public resources and information collection and processing.

The implications of this are that all data must meet the following needs:

- school, area, district, and provincial managers - as regards their day to day monitoring and management functions,
- school, area, district, and provincial managers - as regards their planning functions,
- provincial management as regards provincial policy, planning and resource allocation,
- the national ministry as regards national policy, planning and resource allocation.

It is assumed that the National Ministry will have powers to ensure that the provinces supply it with information. These powers will either be statutory or linked to funding flows; and a system of incentives should be put in place to ensure that the data is collected.

c. INFORMATION PROCESSES AND SYSTEMS

It is clear that the new education structures will require an integrated information system which aims to meet the needs of the users shown above from one flow of information wherever possible. This is one of the prime benefits of a computer-based operation; but this means that the design of information flows becomes inextricably linked with the design of computer systems. The following issues require attention:

- much of the data cannot be obtained yet, due to the practical inadequacies of the operational systems (e.g. communications, computers);
- some data is required on a regular and systematic basis, and other data is only required on an ad hoc basis;
- information on outcomes of the education process is extremely difficult to collect and standardise, and yet is an important component of the information system which must complement the data on inputs;
- it may not be possible to design a system to measure policy outcomes while the parameters of the new policy are still being negotiated;
- in a large system the classic pyramid approach to designing a system may not be appropriate for the collection of important sets of data, and distinctions may have to be made between data which is required for national planning purposes and that which is required for provincial and local planning;
- in view of the limited management capacity in much of the system, designing a system which does not overload them with demands for information may prove a challenge;
- the limited availability of school-based computer facilities and expertise may pose special problems for providing managers at local and provincial levels with reliable information;

- there is a possible tension between the information needs of the education service and a national information systems strategy for getting education offices into integrated networks - either within provinces or among provinces and the National Ministry;
- the removal of racial segregation in education will not necessarily result in racial equality in education provision, and data on enrolments and performance may still have to be recorded in terms of racial categories to enable policy makers to assess progress towards equity targets.

These issues relate to implementation and their resolution should not delay the process of agreeing what information is needed, by whom and when.

d. A FRAMEWORK FOR PRESENTING INFORMATION NEEDS

If the information needs of all the educational managers are summarised it is possible to present them in the following format, grouped by sector/phase and showing at what level the information is needed. Table 7.1 is purely illustrative as many of the specific information and performance indicators will relate to future policy and cannot therefore be defined here.

Several points should be made about the Table:

- where there are asterisks in all four columns the inference is that the classic pyramid approach is valid; that is, the summarised information will be based on data collected at school or college level.
- where the asterisks start at a higher level it means that further analysis or research is required at a higher level. In such cases the data might best be collected manually.
- where the information is needed at national level it is essential that data definitions are imposed by the national ministry in order to allow proper comparison between provinces.
- although no high level data needs are shown at purely provincial level, it will be expected that provincial managers will want to define performance indicators (and possibly set up local data collection systems) for their own priority programmes.
- all the information should cover all activities, from whatever source they are funded. Thus, financial reports should state the supply and use of funds from corporate or international donors as well as the routine Appropriation Accounts giving disbursements from provincial and national government sources.

Table 7.1: Information Needs by Policy Area and Priority

Programme policy area	Type of information needed	Needed by				Priority
		S	D	P	N	
Early child educare	% of age groups in the programme		*	*	*	
	unit costs		*	*	*	
	completion of ECE training targets			*	*	
Compulsory and post-compulsory schooling	% of age group in each year		*	*	*	
	repetition rates	*	*	*	*	
	drop out rates	*	*	*	*	
	pupil teacher ratios	*	*	*	*	
	unit costs by phase		*	*	*	
	actual vs budget reports		*	*	*	
	per capita spend on textbooks, equipment	*	*	*	*	
	improvement of facilities per plans		*	*		
Special schools	pupils per usable classroom		*	*	*	
	pupil nos as % of total enrolments		*	*	*	
	unit costs		*	*	*	
Adult basic education	progress in improving facilities against targets		*	*	*	
	provision against agreed targets		*	*	*	
	unit costs		*	*	*	
Technical education	measures of success (surveys of literacy?)		*	*	*	
	increase in pupil nos against target, by race	*	*	*	*	
	student teacher ratios	*	*	*	*	
	course completion rates etc	*	*	*		
Teacher training (PRESET & INSET)	unit costs	*	*	*	*	
	student numbers against targets, by race	*	*	*	*	
	student teacher ratios etc	*	*	*	*	

Key: S = School
D = District

P = Province
N = National

e. **A PROGRAMME FOR DEVELOPING INFORMATION SYSTEMS**

Since it will not be realistic to consider school-based computer systems in the immediate future, it might be useful to outline a possible way forward. This is presented in sequential steps:

- Step 1. The Ministry should undertake a survey of the present data collection and handling capacity at school and college level within provinces and define a minimum standard which all should reach (a) by the start of the 1996/97 financial year and (b) by the start of the 1997/98 year (or any more relevant future date).
- Step 2. Provinces should agree on a programme and provide project management and funds to enable the programme in Step 1 to happen.
- Step 3. The National Ministry and provincial departments should define, with inputs from school districts, the basic terms for all core data needed and should issue these to provinces and schools with a timetable for their universal acceptance. The financial definitions will need to cover both programmes and items of expenditure, in the sense used in this study. Particular attention should be given to adopting more precise definitions for capital expenditure.
- Step 4. The Ministry should develop/revise its routine annual, national reporting requirements for pupils/students, teaching staff, non-teaching staff, non-governmental income of state institutions and expenditure. In addition actors at all levels will need to agree new measures or definitions for outcomes/results as well as any performance indicators relating directly to new policy priorities. These exercises should be done in consultation with provincial officials to ensure that the data is available (or obtainable without too much cost), and to ensure that those at the school and district levels understand the importance of the data collected.
- Step 5. In parallel with Step 4, provincial education officials should develop their own management information needs relating to local educational issues or programmes which are not covered by national reporting requirements. This level of report might be needed at either provincial or district levels.
- Step 6. Once the information needs are defined by provinces and integrated with national needs, each province should be encouraged to develop an information systems strategy for providing the information required both for provincial level planning, and the National Ministry.
- Step 7. The Ministry should provide some earmarked funding for provinces as a contribution to the development of their computerisation. They might also consider funding all the costs of any networks or data infrastructures in order to ensure national protocols and standards for such networks, but should not insist on a single national educational information system. Nonetheless, if provinces wished to form consortia to share software development this should be encouraged financially.

Step 8. The Ministry should establish an Information Systems Steering Group on which will sit the senior officials in each province responsible for the development of the new systems, the main national users of educational information for policy/planning and management purposes and other key actors. This Group will:

- * share information on the progress of systems development
- * allow the Ministry to keep abreast of the capability of provinces to provide information

- * develop practical approaches to producing the information needed at national level and arbitrate where there are differences.

f. A FINANCIAL REPORTING FRAMEWORK

i. Principles of reporting

This chapter has focused so far on overall information flows; this is because educational and financial information should be closely inter-related and processed together. This is not the present situation, which may account for some of the apparent operational inefficiencies.

The shape of financial reporting in future will to a large extent be influenced by the degree of financial delegation given by provincial education offices to the next tier down and from that tier to individual schools or colleges. It is unlikely that many schools will have full budgets with delegated spending authority; however, they will be incurring expenditure against budgets held at a higher level. One interim approach to delegation is to give schools "shadow" budgets which record all expenditure incurred. Whichever route is chosen, it is important that the capability exists in the accounting and reporting systems to record and analyse costs by school.

The principles on which future financial reporting should be based are:

- all expenditure should be recorded by programme and item of expenditure;
- all expenditure should be allocated to cost/budget centres and one specified person should be given responsibility for each cost centre and held accountable for expenditure on that head;
- people with budget or cost centre responsibility should be given timely, accurate and regular information on expenditure against budget;
- senior education officials should also receive regular financial reports on all the detailed areas and programmes under their control, and provide explanations for major variances against the agreed budget;
- mechanisms should be defined for allowing virement (the right to use up underspending on one item against another item) wherever possible, unless it would create a continuing financial commitment;

- expenditure definitions issued by the Ministry should be reviewed within each province and any difficult areas clarified so that all users within the province are consistent;
- financial reporting systems should not be designed in isolation from other educational reporting systems (and they may share the same hardware at local levels), since there will be a need for the production of ratios and unit costs involving the integration of the two streams of data for management information purposes.

ii. Coding structures

One of the keys to obtaining consistent information on expenditure is the development of accounting codes which allow analysis in a way that helps decision makers. It is common within large organisations for a central level to define a coding structure which is both binding on lower levels in the organisation but also allows them the flexibility to add further codes or sub-codes so that they can carry out analyses to their own specifications. It would be reasonable for the Ministry to adopt this approach, working within the relevant national accounting officer guidelines established by the Ministry of Finance.

The code structure adopted for education will need to be able to provide information in three ways:

- by organisational level - school, region, province etc.;
- by educational programme - pre-primary, primary etc.;
- by item of expenditure - salaries, benefits, textbooks etc.

Similar standards will need to be developed as the basis for new national code structures. They should note topics which the data analysis exercise found difficult, for example:

- clarifying the apparent confusion over specialised education, specialised schools and special education,
- identifying expenditure on building & infrastructure maintenance,
- including programme classifications for new policy areas (Adult Basic Education etc).

iii. Linking the planning, budgeting and control processes

The implications of combining the flow of reporting information on educational activities and costs in the way described above are that the planning, budgeting and control processes can be linked together better than they have been in the past. Since they should be drawing on the same base data, there is every hope that educational planners will be better informed on the financial implications of policies and that financial controllers can be more aware of the educational reasons for financial outcomes.

Within the provincial management structures, therefore, an improved information system can become the foundation for a more integrated approach to managing the education service. This will require some redesign of the present management structures and accountabilities. When the appropriate data systems are completed, the managers of the service can be held more accountable for results because the right kind of regular information will be available to enable proper direction and monitoring to take place.

In accordance with these principles, the reporting processes within provincial administrations should be designed to meet the information needs described in section 7.3. Much of this data will only be needed annually.

g. SUMMARY OF RECOMMENDATIONS

The experiences of the study team members in attempting to compile consistent and reliable cost information has been a major factor in the development of these recommendations. It is essential that future educational policy-makers do not face the same kind of problems this study encountered. In view of the major policy challenges ahead, those who are managing education systems will need prompt feedback on the effectiveness and costs of educational activities. Our recommendations are that:

- a) the information needs of policy makers, planners, and managers at all levels are taken into account when designing future information flows and systems,
- b) the basic principles are that information should, wherever possible, be collected and processed only once and that several people's information needs should be met from common information processing systems,
- c) a gradual, pragmatic multi-stage programme is needed for developing the information networks and systems, but this should be handled in small, manageable projects within provinces in terms of nationally agreed frameworks, and not by national mega-projects,
- d) despite the provincial basis for these developments there should be national coordination and possibly national funding for some of the work,
- e) financial information systems must have national data definitions on both expenditure items and programmes,
- f) information must be collected on all educational expenditure and activities, not just those funded by provincial or national governments,
- g) all expenditure should be allocated to budget/cost centres and in provinces one official should be given responsibility for each cost centre; in time delegated authority will pass to individuals at lower levels,
- h) financial reporting systems must give managers prompt and reliable information on the costs for which they are being held responsible,
- i) accounting code structures should be planned with the reporting and management needs of users in mind, and should normally contain information about

organisational level, educational programme and item of expenditure,

- j) financial control and audit requirements will have a significant influence in the design of financial record keeping systems and accounting staffing levels.

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December 1993