

Comments and recommendations on data requests on public funding of basic education

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1 Introduction

This paper has been prepared for the International Budget Partnership (IBP) following discussions on questions that were put forward by Civil Society Organisations (CSOs) in the public basic education space about what budget and expenditure information is available on the public basic (school) education function in South Africa. This document provides responses to specific information requests put forward by different CSOs, indicating where information can be found (where publicly available) or who in government is likely to be able to provide the information. If the information is not available, suggestions are made as to what might be done to improve the collection of expenditure data so that the information would become available in future.

Note that there is a complimentary report that examines the *Processes for Funding Public Basic Education in South Africa (January 2017)*, which reviews the legislative framework and processes involved in funding the basic education function.

With regards to the funding and expenditure questions asked by CSOs, three different lines of questions were posed:

1. Questions specific to expenditure on a good and/or service. Generally, these questions ask whether expenditure on a specific issue can be tracked by different types of schools and geographic areas.
2. Questions about whether or not the data is reported, the quality of data reported and where it may be accessed.
3. Questions about whether or not the budget allocations are shown in the MTEF forward estimates, the annual budgets and revised budgets, and whether actual expenditures are reported in monthly expenditure reports, annual expenditure reports and possibly other documents.

There are three sources of data that are central to answering these questions:

- The most important are the budget documents of the provincial education departments (PEDs). These are called the Estimates of Provincial Revenue and Expenditure (EPRE). These are the “budget books” that are published by provinces.
- National Treasury publishes a consolidated spreadsheet that contains all the data in the EPREs tabled in provincial legislatures. This is call the “expenditure dataset”. As it is a spreadsheet, it is easy to analyse. It also provides expenditure by economic classification down to a sub-programme level, whereas the budget books only show this to the programme level.
- The final source of data, to which we do not have access, is the Basic Accounting System (BAS). We are able to refer to a spreadsheet that shows all the expenditure classifications in the Standard Chart of Accounts (SCOA) that provinces are required to use. This gives an idea as to whether the provinces might be collecting the data on BAS or not.

BAS is an accounting software system that national and provincial government departments use to record all financial transactions. Data from BAS is downloaded by National Treasury via a programme called Vulindlela, which then presents the programme data in standardised formats. Note that salary expenditure recorded in PERSAL is pushed through into BAS and will be downloaded with other expenditure data in a Vulindlela download. The salary expenditure is pushed through as total expenditure

per sub-programme (i.e. not nearly as detailed as it is in PERSAL). To role-players outside of government, BAS and Vulindlela can be regarded as referring to the same dataset of expenditure information, and so these terms can be used interchangeably. Data from Vulindlela is downloaded into Excel and can be analysed using pivot tables. Such datasets are usually very large files.

2 Questions Regarding the Availability of Data

IBP requested that Cornerstone Economic Research provide the following answers (where applicable) for *each* of the budget information requests:

Key questions to serve as guidelines for the assessment and recommendations

1. Is the data being collected?
2. Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?
3. Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?
4. Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?
5. If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?
6. Who records the data (e.g. a national or provincial department or an implementing agent)?
7. Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?
8. Is the data submitted to another government department, e.g. National Treasury?
9. Who is the custodian of the data? Specifically, which department should the data be requested from?
10. Are there any potential issues around confidentiality that CSOs should be aware of?
11. Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online.)
12. Recommendations:
 - a. If the budget information assessed is currently being collected, how should CSOs go about requesting the data, including:
 - i. who should the data be requested from?
 - ii. should CSOs specify the format of the data to be provided, and which format should this be?
 - b. If the data is not currently being collected, what could the next step be, for example:
 - i. a request to National Treasury to issue a directive for the collection of the data (and how should this request be articulated)?
 - ii. a request to National Treasury to ensure optimal collection and capturing of data that should currently be collected (and how should this request be articulated)?
 - iii. a request to the relevant government department to make the data publicly available?
 - iv. a PAIA request (as a last resort)?

Public Education Sectors Budget Information Requests

The specific ask for each item is for:

- annual budget estimate,
- revised budget estimate,
- monthly actual expenditure,
- annual actual expenditure (and audited expenditure if possible),
- MTEF forward estimates.

3 Comments and Recommendations on Data Requests

3.1 School funding

Data request

- Breakdown of transfers to schools from provinces:
 - By school
 - By quintile groupings
 - By Section 21 vs Section 20 schools
 - Specifically, also transfers to “Public Special Schools” (Section 21 vs Section 20)
 - Is it possible to see transfers to full service schools (schools that also accommodate special needs learners) separately?
- Total provincial budgets for and spending on transfers for special needs learners at public ordinary schools (which have not been converted to full-service schools), as well as by:
 - School
 - School district

Every year National Treasury publishes the *Provincial Budget Formats Guide for the Preparation of the Estimates of Provincial Revenue and Expenditure*. These guides set out the information that provinces are required to present in their budgets. The 2017 Guide requires the provinces to publish a government gazette with the following information:

Table A.7: School allocation formats

Table: School allocation format

Name of School	District	EMIS number	Primary Secondary Combined	Quintile	No Fee Status (Yes/No)	Section 21 Status (Yes/No)	Nr. of Educators	Nr. of non-Educators	Nr. of Learners	Allocation per learner 2014	Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
														R thousand 2013/14	R thousand 2014/15	R thousand 2015/16
Example 1 (My School)	District 1	86122255	Primary	1	Yes	No	50	10	400	905 ¹	362	362	362	362	362	362
Example 2 (Our School)	District 2	86125255	Primary	1	Yes	No	60	10	600	905 ²	300	300	300	300	300	300

The 2016 Division of Revenue Act requires the following information to be published when the budget is tabled:

30. (1) A provincial treasury must reflect allocations listed in Part A of Schedule 5 to the province separately in the appropriation Bill of the province.

(2) (a) A provincial treasury must, on the same day that its budget is tabled in the provincial legislature, or a date not later than 14 days after this Act takes effect, approved by the National Treasury, publish by notice in the *Gazette*—

- (i)** the indicative allocation per municipality for every allocation to be made by the province to municipalities from the province's own funds;
- (ii)** the indicative allocation to be made per school and per hospital in the province in a format determined by the National Treasury;

A similar requirement first appeared in the Division of Revenue Act in 2010 and has appeared in the Act since then.

The 2016 EPREs for all PEDs were reviewed. None of the provinces published the above table in their 2016 EPRE. National Treasury published gazettes from four provinces in terms of the above section of the 2016 Division of Revenue Act. Only the gazette from the Eastern Cape contained information on allocations to schools. However, the Eastern Cape gazette is not in the same format as shown above. Western Cape gazette the allocations to schools and this is published by the Office of the Premier with all other gazettes.¹ Gauteng published the above information on the Gauteng Treasury website (but not in the gazette that is published on the National Treasury website).

Provinces follow different approaches to publishing this information and so one would need to look for it either on their Office of the Premier's website, the Provincial Treasury's website or the PED's website. Online searches for these gazettes for the provinces not listed above were unproductive. Through these searches, we found the gazettes with the correct information for previous years for most provinces, but not for 2016. As they have published these in the past, it is likely they are still producing them but have not made them readily available to the public. It is therefore very likely that these lists can be obtained through direct requests to the relevant provincial treasuries and/or PEDs.

Note that the Division of Revenue Act cannot impose conditions on the use of the provincial equitable share, and since the education function is primarily funded from provincial equitable share funds, this means that this information publication requirement cannot be enforced in the same way that publication requirements related to conditional grants can be enforced (i.e. through the withholding of the funds) However, section 30(2) is nevertheless a national legislative instruction that provinces publish this information.

Where the data is reported and published as per the requirements, it is possible to analyse the data by different types and categories of schools. Many of the analyses asked for in the above question would be possible using only the data in the Table A.7 published by provinces. If that data is combined with the master list of schools published by the DBE, then all of the analyses envisaged by this particular data request could probably be performed.

Note that Table A.7 requires budget allocations at the start of the year and does not include any in-year reporting, reporting on adjustments budgets or expenditure reporting.

¹ https://www.westerncape.gov.za/assets/provincial_gazette_extraordinary_7631_-_14_june_2016.pdf

On the expenditure side, provinces are required to use the following ITEM expenditure classifications in SCOA relevant to this question.

Item Level 5 Classification	Description
SECTION 20 SCHOOLS	Transfers and subsidies payments made to the section 20 schools.
SECTION-20 SCHOOLS	Transfer to section 20 schools according to norms and standards for school funding, e.g. No Fees allocations.
SECTION 21 SCHOOLS	Section 21 schools are allocated finances by the department and are responsible for ordering stationery, textbooks, paying water and lights accounts and undertaking their own maintenance. They can also decide on what subjects the school can offer and what sports and other extramural activities the learners can take.
Item Level 6 Classifications	
SCHOOL SUPPORT (OTH EDUC INSTIT)	Transfers to other educational institutions – Special Schools, Independent Schools, ECD Centres, FET Centres & Hostels

If provinces use the RESPONSIBILITY Segment correctly, then it would be possible to see which districts the funds are transferred to. It is possible, but not a requirement that provinces list individual schools in the PROJECT Segment. If that data is combined with the Master Schools List from DBE, then it would be possible to cross tabulate the tables to show the analysis by quintiles. The ITEM classification SCHOOL SUPPORT (OTH EDUC INSTIT) should capture transfers to special schools, however it will include the other expenditure shown above, which would need to be filtered out.

Question	Response
Is the data being collected?	Yes.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	Payments to Section 20 and 21 schools should be reported by provinces in BAS. Transfers to special schools will be lumped with other expenditures.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	BAS. Additional information on transfers to special schools may be obtained from the PEDs, since they are managed separately.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	It is likely to be collected systematically, although this depends on whether the PEDs are using the different segments of SCOA appropriately.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	One would need to be mindful of how each province is using the SCOA segments. If they are using the same or similar approaches, then the level of uniformity across provinces will support cross-province analyses. However, there are likely to be some differences.
Who records the data (e.g. a national or provincial department or an implementing agent)?	PEDs.
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	All PEDs should be following similar processes to capture the expenditure data on BAS.

Is the data submitted to another government department, e.g. National Treasury?	It is reported in BAS and therefore can be accessed by National Treasury and DBE.
Who is the custodian of the data? Specifically, which department should the data be requested from?	PEDs should be the first place to request the data, but National Treasury and DBE may also be able to provide the data.
Are there any potential issues around confidentiality that CSOs should be aware of?	No obvious issues.
Is there a legal requirement or directive from the National Treasury requiring the collection of the data (Please provide a link to the relevant document, or the actual document if not available online)?	As noted, the annual DORA requires provinces to publish the information with their budgets. Departments are required to use BAS and follow SCOA. The SCOA guidelines are relevant in this regard.

Questions	Comments and recommendations:
Who should the data be requested from?	Requests to individual provinces would be the best place to start.
Should CSOs specify the format of the data to be provided, and which format should this be?	Provinces probably use different formats for collecting this data. The format for Table A.7 shown above is a simple and easy to understand format and is probably worth using, as some provinces may have aligned their reporting systems with this. CSOs are recommended to include a column with a EMIS school number as this will enable them to sync it with other school databases.
If the data is not currently being collected, what could the next step be?	Approach the PEDs. If the CSO has a good relationship with National Treasury, it may be worth approaching them too. The recommended first step is to ask for the data from Vulindlela (BAS) and analyse it to see what value can be extracted before making further requests.
Should a PAIA request be used?	It should not be necessary since there is already a legislative requirement that this information be published by provinces. CSOs could, however, request National Treasury to be more proactive in ensuring compliance with the DORA requirement and in getting the information published in the required format.

3.2 Cost of Employees

<p>Data request</p> <ul style="list-style-type: none"> • Budgeting for and spending on educators and non-educators for each departmental <i>programme</i> (public ordinary, special needs, etc.) individually, by: <ul style="list-style-type: none"> ○ School ○ School district ○ Salary level ○ Dispensation • Provincial budget and spending on remedial teachers and remedial teachers' assistants (teacher's aids) at public ordinary schools
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In the budget and expenditure datasets one can see *compensation of employees* by Grade R in Public Schools, Public Primary Schools, Public Secondary Schools and Public Special School Education. However, these amounts are total expenditure on *compensation of employees* for that sub-programme and not disaggregated by school in any way. The amount includes salaries to all types and levels of employees – including normal teachers, special needs teachers, remedial teachers, administrators and so on. It is not disaggregated into any of the units or categories identified in the data request.

Question	Response
Is the data being collected?	Yes
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	There is a good chance that is in PERSAL. The quality of the data would be dependent on whether details in PERSAL are up-to-date – for instance the allocation of staff to specific schools.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	PERSAL and pushed into BAS, but the best source of data is PERSAL.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	It is collected systematically by PEDs, because these salaries get paid each month.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	Different provinces may follow different approaches with respect to specific details in PERSAL (especially the use of regions), but these differences should be relatively minor. The main concern would be whether the information is up-to-date in all respects.
Who records the data (e.g. a national or provincial department or an implementing agent)?	PEDs
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	PEDs should all follow very similar approaches in managing this data.
Is the data submitted to another government department, e.g. National Treasury?	It is uploaded on the PERSAL system and summarised information is pushed through to the BAS system. Both are systems that can be accessed by National Treasury and DBE, but it is not reported in the format asked for in the data request above.
Who is the custodian of the data? Specifically, which department should the data be requested from?	The PEDs should be the starting point, National Treasury and DBE can assist, but government is reluctant to give access to PERSAL data because it contains personal HR information that is regarded to be confidential.
Are there any potential issues around confidentiality that CSOs should be aware of?	The best data to access is the PERSAL files, which contain detailed salary information including names of employees. This is regarded to be confidential information. Asking for this information by school would make it relatively easy to identify the salaries of individual educators, which would mean government may be reluctant to release the information in this format.

Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online.)	PEDs are required to report the data in PERSAL, this is a standard requirement.
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Questions	Comments and recommendations:
Who should the data be requested from?	The data could be extracted from PERSAL and the most likely way to access it is via the provinces. A request should be made directly to the PEDs, requesting that the HR Unit provide assistance in providing data that does not contain sensitive information. The HR Unit will be able to download the files from the PERSAL system and convert it into Excel and remove sensitive information before sending it on. If this approach is not successful, then the PERSAL unit in National Treasury can be approached, probably best via the directorate responsible for basic education in the Public Finance division. A CSO is more likely to be able to access the information if it puts forward a research proposal that demonstrates how the information is to be used to strengthen the delivery of education.
Should CSOs specify the format of the data to be provided, and which format should this be?	A simple table outlining the various categories of salary expenditure by organisational level that is required.
If the data is not currently being collected, what could the next step be?	The data exists and is being captured properly. The issues with its release revolve around the confidentiality of information relating to HR. So any data request that is structured in a way that hides the identify of staff will have a better chance of succeeding.
Should a PAIA request be used?	It may be necessary to make a PAIA request to get past the initial reluctance of government to publish any information from PERSAL. However, such a request is unlikely to succeed if it does not guarantee to hide the identity of staff.

3.3 In-service training of teachers

<p>Data request</p> <ul style="list-style-type: none"> • Provincial budget and spending on in-service training by: <ul style="list-style-type: none"> ○ School ○ School district ○ Dispensation

With respect to in-service training, the economic classifications for the budgets include expenditure on “Training and Development”. In the budget documents, this is shown at the programme level, but in the expenditure dataset published by National Treasury it is possible to view it by sub-programme. Training and Development is reported on as one amount, so whether it is spent on teachers or administrators is not known. In fact, a quick analysis of expenditure against this category shows the least expenditure on

this item is in the Public Ordinary Schools programme. Most of the expenditure against this category is recorded in the Human Resource Management programme. As it is the HR programme, it could be spent on any part of the provincial education system – including providing such training to schools through schools, departmental agents or contracts with outside service providers.

Note that in-service training is generally not provided on a “per school basis” – training courses are organised at the district or provincial level and educators from various schools are invited/instructed to attend. So it is very unlikely that the PEDs have expenditure data on in-service training by school.

Also note that fee-paying public ordinary schools budget for staff development, but this information is not collected systematically at all.

Question	Response
Is the data being collected?	Yes, but not in the format requested.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	No. In-service training is not provided on a “per school” basis. Training courses are organised at the district/provincial or even national level, and teachers requested or instructed to attend.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	The attendance of individual staff of in-service training events is recorded as they are required to accumulate professional development points. However, it is not known if this information is consolidated. Although such information is not expenditure data, it is useful since it shows coverage, and therefore whether the expenditure (whatever it is) is adequate or not. If the actual expenditure data is recorded by the PED, it will probably be recorded in a spreadsheet by their HR Unit.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	This is not known, but it is very likely that the information is being collected in an ad hoc manner. The reason for it not being captured systematically is because DBE has not lead a process to ensure this is done.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	This is difficult to tell, but it is likely to vary significantly.
Who records the data (e.g. a national or provincial department or an implementing agent)?	PEDs
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	Difficult to tell, it will vary by province.
Is the data submitted to another government department, e.g. National Treasury?	Not that we are aware of. PEDs may be required to report the information to DBE.
Who is the custodian of the data? Specifically, which department should the data be requested from?	PEDs, and then DBE.
Are there any potential issues around confidentiality that CSOs should be aware of?	Not likely.

Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online.)	No.
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Questions	Comments and recommendations:
Who should the data be requested from?	The expenditure on in-service training will be recorded on BAS. However, it is not clear exactly where, i.e. which expenditure items are used. Depending on how PEDs use the RESPONSIBILITY and PROJECT segments, it is possible that some useful information could be extracted from BAS, which may go down to the district level. However, it is possible that the data is not recorded in a useful format. The Chief Finance Officer in each PED is probably the best person to approach. Note that there is a good chance the existing data in BAS is not helpful.
Should CSOs specify the format of the data to be provided, and which format should this be?	A simple table outlining what type of expenditure data on in-service teacher training is required would be helpful. However, note that the expenditure does not happen on a per school basis.
If the data is not currently being collected, what could the next step be?	There is potential for adding reporting requirements in the SCOA that will require provinces to capture expenditure information in the detail required. However, effecting the change will take time and then it will take another budget cycle before the expenditure data is produced. It is only likely to happen if there is support and interest from National Treasury and DBE. The request should ask National Treasury to include additional reporting requirements in the ITEM and RESPONSIBILITY segments so as to capture detail on in-service teacher training.
Should a PAIA request be used?	There should be extensive engagement with National Treasury and DBE before this route is considered.

3.4 School Infrastructure

Data Request

- Budget and expenditure by school infrastructure project (national and provincial)² – Including for schools built by implementing agents
- Payments from DBE to provincial departments and implementing agents
- Provincial allocations and actual spending on school infrastructure *maintenance* by:
 - Programme (e.g. public ordinary and public special needs school)
 - School
- Budget allocations and actual expenditure by position for staff in the Infrastructure Development programmes of provincial education departments
- **Is it possible to find allocations and spending on the conversion of ordinary public schools to full service schools (which can accommodate learners with special needs)?**
- Interest is particularly in relation to the Eastern Cape, Western Cape, Gauteng, Kwa-Zulu Natal, Limpopo

PEDs publish infrastructure lists with their budgets. There are various approaches to these lists. The most detailed approach is to list a project and the school it is being implemented at. The other approach is that projects are packaged together and implemented in an area. Therefore the district or municipality will be named, but not the school. Where projects are packaged by area, the package will contain maintenance, refurbishment and new works projects. Projects may also be packaged by type of project. In this case the package will only contain new works projects and so on. Some provinces use a combination of these approaches and some use only one approach. Therefore, in some cases expenditure by school will be possible to locate, in other cases projects include a few schools and so expenditure by school is not reported.

Note our discussion in the report *Processes for Funding Public Basic Education in South Africa (January 2017)* on infrastructure expenditure. National Treasury has indicated proposed changes to expenditure reporting that may produce more detailed information on infrastructure expenditure.

Note that 2016/17 is the last year that DBE will make payments to implementing agents, as the SBIG is ending. Payments to provinces can be tracked through the quarterly reports published by National Treasury.

In terms of expenditure on personnel involved in infrastructure units: this can only be tracked through a direct request or through access to PERSAL data. In this regard, see the discussion in section 3.2. above regarding access to information on the cost of employees. Provinces should be willing to provide this data unless it infringes on HR confidentiality.

To find information on the conversion of public ordinary schools to special needs schools, one would need to analyse the infrastructure lists project by project. Provinces don't report on this separately, though each PED probably has information on this aspect that they use to manage the process.

Question	Response
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² According to a 2014 report by Debbie Budlender, provincial departments must submit monthly reports on progress with these projects to provincial treasuries using the Infrastructure Reporting Model. In turn, provincial treasuries then submit these reports to National Treasury.

Is the data being collected?	Infrastructure expenditure data is being collected by PEDS. With regards to ASIDI there is no quarterly "reporting trail" to track progress with the implementation of the SBIG/ASIDI. However, note that SBIG will be stopped in 2017/18.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	It would likely require analysis. SCOA is not used consistently across provinces to capture infrastructure data.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	Provincial budgets and BAS data. Some information may be held with Conditional Grant management in the IGR unit within National Treasury that manages IMAP data (Infrastructure Programme Management Plans); UAMO data (User asset management plan); IDMS (Infrastructure Delivery Management System).
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	Data at the provincial level is collected systematically; data of project detail might only be acquired through extensive analysis of the data sources listed above.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	There is a lack of uniformity across provinces in how projects are packaged and how infrastructure is reported on BAS. Some of these differences may arise due to different approaches in contracting.
Who records the data (e.g. a national or provincial department or an implementing agent)?	DBE and PEDs and National Treasury. We are aware that a Performance Expenditure Review (PER) on School Infrastructure was initiated by GTAC, but do not know if it has been concluded. It may be worth requesting the reports of that PER from National Treasury. (A process of collecting Infrastructure-specific data for costing commenced in the CPO's office in recent years.)
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	SCOA requirements for infrastructure are not consistently implemented across provinces. Provincial project plans may be inconsistent. It is worth being aware of how complicated infrastructure reporting can be and what information is being provided. If the project is in the planning phase, the expenditure will relate to planning only and so on.
Is the data submitted to another government department, e.g. National Treasury?	Expenditure data is submitted to National Treasury.
Who is the custodian of the data? Specifically, which department should the data be requested from?	On expenditure under the ASIDI programme, DBE is custodian. For all other provincial school infrastructure expenditure, the PEDs are the custodians.
Are there any potential issues around confidentiality that CSOs should be aware of?	Not specifically.
Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online.)	Yes, this is a general requirement in respect of projects undertaken by PEDs.

Questions	Comments and recommendations:
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Who should the data be requested from?	For ASIDI (Schools Backlogs Infrastructure Grant) the DBE; for provincial infrastructure approach PEDs.
Should CSOs specify the format of the data to be provided, and which format should this be?	This depends on what the information will be used for. It may be worth getting familiar with the different project phases if there is interest in getting expenditure by the different phases. Otherwise, ask for expenditure as per the budget programme structures. Perhaps give National Treasury time to implement the new infrastructure reporting processes, which is currently underway. To get information on the conversion of public ordinary schools to special needs schools, it may be possible to extract relevant data from the infrastructure lists. This will refer to budgets and not expenditure. Alternatively, CSOs should request the information directly from PEDs, who should have the information since they are managing the process.
If the data is not currently being collected, what could the next step be?	It is being collected.
Should a PAIA request be used?	It should not be necessary, because a lot of information is being published and there are plans to make more available.

3.5 Public Special School Hostels

Data request

- Total provincial budget for and spending on special school hostels, as well as by:
 - Hostel
- Total provincial budget for and spending on personnel working at special school hostels, as well as by:
 - Hostel
 - Dispensation

Costs for boarding schools are funded from fees paid by the parents of learners staying in the boarding schools, as well as subsidies for boarding schools paid by provinces. The budget programme structure does not include a budget line for subsidies to boarding schools. In addition, there is no economic classification that will capture, exclusively, subsidies paid for boarding schools. Provinces will record the payment of this subsidy as a Transfer to non-profit institutions, but other transfer payments will be included in this item. In the programme “Public Special School Education” the provinces will use this same classification, but again this payment includes more than subsidies for hostels.

Refer to the discussion in section 3.1 in the report *Processes for Funding Public Basic Education in South Africa (January 2017)*; depending on how provinces use the various segments in SCOA, it may be possible to identify transfers to specific schools. Therefore, if one knows which schools have hostels it may be possible to extract the relevant data out of BAS – however this is likely to be a long, tedious process. On the other hand, the PEDs are making these subsidy payments on a regular basis, so they must have a list of eligible school hostels and what has been allocated to them on a spreadsheet somewhere in their administration/finance unit. So one would need to request the information directly from the PEDs, instead of trying to work through BAS.

Question	Response
Is the data being collected?	PEDs are making these transfer payments, so the information does exist. Much of the expenditure on hostels will be paid from fees and therefore will not feature in provincial budgets. This applies to the expenditure on staff in the hostels too, who are very likely employed by SGBs.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	Not in BAS, but PEDs may have systems (spreadsheets) outside of BAS that track the payments.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	The expenditure should be recorded in management information systems by PEDs.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	It is not possible to tell; the SCOA guidelines do not deal with this. We are not aware of any standardised reporting format requirement.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	It appears that there is no guidance for provinces on this, and therefore provinces probably capture this differently.
Who records the data (e.g. a national or provincial department or an implementing agent)?	PEDs, but only the transfers they make. They do not record boarding fees collected by the SGBs, nor the expenditures of SGBs and staff.
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	This is not known; however, the data is a payment made to schools on a regular basis and therefore should be kept in a relatively structured manner.
Is the data submitted to another government department, e.g. National Treasury?	It is not submitted as a distinct item as part of expenditure reporting.
Who is the custodian of the data? Specifically, which department should the data be requested from?	PEDs.
Are there any potential issues around confidentiality that CSOs should be aware of?	The information on subsidies is not sensitive information. However, the information on staff expenditure at special school hostels may be regarded as confidential, especially if requested at a very disaggregated level.
Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online)	No.

Questions	Comments and recommendations:
Who should the data be requested from?	PEDs. Refer back to section 3.2 about PERSAL. It may be possible to access information on expenditure on some of the staff working at hostels from PERSAL. However, we are doubtful if an analysis of PERSAL will yield this information, and then there are also issues related to confidentiality as previously discussed. If this

	information is available, it will only cover staff employed by the department, and not staff employed by SGBs.
Should CSOs specify the format of the data to be provided, and which format should this be?	A simple table requesting transfers to each special school. Also, ask for number of learners per hostel that the subsidy is transferred to.
If the data is not currently being collected, what could the next step be?	PEDs have information, since they make the payments. It may also be worth requesting National Treasury and DBE to add a requirement in SCOA for provinces to capture subsidies paid for hostels in the ITEM Segment.
Should a PAIA request be used?	Should not be necessary.

3.6 Budgeting for and spending on school security

Data request

- Provincial Safe Schools Programme: (In the WCED this programme is a sub-directorate within the Institutional Management and Governance Planning Directorate within the Public Ordinary Schools Programme)
 - Total budget and expenditure
 - Budget and expenditure by sub-programme (in the Western Cape these are Crime Control, Crime Prevention, and Systems)
 - Budget and expenditure by economic classification
- **If a provincial education department does not have a Safe Schools Programme, where should one look for the relevant budget information?**
- Interest is particularly in relation to the Western Cape and Gauteng

Expenditure at the directorate level will not be reported on as an exclusive item in the budget. This will not be something that can be picked up in SCOA either. Information about the programme may be found in the narrative of budget documents and/or in strategic planning documents.

Note that the sub-programmes referred to above are not budget sub-programmes of the WCED. They may be directorates, which is a different unit of analysis that may be shown in the RESPONSIBILITY Segment of SCOA.

Question	Response
Is the data being collected?	The data will be collected, but is unlikely to be separated from other expenditure.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	It is most likely not easy for the provinces to provide exact answers; they would have to estimate what portions of larger budgets are spent on this.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	In BAS, but not as an explicit item.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	There is no requirement to capture expenditure at a directorate or sub-directorate level. So any expenditure on this is lumped with expenditure on a range of other issues.

If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	
Who records the data (e.g. a national or provincial department or an implementing agent)?	PEDs.
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	This isn't known, but if the provinces are recording explicit information about it they are likely to follow different recording processes.
Is the data submitted to another government department, e.g. National Treasury?	No.
Who is the custodian of the data? Specifically, which department should the data be requested from?	PEDs.
Are there any potential issues around confidentiality that CSOs should be aware of?	This is unlikely.
Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online).	No.

Questions	Comments and recommendations:
Who should the data be requested from?	PEDs.
Should CSOs specify the format of the data to be provided, and which format should this be?	Ask for expenditure data on this in the existing programme budget structure. However, someone in the PED is responsible for managing these projects, and so there will be expenditure information. The challenge is finding that person.
If the data is not currently being collected, what could the next step be?	A request could be made to the National Treasury and the DBE to include something in the OBJECTIVE Segment of SCOA for safe schools.
Should a PAIA request be used?	Should not be necessary, but if other routes fail there is no reason why it should not be used.

3.7 Scholar transport

Data request

- Provincial budget for and spending on scholar transport, as well as by:
 - School
 - Mode of transport
 - School district
- Total provincial budget for and spending on scholar transport ring-fenced for *learners with special needs*, as well as by:
 - School
 - Mode of transport
 - School district
- Interest is particularly in relation to the Western Cape, Eastern Cape and KwaZulu Natal

Provinces report expenditure against the cost category “Transport Provided: Departmental Activity”. It is not clear that this expenditure item is scholar transport only, or that it even includes scholar transport. The size of budget allocations to this item do not correlate with the expected demand for scholar transport in that programme. It looks like provinces use this category to record the transport of scholars for school activities (such as excursions), but not necessarily transporting scholars to and from school. For instance, KwaZulu-Natal has budgeted to spend more on this item for the Dinaledi Schools Grant than it does in its Public Primary School sub-programme. Similar peculiarities are found in the other two provinces. Scholar Transport is also likely to be paid as a transfer to a service provider. Therefore, it would be recorded under “Transfers and Subsidies: Other Transfers” in the ITEM Segment of SCOA.

There is a classification in SCOA: TRANSPT of SCHOLARS:

TRANSPT OF SCHOLARS	The conveyance of school children and teachers to or from their school, as well as their conveyance for the purposes of sports, recreation, holiday, sightseeing or educational tours by means of a bus which is either owned by the school or is made available for use by the school as agreed between the relevant parties.
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The above classification includes transport of schools for school activities as well as transporting scholars to school. Depending on how the above classification is used and how various other segments of SCOA are used, it may be possible to see expenditure by school and by district, but very unlikely to see it by mode of transport.

If scholar transport is captured, it will be reported against the programme “Public special school education”, but as for above, it won’t be clear how much is for the transport of scholars to school compared to transport of scholars for school activities.

It also needs to be remembered that in certain provinces the function is shared with other provincial departments, which greatly complicates the tracking of this expenditure.

Question	Response
Is the data being collected?	There is a classification in SCOA, but it is probably used to capture other expenditure related to transport. PEDs should be collecting the data, but it is not being reported systematically.

Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	No. The classification includes expenditures on other types of transport. Where there are other departments involved, we are not aware of any processes to consolidate expenditure data for the province.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	It is likely to be recorded in BAS, but not in a format that can be easily tracked. Departments involved in providing scholar transport will have the information on a spreadsheet, since they process the payments.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	The information is not collected systematically. The overall function is poorly managed and National Treasury has not focussed on the issue to sort out the data.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	Provinces probably have very different approaches to providing and funding this service. It is probably best to precede any data analysis with investigations into how the province provides scholar transport.
Who records the data (e.g. a national or provincial department or an implementing agent)?	It is most likely to be the PEDs, but could also be provided by the Department of Transport, and in some instances, even the Department of Public Works.
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	There is no consistency.
Is the data submitted to another government department, e.g. National Treasury?	It does not appear that there is a requirement to report this data to DBE. It is not tracked by National Treasury.
Who is the custodian of the data? Specifically, which department should the data be requested from?	Probably the PEDs, but could be the Provincial Department of Transport.
Are there any potential issues around confidentiality that CSOs should be aware of?	No, but if there is corruption in the award of contracts then requests for information may be ignored or deflected.
Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online.)	No.

Questions	Comments and recommendations:
Who should the data be requested from?	<p>The most logical department to approach are PEDs, and possibly the provincial Department of Transport.</p> <p>The expenditure will be captured in BAS. As discussed above, it is not transparently recorded and tracking it can be quite confusing as there is no way in knowing whether the expenditure involves transporting of scholars to school activities or transporting of scholars to school. Also, the expenditure may not appear under the education budget but under a different department. If it is recorded correctly, then it should be possible to identify expenditure by district through the REGIONAL</p>

	Segment. It's possible, but unlikely, that expenditure data in BAS will show the school. The likelihood of it being shown by school depends on how the contracts for the service are managed. Contracts are more likely to be managed around districts than individual schools.
Should CSOs specify the format of the data to be provided, and which format should this be?	A simple table showing what data is required. It is worth repeating that the likely response is just the total expenditure on scholar transport.
If the data is not currently being collected, what could the next step be?	That there is so little detail on scholar transport is worrying and warrants some attention. National Treasury and DBE may be receptive to a request to explore amending the budget programme structure and also adding requirements in the SCOA. Scholar transport is quite a complex service and therefore any requests should involve some research into the topic to identify possible solutions.
Should a PAIA request be used?	This is an area where a PAIA request may be necessary, given the level of corruption in managing the service in certain provinces, and also given the lack of systematic reporting on the service. Such a request may force DBE to be more pro-active in managing the service.

3.8 School Furniture

Data request

- Total provincial budgets for and spending on school furniture, as well as:
 - By school
 - By school district
- Is it possible to see whether school furniture is funded by the Equitable Share or for new schools by the Education Infrastructure Grant
- Interest is particularly in relation to the Western Cape, Eastern Cape and KwaZulu Natal.

The Education Infrastructure Grant can only be used for building, refurbishing or maintaining fixed assets. Provinces may not use it for furniture. However, provinces do show which infrastructure projects are funded from the equitable share compared to those funded from the education infrastructure grant. So, if they did use the Education Infrastructure Grant for this purpose, then it would be possible to show the source of funding.

Provinces budget for school furniture under the budget category "Inventory: Other supplies". In the budget documents this expenditure is shown at the programme level, however in the expenditure dataset this can be seen at the sub-programme level. It is, however, not shown by school or school district in the budget documents.

SCOA includes the following expenditure classifications at ITEM Level 6:

INV ASSTS DSTR: SCHOOL FURN & EQP	This item has been created specifically for DoE, for furniture acquired with the purpose of transferring it to schools. The transaction is classified as inventory in the books of the department. Only the school will record this furniture as capital assets.
SCHOOL FURNITURE	This item caters for the procurement of school furniture costing more than R5 000.

It is not known how well this classification is used in BAS. It's possible that expenditure by district and school can be extracted, but as per the discussions above, this depends on how the PEDs use the various segments of BAS.

Note that PEDs very often bulk-buy school furniture at a provincial level and then distribute it to schools. This means there will be only one expenditure number on BAS, as BAS does not reflect inventory transactions (i.e. the distribution of the furniture to schools). The distribution information is likely to be on an official's spreadsheet.

Question	Response
Is the data being collected?	Provinces can be expected to have a record of the expenditure, but it is not made public.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	SCOA could be used to capture this information, but it is not known whether provinces do this.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	The data is recorded in BAS, but at what level of detail is not known. Detailed information would be recorded in procurement and planning documents.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	It is most likely collected systematically.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	Not known, but provinces are likely to capture this in different ways.
Who records the data? (e.g. a national or provincial department or an implementing agent)	PEDs.
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	See above.
Is the data submitted to another government department, e.g. National Treasury?	Expenditure against the economic classification would be reported to National Treasury, but not at any more detailed level.
Who is the custodian of the data? Specifically, which department should the data be requested from?	PEDs are the best places to start. If it is recorded in BAS in a transparent manner, then the National Treasury could make it available.
Are there any potential issues around confidentiality that CSOs should be aware of?	Not for expenditure of this kind.
Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online.)	No.

Questions	Comments and recommendations:
Who should the data be requested from?	PEDs.
Should CSOs specify the format of the data to be provided, and which format should this be?	The best approach would be to try get expenditure by school and summarise that expenditure into districts. The CSOs should ask the provinces for the original data files where the information is recorded. This may be a spreadsheet or the ledger of the provincial department. Once that has been obtained, some creative data analysis will be required. It is possible the data can be drawn down from BAS and then a simple analysis of the data can be performed.
If the data is not currently being collected, what could the next step be?	It is being collected. However, CSOs may need to work with National Treasury and DBE to relook at systematising the collection across provinces.
Should a PAIA request be used?	Should not be necessary.

3.9 National School Nutrition Programme

Data request

- Provincial budget for and spending on the NSNP, as well as by:
 - School
 - School district
 - Service provider

The National School Nutrition programme is implemented differently by different provinces. Five provinces (Eastern Cape, Free State, Limpopo, Northern Cape and North West) transfer the funds directly to the schools. The other PEDs appoint service providers at the provincial level. The provinces that transfer funds directly to schools are required to “develop and submit transfer schedules reflecting actual dates on which funds will be transferred to schools” to the National Department of Education, but there is no requirement that this information is published.

In-year expenditure on the NSNP can be monitored in the quarterly reports published by the National Treasury. From these reports one can see clearly what expenditure on the NSNP for the last quarter was, but the reports show only total expenditure.

If BAS data can be accessed, then new opportunities may open up. There is an expenditure classification in the Item Segment of SCOA SECT-21 SCHOOLS: NSNP. Provinces also use the OBJECTIVE segment to show expenditure for the NSNP. If the province uses the REGIONAL segment correctly, then it will be possible to show expenditure by district.

Depending on how the province use the PROJECT and the ITEM Segments it may be possible to show this expenditure by service provider and/or school.

Question	Response
Is the data being collected?	Expenditure data is being collected.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	Potentially yes, depending on how the PEDs are using the SCOA segments when recording the information on BAS.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	It is recorded in BAS. It is likely to also be recorded by provinces in a spreadsheet or a management information system.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	This will vary by province, but likely to be managed systematically.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	Yes, five provinces transfer funds directly to schools and the other provinces use service providers. Therefore, two completely different approaches to recording the expenditure are involved. Where it is transferred to schools, the transfer is reported by the schools. In the provinces that use service providers, they are likely to have different procurement systems and therefore report the data differently.
Who records the data (e.g. a national or provincial department or an implementing agent)?	PEDs.
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	See above
Is the data submitted to another government department, e.g. National Treasury?	Only total expenditure on the grant is reported to National Treasury, but more detail should be available in BAS.
Who is the custodian of the data? Specifically, which department should the data be requested from?	PEDs.
Are there any potential issues around confidentiality that CSOs should be aware of?	Not necessarily confidentiality, but some provinces may be hesitant to provide the data as they would not like inefficiencies in their procurement systems to be exposed.
Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online.)	Not beyond reporting requirements as per the Division of Revenue Act.

Questions	Comments and recommendations:
Who should the data be requested from?	The best approach would be approach the provinces and identify how the expenditure is recorded. The most constructive approach is likely to involve accessing and analysing data that can be produced from their procurement and/or management information systems.
Should CSOs specify the format of the data to be provided, and which format should this be?	If provinces are willing to provide the data, they will probably be willing to populate a table showing expenditure by school, service provider and district.

If the data is not currently being collected, what could the next step be?	As per scholar transport, that there is so little data about the NSNP it is worrying, and the National Treasury and DBE may be open to a project that looks comprehensively at improving expenditure information on the NSNP. Simple changes such as requiring provinces to show schools or service providers in the PROJECT Segment may lead to significant valuable improvements.
Should a PAIA request be used?	Expenditure data is provided. A PAIA request would only add value if data from management information systems can be obtained.

3.10 Learner and Teacher Support Materials (LTSM)

Data request

- Provincial³ budget for and spending on Braille LTSM (textbook and workbooks)
- Is it possible to get a more detailed breakdown of the LTSM line items, e.g. by:
 - Textbooks
 - Workbooks
- Is it possible to get a more detailed breakdown of the items listed under “Goods and Services” in the Annexures to the Provincial Education Budgets (e.g. more detail under “Operating Payments”)

There is an economic classification in provincial budgets for “Inventory: Learner and teacher support material” that will show expenditure on this. In the budget documents, this is reported at the programme level and in the expenditure dataset it is shown at the sub-programme level. This means that one can see expenditure on this in the Programme “Public Special School Education” and the sub-programmes (Schools) in that programme. However, the budget documents don’t show what kind of special needs the special schools cater for. It is therefore not possible to see what portion of this expenditure is on braille compared to other types of LTSM. There are no expenditure classifications in SCOA that would capture braille or learning materials for special needs.

The closest expenditure classification that is relevant to this in the ITEM Segment in BAS as follows:

SECT-21 SCHOOLS: LTSM	Transfer to Section 21 Schools for learning, training support material according to norms and standards for school funding
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Expenditure on braille LTSM would be recorded against this category. However, other types of LTSM would be recorded against this as well. It is possible, but unlikely, that expenditure against this per school can be shown. Therefore, if one knows the names, or EMIS number, of schools for the blind it may be possible to make reasonably accurate estimates on expenditure on LTSM for blind, or visually impaired, learners.

With respect to more detailed breakdowns of Goods and Services – yes, a more detailed breakdown is available in the expenditure dataset, which can be downloaded from National Treasury’s website. Budget

³ The question was also asked whether the National Department of Basic Education allocates any budget for the provision of Braille LTSM.

information published with the budgets and in the expenditure dataset is reported down to level four. Any more detail (i.e. levels 5 to 7) requires accessing data from BAS. Much more detail can be obtained from BAS, but access to BAS data is difficult to obtain.

Question	Response
Is the data being collected?	There is provision in existing reporting requirements that it be collected.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	This is not clear; it depends on how the PED is using the SCOA segments.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	Detail on braille would be recorded in management information systems, but not in BAS.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	This is not clear, but it is probably specific to each PED.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	Yes, provinces will follow different approaches as there is no standard provided by national government.
Who records the data (e.g. a national or provincial department or an implementing agent)?	PEDs.
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	Not known.
Is the data submitted to another government department, e.g. National Treasury?	There is no requirement for provinces to report this expenditure.
Who is the custodian of the data? Specifically, which department should the data be requested from?	PEDs.
Are there any potential issues around confidentiality that CSOs should be aware of?	There shouldn't be.
Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online.)	No.

Questions	Comments and recommendations:
Who should the data be requested from?	<p>PEDs.</p> <p>There is no evidence that expenditure data on braille LTSM is being collected and reported. There are no mechanisms in SCOA that require provinces to capture this, although this does not mean it is not being captured in BAS. However, provincial departments may record this expenditure data in their management and/or financial management information systems.</p>

Should CSOs specify the format of the data to be provided, and which format should this be?	This should be a simple request. Expenditure data on braille LTSM. If there is interest in this being provided by school, then request that in addition.
If the data is not currently being collected, what could the next step be?	To ensure expenditure on braille LTSM is captured would require a small change to the Item Segment in SCOA. National Treasury and the DBE may well accommodate a request to add a line in SCOA in the Item Segment. The additional line should be INV LEARN SUP: BRAILLE
Should a PAIA request be used?	It should not be necessary, but if PEDs or DBE don't provide the information, it would be worth a PAIA request.

3.11 Training of School Governing Bodies (SGBs)

Data request

- Provincial budget for and spending on training of SGBs, including:
 - By district

PEDs provide these services through districts offices and also use service providers. Payments would be recorded as a payment to consultants, or as a transfer to NPO service providers. There is a small chance that they will capture this in BAS using the OBJECTIVE Segment, but this is unlikely. Where staff in the district offices provide the training, it will be difficult to separate the cost of such training out from other district office activities.

Question	Response
Is the data being collected?	Provinces are likely to keep a record of training provided, but it may not be clear what the cost of providing the training is.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	This is unknown, but if provinces keep expenditure records, they are probably comprehensive enough to provide exact answers.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	Internal management information systems.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	This will depend on the province, but should be recorded in the procurement and management information systems.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	Provinces will take very different approaches to funding this.
Who records the data (e.g. a national or provincial department or an implementing agent)?	PEDs.
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to	Yes, most likely different approaches taken by different provinces and some may take a very ad hoc approach.

collect the data); if yes – how and where is the data being captured?	
Is the data submitted to another government department, e.g. National Treasury?	No.
Who is the custodian of the data? Specifically, which department should the data be requested from?	PEDs.
Are there any potential issues around confidentiality that CSOs should be aware of?	No.
Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online.)	No.

Questions	Comments and recommendations:
Who should the data be requested from?	PEDs.
Should CSOs specify the format of the data to be provided, and which format should this be?	A simple table showing expenditure by district.
If the data is not currently being collected, what could the next step be?	This is not likely be of sufficient importance for National Treasury and/or the DBE to be interested in changes to SCOA or the budget programme structures. So it is not recommended to pursue that route. The most effective route would be to approach the PEDs directly.
Should a PAIA request be used?	Probably not worth spending political capital on this issue using a PAIA.

3.12 Feminine Hygiene

Data request

- Provincial budget and spending on feminine hygiene programme at schools (dignity packs)

Expenditure on dignity packs will be recorded under “Inventory: Medical Supplies”. It is not clear which category in the next level down it will be recorded on SCOA. There are classifications that are quite narrow, like a specific category for female condoms and a separate one for male condoms, however there is no specific category for dignity packs. In fact, all the categories are so narrow and precise it is not clear that dignity packs (or the components of one) will fit in any of these categories. It does not appear expenditure on this is being recorded.

Please see these articles

<http://www.news24.com/Archives/City-Press/Dignity-packs-for-needy-girls-20150430>

<http://www.gautengonline.gov.za/News/Pages/Dignity-packs-restores-dignity---Mayathula-Khoza.aspx>

It appears that this is an initiative of the health and social development sectors. Obtaining information by school will be very difficult. Our analysis of SCOA suggests expenditure on this is not reported on explicitly.

Question	Response
Is the data being collected?	If the dignity packs are purchased by a government department, then the expenditure will be recorded on BAS. However, as indicated above, it is not clear that PEDs are involved in the initiative. Even if they are, the packs would be purchased bulk and then distributed to schools, which means it is very unlikely that the data will be collected by school.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	Probably not.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	More detail on the nature of this initiative is required in order to comment on this.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	The expenditure information is likely to be captured in an ad hoc manner because the programme itself is not yet a systematic programme.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	There are likely to be significant limitations on the data because the programme is not yet well-established.
Who records the data (e.g. a national or provincial department or an implementing agent)?	The department that makes the expenditure, which may differ by province.
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	The data will only be collected if the department concerned uses departmental funds to purchase the packs. In some instances, we are aware, the packs are donated by NPOs.
Is the data submitted to another government department, e.g. National Treasury?	No.
Who is the custodian of the data? Specifically, which department should the data be requested from?	This is not clear.
Are there any potential issues around confidentiality that CSOs should be aware of?	No.
Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online.)	No.

Questions	Comments and recommendations:
Who should the data be requested from?	It may be collected, but probably can't be separated from other expenditure in any of the existing data sets. The expenditure data needs to be accessed from the provincial departments of health and/or social development.
Should CSOs specify the format of the data to be provided, and which format should this be?	

If the data is not currently being collected, what could the next step be?	Parties with an interest in ensuring expenditure is made explicit should make a request to the National Treasury to include categories in SCOA for an ITEM Level 5 for something like "Female Sanitary Ware" (Inv Med: Female Sanitary Ware) and categories under this item in ITEM Level six for "Tampons" and "Sanitary Pads" (Inv Med: Tampons; Inv Med: Sanitary Pads). These expenditure classifications are most likely to be used by provincial departments of health.
Should a PAIA request be used?	A co-operative approach would be preferable. It is not known who has the data or if it exists.

3.13 ICT Strategy in Gauteng

<p>Data request</p> <ul style="list-style-type: none"> • Provincial budget for and spending on implementation of strategy, including on components such as: <ul style="list-style-type: none"> ○ Tablets ○ LED boards ○ eBooks ○ Teacher Laptops • Budget for and spending on intern contracts for the implementation of the ICT strategy

All of the expenditure on the specified items would be recorded against "Machinery and Equipment" and "Other Machinery and Equipment" in the budgets and expenditure dataset. This classification includes a range of other machinery and equipment that is not listed above. Therefore, one could make estimates as to what portion of "other machinery and equipment" shown in the budget can be attributed to the provincial budget and spending on implementation of strategy. Expenditure on contracts for the implementation of the ICT strategy will be recorded against "Consultant and professional services: Scientific and technological services".

Question	Response
Is the data being collected?	Data is being collected.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	No, but it is likely to be a challenge to delineate expenditure on the strategy versus general expenditure on IT. However, the managers responsible for the implementation of the strategy will have management spreadsheets they are working with.
Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	BAS, and also reported in routine budget reports. It can be extracted from the expenditure dataset. However, this would be general ICT expenditure and not specifically on the strategy.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	Should be collected systematically.

If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	Only that assumptions as to what portion of total ICT expenditure should be attributed to the strategy.
Who records the data (e.g. a national or provincial department or an implementing agent)?	GED.
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	No, should be routine.
Is the data submitted to another government department, e.g. National Treasury?	It will be submitted as part of expenditure reporting.
Who is the custodian of the data? Specifically, which department should the data be requested from?	The provincial department of education.
Are there any potential issues around confidentiality that CSOs should be aware of?	Not likely.
Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online)	No.

Questions	Comments and recommendations:
Who should the data be requested from?	There is a good chance a request for the specific expenditure data from the Gauteng Department of Education will receive a positive response, unless the department is facing significant challenges implementing the strategy they do not want exposed.
Should CSOs specify the format of the data to be provided, and which format should this be?	
If the data is not currently being collected, what could the next step be?	
Should a PAIA request be used?	This should not be necessary, but no reason why it should not be used.

3.14 Inclusive Education

Data request

- Budgeting for and expenditure on the Inclusive Education directorate in Programme 2 (Curriculum Policy, Support and Monitoring) by the national Department of Basic Education

Question	Response
Is the data being collected?	Expenditure of the directorate will be collected by DBE.
Is the data being collected in a manner comprehensive enough to provide exact answers to the budget information requests (e.g. is SCOA used optimally to classify the data)?	No, departments are not required to report on expenditure by directorate.

Where is the data recorded (e.g. BAS, an excel spreadsheet by a provincial education department official)?	BAS.
Is the data being collected in an ad hoc manner but not captured systematically; and if yes – why is it not captured?	It is collected systematically, but not in the disaggregated form required for this request.
If the data is being collected, are there limitations to be kept in mind when analysing the data (e.g. lack of uniformity across provinces in the way data is collected/captured)?	Not applicable.
Who records the data (e.g. a national or provincial department or an implementing agent)?	DBE.
Is the data being collected in an ad hoc manner by some provinces/departments, but not by others (i.e. provinces/departments are not required/instructed to collect the data); if yes – how and where is the data being captured?	Not applicable
Is the data submitted to another government department, e.g. National Treasury?	Yes, as part of routine expenditure reporting.
Who is the custodian of the data? Specifically, which department should the data be requested from?	DBE.
Are there any potential issues around confidentiality that CSOs should be aware of?	Not likely
Is there a legal requirement or directive from the National Treasury requiring the collection of the data? (Please provide a link to the relevant document, or the actual document if not available online.)	No, departments must use the budget format, which does not require them to report expenditure by directorate.

Questions	Comments and recommendations:
Who should the data be requested from?	DBE. Essentially, the request is asking for expenditure of a directorate in the national department, which is an unusual request. However, it is something the department can respond to quite easily if it wants to. Whether it will see any value in doing so will only be known once a request has been made.
Should CSOs specify the format of the data to be provided, and which format should this be?	Ask for the data in the standard budget format.
If the data is not currently being collected, what could the next step be?	Not applicable
Should a PAIA request be used?	One could, but it is not clear that it is worth investing the political capital on such an approach.

4 General recommendations

Our responses to the different data requests above generally fit into one of the following data availability scenarios:

	Data availability scenarios	Proposed actions by CSOs
1	The data is available and already published in budget documents, expenditure reports (such as annual financial statements), or in some other type of document such as government gazettes, or as data published on department's websites.	CSOs need to research where the data is available – consulting experts in the field is a good place to start. In some instances, combining different datasets might be required to get to the specific level of detail required.
2	The data is available and published, but not in the format or at the level of detail expected. Reasons for this may relate to how a particular service is funded or provided. For instance, the use of centralised procurement will hide school-level detail. In such instances, there are likely to be other sources of data related to the provision of particular inputs or services, for instance the management information systems or performance information.	CSOs need to research how the different education inputs or services are provided, and therefore what data is realistically available. In some instances it may be necessary to look beyond financial information to gain a better understanding of the resourcing of the function. For instance, furniture inventories, lists of training attendance, staffing lists etc. A PAIA request may be necessary.
3	The data is very likely available in BAS or PERSAL, given that SCOA provides for the capturing of the information in specific categories. However, the information has not been published.	CSOs need to analyse the structure of SCOA and engage with the relevant department regarding the publication of the data. Might also need to request the data from the National Treasury. A PAIA request may be necessary. However, if the information is to be drawn from PERSAL, issues of HR information confidentiality will need to be addressed.
4	The data is most likely available in BAS or PERSAL, but only if the relevant departments use the different SCOA segments appropriately.	CSOs need to analyse the structure of SCOA and engage with the PEDs, DBE and National Treasury regarding making changes to how SCOA is used so that the data can be made available.
5	The data is currently not available in BAS or PERSAL, but could be made available if appropriate ITEMS were added to SCOA or specific reporting procedures in the use of SCOA segments were adopted.	CSOs need to analyse the structure of SCOA and engage with the PEDs, DBE and National Treasury regarding making changes to selected SCOA segments so that the data gets collected.
6	In scenarios 3 and 4 the information may not be available on BAS or PERSAL, but may be available from a different source such as the department's internal management budget, or the implementation management documents for a specific area of activity.	CSOs need to engage with the relevant department with a view to establishing what data is held and whether it can be released or not. If the CBO has information that the data does exist, then a specific PAIA request may be necessary.
7	The data is not held on BAS, PERSAL, or any other government system, because the relevant budgets and expenditures are those of independent institutions (such as SGBs, NPOs or private companies). In certain instances, government may have put in place reporting requirements and processes to gather and compile the relevant information.	CSOs need to research the role of independent institutions within the education space and what reporting requirements government has imposed on them, and therefore what data is likely to be held by government. It would be important to engage with the relevant department to persuade them to publish the data. If government is collecting the data, then a specific PAIA request may be necessary

Obviously, there can be any number of variations or permutations on the above scenarios. As the preceding sections highlight, each specific data request needs to be considered within the context of how budgets are compiled, how funds are allocated, how inputs are procured, how services are provided, and how the structure and use of the systems (primarily BAS and PERSAL) facilitate capturing the relevant data.

As mentioned a few times, a substantial improvement in the richness of expenditure data can be achieved by making small but strategic changes to the structure and use of SCOA. These changes would not increase the reporting burden on PEDs, and can in fact add a lot of value to their own understanding and management of expenditures.

CSOs need to weigh up whether they have the appetite to advocate for this sort of change or not. The process is bureaucratic, and the purpose and value of the change may not be obvious to many people, including policy analysts and policy makers in DBE and the National Treasury. It is quite possible that they are not familiar with BAS, or BAS processes, and do not understand how to make changes to SCOA.

A change to SCOA can be implemented at any time during the year. Any new reporting requirement will obviously only be used after it is implemented. Therefore, if a change is implemented mid-year, expenditure up to that point won't be recorded according to the new requirements, but expenditure for the second half of the year will be.

The level of engagement required depends on the type of change required. Broadly, there are two possible scenarios. The first one is that SCOA has reporting requirements/classifications down to a certain level, but the lower levels down to the lowest level (level 8) are not prescribed and the PEDs can choose what descriptions to use for those lower levels. Under this scenario, a lot of value can be obtained if the sector departments agree on a specific approach to using these lower levels. It is not necessary for this approach to be prescribed by National Treasury, and the sector can move forward on its own initiative. For instance, SCHOOL FURNITURE, which PEDs must use to record expenditure on school furniture over R5 000, is a Level 7 classification in the ITEM Segment of SCOA, while Level 8 is unspecified. So, since it is unused, the PEDs could agree among themselves, or DBE / National Treasury could send a request to PEDs, to use Level 8 to record the names of schools on whose behalf furniture is bought (see points on consultation below). Once that request has been made, expenditure on furniture by school may become available in BAS (however, see further discussion below).

The second scenario is that a classification exists, and to create useful expenditure data will require creating new classifications in SCOA, which may also involve changing existing classifications. This type of change would need to be implemented by National Treasury. CSOs wanting to propose such changes will need to engage with DBE and National Treasury regarding the envisaged changes, showing clearly how they are likely to improve the quality of expenditure reporting and contribute to the better management of spending on education.

The actual process of making the change is not difficult. Once a decision to make a change is made, officials within the Government Financial Statistics Directorate in the National Treasury implement the change to the existing SCOA master spreadsheet and it gets uploaded by the unit responsible for managing BAS. However, getting to the point where there is a decision may not be easy. It will require consultation and agreement between officials from National Treasury, provincial treasuries, DBE and

PEDs. Ideally, there needs to be an official within one of these departments that sees the value of the proposed change and takes on the role of championing the idea.

The above discussions suggest that making changes to SCOA can be a very straightforward process – and it is possible that a change that produces a lot of value could result from a straightforward process. However, it is important to understand the expenditure processes and ensure that any proposed changes are practical. For example, consider the example with furniture above: if PEDs buy furniture in bulk and then distribute it to schools, then they will have difficulty recording the transaction against individual schools. However, it may be feasible to report by district. It will be important to have this sort of discussion with the PEDs in a forum that includes the chief financial officers of both DBE and all the PEDs so as to get relevant technical input. In fact, their buy-in will be very nearly essential, as they will be directly responsible for implementing any such changes.