

Compensation of Employees (CoE) Expenditure Outcome per Department for the period 2021/22 - 2025/26

| Department R'000 | Main Budget | Adjusted Estimates | Available Funds <small>Note 1</small> | Quarterly Expenditure | | | | Total Expenditure <small>Note 2 & 3</small> | Under/ (Over) | % Under/ (Over) Adj Budget | % Under/ (Over) Available Budget | Reasons for variances: Under / (Over) expenditure |
|---|-------------------|--------------------|--|-----------------------|-------------------|-------------------|-------------------|--|----------------|----------------------------|----------------------------------|---|
| | | | | Q1 | Q2 | Q3 | Q4 | | | | | |
| 2021/22 | 38 230 312 | 39 403 624 | 39 503 219 | 9 266 880 | 10 024 619 | 10 162 745 | 9 919 926 | 39 374 170 | 129 049 | 0,3% | 0,3% | |
| 01 Premier | 613 661 | 602 652 | 601 258 | 141 820 | 148 438 | 150 859 | 150 219 | 591 336 | 9 922 | 1,6% | 1,7% | The underspending was due to staff exits. |
| 03 Provincial Treasury | 196 995 | 189 863 | 189 807 | 45 202 | 46 821 | 48 020 | 48 776 | 188 819 | 988 | 0,5% | 0,5% | The underspending was due to posts being filled later than anticipated. |
| 04 Community Safety | 162 858 | 158 952 | 155 663 | 36 393 | 38 544 | 39 120 | 37 978 | 152 035 | 3 628 | 2,3% | 2,3% | The underspending was due to staff attrition and delays in the job description review of vacant posts with Organisational Development (OD). |
| 05 Education | 18 080 283 | 18 647 127 | 18 766 559 | 4 414 249 | 4 760 926 | 4 854 560 | 4 735 059 | 18 764 794 | 1 765 | 0,0% | 0,0% | The underspending was related to Mass participation, Opportunity and access, Development and growth (MOD) tutors due to tutoring target hours not achieved. |
| 06 Health | 15 616 642 | 16 315 032 | 16 279 773 | 3 808 739 | 4 144 380 | 4 166 050 | 4 060 752 | 16 179 921 | 99 852 | 0,6% | 0,6% | This represents a 0.6 per cent underspending on the 2021/22 Adjusted Estimate. The main drivers for the underspending were delays in filling permanent posts — including challenges in recruiting suitably qualified technical staff for engineering workshops, delays in opening the Observatory Forensic Pathology Institute, slow progress in organisational design processes, and disruptions caused by COVID-19 social distancing requirements. The underspending was largely balanced by the costs for hiring temporary agency staff to maintain required service levels. |
| 07 Social Development | 968 788 | 997 874 | 1 004 460 | 233 665 | 258 911 | 259 653 | 252 231 | 1 004 460 | - | 0,0% | 0,0% | |
| 08 Human Settlements | 245 000 | 244 733 | 244 712 | 57 009 | 59 285 | 61 377 | 66 953 | 244 624 | 88 | 0,0% | 0,0% | |
| 09 Environmental Affairs and Development Planning | 236 805 | 238 554 | 238 503 | 56 949 | 60 120 | 61 542 | 59 293 | 237 904 | 599 | 0,3% | 0,3% | The underspending was due to the delays in filling vacant posts. |
| 10 Transport And Public Works | 1 139 333 | 1 063 480 | 1 063 480 | 250 049 | 267 542 | 274 143 | 269 712 | 1 061 446 | 2 034 | 0,2% | 0,2% | The underspending was due to the delays in recruitment and high attrition rates in built environment sectors. |
| 11 Agriculture | 416 178 | 405 478 | 420 371 | 98 400 | 106 982 | 109 359 | 105 630 | 420 371 | - | 0,0% | 0,0% | |
| 12 Economic Development and Tourism | 132 545 | 131 667 | 131 140 | 30 629 | 32 590 | 33 519 | 32 453 | 129 191 | 1 949 | 1,5% | 1,5% | The underspending was attributed to delays in recruitment processes related to the filling vacancies. |
| 13 Cultural Affairs and Sport | 223 824 | 216 976 | 216 572 | 49 481 | 52 712 | 54 946 | 53 602 | 210 741 | 5 831 | 2,7% | 2,7% | The underspending was due to the delayed filling of posts. |
| 14 Local Government | 197 400 | 191 236 | 190 921 | 44 295 | 47 368 | 49 597 | 47 268 | 188 528 | 2 393 | 1,3% | 1,3% | The underspending was due to delays in the filling of critical positions; recruiting staff with required skills and capabilities, e.g. engineers; delays in the appointment of staff to strengthen the internal capacity to conduct investigations and interventions; a number of posts became vacant due to staff exiting the Department e.g. resigned, deceased. |
| 2022/23 | 40 885 661 | 41 984 260 | 41 446 520 | 9 803 427 | 9 870 592 | 11 036 253 | 10 461 597 | 41 171 869 | 274 651 | 0,7% | 0,7% | |
| 01 Premier | 640 851 | 634 002 | 620 544 | 146 127 | 147 110 | 167 806 | 155 243 | 616 286 | 4 258 | 0,7% | 0,7% | The underspending was due to staff exits and slower than anticipated filling of posts. |
| 03 Provincial Treasury | 206 682 | 200 277 | 199 203 | 47 286 | 47 466 | 54 161 | 50 052 | 198 965 | 238 | 0,1% | 0,1% | The underspending was due to posts being filled later than anticipated. |
| 04 Community Safety | 165 211 | 160 736 | 160 666 | 36 714 | 37 155 | 42 054 | 39 210 | 155 133 | 5 533 | 3,4% | 3,4% | The underspending was due to staff attrition and delays in the job description review of vacant posts with Organisational Development (OD). |
| 05 Education | 19 500 308 | 19 500 308 | 19 878 969 | 4 707 768 | 4 721 773 | 5 334 268 | 5 115 160 | 19 878 969 | - | 0,0% | 0,0% | |
| 06 Health | 16 700 121 | 16 959 034 | 16 959 034 | 3 999 641 | 4 061 581 | 4 453 931 | 4 205 278 | 16 720 431 | 238 603 | 1,4% | 1,4% | This represents a 1.4 per cent underspending on the 2022/23 Adjusted Estimate. This main reasons for the underspending were delays in key administrative processes — including job evaluations, approval and creation of new positions, and slow progress in recruitment, particularly for specialised professional staff across the Department. These savings helped to offset spending pressures, particularly in medical supplies and laboratory services. |
| 07 Social Development | 994 173 | 1 032 807 | 1 031 873 | 243 517 | 242 796 | 284 541 | 254 214 | 1 025 068 | 6 805 | 0,7% | 0,7% | The underspending was mainly attributed to staff exits, lower than anticipated cost of living adjustments (COLA) and challenges experienced in securing suitably qualified social work candidates to fill vacant posts. |
| 08 Human Settlements | 240 236 | 243 425 | 242 757 | 58 778 | 57 651 | 65 077 | 58 856 | 240 362 | 2 395 | 1,0% | 1,0% | The underspending was due to the delays in filling vacant posts. The reasons for underspending could not be confirmed as the staff within Human Settlements were taken up in the Department of Mobility and Infrastructure (Vote 10). |
| 09 Environmental Affairs and Development Planning | 241 071 | 245 496 | 245 330 | 57 814 | 57 913 | 65 937 | 59 986 | 241 650 | 3 680 | 1,5% | 1,5% | The underspending was due to the delays in filling vacant posts. |
| 10 Transport And Public Works | 1 177 477 | 1 106 892 | 1 121 945 | 268 628 | 264 153 | 304 322 | 284 842 | 1 121 945 | - | 0,0% | 0,0% | |
| 11 Agriculture | 443 638 | 438 872 | 427 781 | 105 203 | 102 549 | 114 926 | 104 099 | 426 777 | 1 004 | 0,2% | 0,2% | The underspending was mainly due to the slow filling of posts and exits during the year. |
| 12 Economic Development and Tourism | 133 289 | 129 403 | 128 939 | 31 423 | 30 099 | 34 973 | 30 841 | 127 336 | 1 603 | 1,2% | 1,2% | The underspending was mainly related to the Organisational Design (OD) processes initiated to align priorities to the then new Growth for Jobs (G4J) strategy. |
| 13 Cultural Affairs and Sport | 234 250 | 233 094 | 231 089 | 53 373 | 53 449 | 60 432 | 55 834 | 223 088 | 8 001 | 3,4% | 3,5% | The underspending was due to delays in the filling of posts. |
| 14 Local Government | 208 354 | 199 914 | 198 390 | 47 155 | 46 897 | 53 825 | 47 982 | 195 859 | 2 531 | 1,3% | 1,3% | The underspending was due to the difficulty in retaining staff i.e. retirement, resignation, death and promotion. In addition to this, the Department continues to experience challenges with the filling of critical funded vacant positions (permanent and contract). |
| 2023/24 | 41 210 055 | 43 502 971 | 43 809 559 | 10 694 325 | 10 844 944 | 11 222 183 | 10 904 148 | 43 665 600 | 143 959 | 0,3% | 0,3% | |
| 01 Premier | 639 995 | 646 348 | 641 776 | 157 870 | 157 110 | 164 753 | 159 780 | 639 513 | 2 263 | 0,4% | 0,4% | The underspending was due to staff exits. |
| 03 Provincial Treasury | 211 733 | 200 544 | 200 529 | 50 812 | 49 361 | 50 635 | 48 281 | 199 089 | 1 440 | 0,7% | 0,7% | The underspending was due to posts being filled later than anticipated. |

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| 04 Police Oversight and Community Safety | 165 088 | 163 688 | 163 533 | 39 686 | 39 820 | 42 092 | 39 488 | 161 086 | 2 447 | 1,5% | 1,5% | The underspending relates to the implementation of national government directives (DPSA Circular 49 of 2023) regarding control measures when creating and filling vacant posts in departments. |
| 05 Education | 19 917 564 | 21 397 227 | 21 745 601 | 5 308 954 | 5 391 243 | 5 593 487 | 5 451 917 | 21 745 601 | - | 0,0% | 0,0% | |
| 06 Health and Wellness | 16 511 282 | 17 340 851 | 17 323 479 | 4 222 575 | 4 293 761 | 4 406 770 | 4 280 904 | 17 204 010 | 119 469 | 0,7% | 0,7% | This represents a 0.7 per cent underspending on the 2023/24 Adjusted Estimate. The primary reason for the underspending was delays in filling vacant posts, largely due to the implementation of national government directive (DPSA Circular 49 of 2023) and related internal directives, which slowed down recruitment processes across the Department. The underspending was largely balanced by the costs for hiring temporary agency staff to maintain required service levels. |
| 07 Social Development | 1 063 555 | 1 073 118 | 1 068 605 | 259 519 | 263 043 | 278 506 | 263 664 | 1 064 732 | 3 873 | 0,4% | 0,4% | The underspending was primarily attributed to a higher incidence of internal promotions to Social Work Supervisor and Social Work Manager posts. |
| 08 Mobility | 509 743 | 474 153 | 473 372 | 107 814 | 108 475 | 123 115 | 129 807 | 469 211 | 4 161 | 0,9% | 0,9% | The Department of Mobility (Vote 8) was established as a department in 2023/24. The Mobility function was previous included in the then Department of Transport and Public Works (Vote 10) which required staff within Vote 8 and Vote 10 to be matched as placed, therefore resulting in a management arrangement between the two departments mainly to address the Programme 1: Administration staff establishment. As the management arrangement process took longer than planned, the Programme 1 staff from Vote 10, was then placed in Vote 8 with effect 1 October 2023, therefore resulting in an underspending of R4.161 million at the end of the 2023/24 financial year. |
| 09 Environmental Affairs and Development Planning | 241 376 | 248 376 | 248 319 | 62 364 | 61 169 | 62 931 | 60 117 | 246 581 | 1 738 | 0,7% | 0,7% | The underspending was due to national (DPSA Circular 49 of 2023) and provincial directives on the implementation of control measures for filling of vacant posts. |
| 10 Infrastructure | 935 471 | 950 897 | 940 959 | 239 907 | 237 138 | 241 268 | 222 470 | 940 783 | 176 | 0,0% | 0,0% | The underspending was due to the delays in recruitment and high attrition rates in built environment sectors. |
| 11 Agriculture | 435 907 | 434 957 | 434 670 | 106 194 | 106 080 | 112 952 | 109 444 | 434 670 | - | 0,0% | 0,0% | |
| 12 Economic Development and Tourism | 130 212 | 132 979 | 132 716 | 31 665 | 31 880 | 34 621 | 33 237 | 131 403 | 1 313 | 1,0% | 1,0% | This underspending was attributed to the implementation of national government directives (DPSA Circular 49 of 2023), which aimed to control spending on staff, ongoing Organisational Design (OD) processes; as well as delays in recruitment processes related to the filling vacancies. |
| 13 Cultural Affairs and Sport | 236 082 | 233 968 | 233 274 | 57 346 | 56 594 | 57 901 | 55 908 | 227 749 | 5 525 | 2,4% | 2,4% | The under expenditure is due to a delay in the filling of posts due to the DPSA directive 49 of 2023: Fiscal sustainability when creating and filling vacant posts in departments. The directive applied to all requests to create and fill posts not yet approved on 17 October 2023. It required all vacant funded posts to be subjected to an approval process based on motivation against set criteria and the approval of which had to receive concurrence by the Premier. |
| 14 Local Government | 212 047 | 205 865 | 202 726 | 49 619 | 49 270 | 53 152 | 49 131 | 201 172 | 1 554 | 0,8% | 0,8% | The underspending was due to delays with the filling of vacant posts which includes the Energy Earmarked Funding allocated for the appointment of additional capacity for Water, and Wastewater load shedding impacts. Furthermore, the savings is due to delays with the filling of vacant posts i.e. posts relating to Joint District and Metro Approach (JDMA). |
| 2024/25 | 45 546 909 | 45 593 306 | 45 245 439 | 11 144 757 | 11 182 924 | 11 593 826 | 10 979 528 | 44 901 035 | 344 404 | 0,8% | 0,8% | |
| 01 Premier | 659 969 | 659 969 | 655 409 | 162 586 | 159 486 | 164 790 | 160 198 | 647 060 | 8 349 | 1,3% | 1,3% | The underspending was due to staff exits and slower than anticipated filling of posts. |
| 03 Provincial Treasury | 221 560 | 198 121 | 197 846 | 49 446 | 47 698 | 49 577 | 46 869 | 193 590 | 4 256 | 2,1% | 2,2% | The underspending was primarily due to vacancies within the Department, resulting from attrition and the implementation of the DPSA Circular 20 of 2024. Amended Directive on the Implementation of Control Measures aimed at assisting executive authorities in managing fiscal sustainability during the process of creating and filling vacant posts in departments, requiring governance adaptation prior to the filling of a vacant position. |
| 04 Police Oversight and Community Safety | 173 789 | 162 289 | 162 047 | 39 897 | 38 812 | 40 414 | 38 760 | 157 883 | 4 164 | 2,6% | 2,6% | The underspending relates to staff attrition. The revised recruitment approval process for critical posts, including the preceding Organisational Development (OD) review process and ongoing departmental modernisation initiatives, has delayed the filling of vacancies. |
| 05 Education | 22 308 352 | 22 714 202 | 22 412 853 | 5 549 192 | 5 591 426 | 5 912 184 | 5 360 051 | 22 412 853 | - | 0,0% | 0,0% | |
| 06 Health and Wellness | 18 055 309 | 17 950 682 | 17 914 459 | 4 388 920 | 4 394 593 | 4 431 218 | 4 411 338 | 17 626 069 | 288 390 | 1,6% | 1,6% | This represents a 1.6 per cent underspending on the 2024/25 Adjusted Estimate. The main reason for the underspending was a continued decline in staffing levels, which reduced overall spending. From April 2024 to March 2025, the Department lost a net total of 989 staff members. This was driven by several factors, including ongoing national restrictions on hiring (linked to DPSA Circular 49 of 2023 and related directives), changes to recruitment processes such as the block advert system, and an unusually high number of resignations. Rebuilding the workforce remains a key priority to ensure the Department can meet its service delivery commitments. The CoE savings helped to offset spending pressures, particularly in medical supplies and the costs of hiring temporary agency staff to maintain required service levels. |
| 07 Social Development | 1 145 139 | 1 136 294 | 1 126 987 | 271 961 | 274 795 | 289 036 | 277 175 | 1 112 967 | 14 020 | 1,2% | 1,2% | The underspending was due to delays in recruitment processes. |
| 08 Mobility | 589 886 | 543 466 | 541 948 | 131 607 | 130 209 | 132 857 | 134 562 | 529 235 | 12 713 | 2,3% | 2,3% | The underspending was due to delays in the filling of vacant posts, extended timelines of the recruitment process due to limited staff availability of Corporate Services Centre (CSC) officials. Furthermore, the underspending is due to high turnover of traffic law enforcement officers taking up offers from municipalities. |
| 09 Environmental Affairs and Development Planning | 263 186 | 254 139 | 253 999 | 61 576 | 62 658 | 65 254 | 63 409 | 252 897 | 1 102 | 0,4% | 0,4% | The underspending was due to posts that became vacant after the Adjusted Estimate process and delays in filling vacant posts. |
| 10 Infrastructure | 1 041 138 | 923 810 | 936 985 | 229 919 | 228 415 | 243 889 | 234 762 | 936 985 | - | 0,0% | 0,0% | |
| 11 Agriculture | 461 157 | 459 706 | 456 048 | 114 713 | 113 439 | 116 215 | 111 681 | 456 048 | - | 0,0% | 0,0% | |

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| 12 Economic Development and Tourism | 148 378 | 133 428 | 132 575 | 34 042 | 32 627 | 33 262 | 30 563 | 130 494 | 2 081 | 1,6% | 1,6% | The underspending was mainly attributed to delayed recruitment processes, exacerbated by the implementation of DPSA Circular 49 of 2023 regarding the implementation of control measures when creating and filling vacant posts in departments. |
| 13 Cultural Affairs and Sport | 261 178 | 246 223 | 246 223 | 59 407 | 59 002 | 62 128 | 59 713 | 240 250 | 5 973 | 2,4% | 2,4% | The underspending relates to delays in the filling of posts due to the extended DPSA directive 49 of 2023: Fiscal sustainability when creating and filling vacant posts in departments, which required concurrence from the Premier. In addition, early retirements and resignations during the year contributed to the under expenditure. |
| 14 Local Government | 217 868 | 210 977 | 208 060 | 51 491 | 49 764 | 53 002 | 50 447 | 204 704 | 3 356 | 1,6% | 1,6% | The underspending was mainly due to delays in filling vacant posts, resignations and includes the savings on the Earmarked funding allocated to appoint additional critical skills to support the Energy Security programme in the Department. |
| 2025/26 | 48 333 187 | 47 952 461 | 47 952 461 | 11 562 942 | 11 734 140 | 12 356 108 | 11 917 386 | 47 570 476 | 381 985 | 0,8% | 0,8% | |
| 01 Premier | 700 776 | 695 766 | 695 766 | 163 897 | 163 306 | 174 167 | 169 632 | 671 002 | 24 764 | 3,6% | 3,6% | The underspending was due to resignations and the rate at which posts were filled. |
| 03 Provincial Treasury | 240 524 | 213 947 | 213 947 | 49 242 | 50 736 | 54 936 | 53 994 | 208 908 | 5 039 | 2,4% | 2,4% | The underspending was due to internal promotions and resignations. |
| 04 Police Oversight and Community Safety | 179 991 | 166 191 | 166 191 | 40 106 | 40 238 | 41 706 | 40 147 | 162 197 | 3 994 | 2,4% | 2,4% | The underspending was due to staff attrition. The revised recruitment approval process for critical posts, including the ongoing OD review process and departmental modernisation initiatives, had delayed the filling of vacancies. |
| 05 Education | 23 736 654 | 23 570 000 | 23 570 000 | 5 735 977 | 5 805 046 | 6 217 367 | 5 834 345 | 23 592 735 | (22 735) | -0,1% | -0,1% | The over expenditure is due to the Early Retirement Programme (ERP) and Voluntary Exit Programme (VEP) payments made by 31 March 2026. The over expenditure will be fully covered by savings identified in other areas of the Department, ensuring that overall spending remains within available resources. |
| 06 Health and Wellness | 19 140 508 | 19 088 214 | 19 088 214 | 4 566 818 | 4 664 389 | 4 799 674 | 4 777 953 | 18 808 834 | 279 380 | 1,5% | 1,5% | This represents a 1.5 per cent underspending on the 2025/26 Adjusted Estimate. After material losses in headcounts because of hiring restrictions, changes to recruitment processes, and higher resignation levels highlighted in previous years, steps were taken to rebuild the workforce with more people being hired each month. However, the positive trajectory is incremental in nature and staffing levels are still below where they should be. Rebuilding the workforce remains a priority, and as staffing stabilises, spending is expected to become more consistent and aligned with the budget. The CoE savings helped to offset spending pressures, particularly in medical supplies, laboratory costs and hiring temporary agency staff to maintain required service levels. |
| 07 Social Development | 1 225 051 | 1 205 051 | 1 205 051 | 288 152 | 290 486 | 310 458 | 299 450 | 1 188 546 | 16 505 | 1,4% | 1,4% | The underspending under was mainly due to staff exits, internal promotions and delays experienced in the recruitment and filling of funded vacant posts during the financial year. |
| 08 Mobility | 635 649 | 630 900 | 630 900 | 140 001 | 141 235 | 143 194 | 146 438 | 570 868 | 60 032 | 9,5% | 9,5% | The underspending was driven by delays in filling vacant posts and appointing Traffic Law Enforcement (TLE) Officers. Additional savings arose because officers, appointed on one year contracts for 2026/27, were remunerated at Salary Level 3, whereas permanent appointments had been budgeted at Salary Level 6. |
| 09 Environmental Affairs and Development Planning | 279 947 | 266 049 | 266 049 | 65 276 | 65 769 | 67 775 | 65 046 | 263 866 | 2 183 | 0,8% | 0,8% | The underspending was due to delays in recruitment processes. Posts will be filled in the 2026/27 financial year. |
| 10 Infrastructure | 1 012 562 | 1 012 562 | 1 012 562 | 247 604 | 249 156 | 269 132 | 260 491 | 1 026 383 | (13 821) | -1,4% | -1,4% | The over expenditure was due to acceleration of recruitment through the Department of Infrastructure (DoI), funding temporary capacity of dedicated personnel at Department of the Premier. |
| 11 Agriculture | 518 997 | 484 809 | 484 809 | 117 166 | 114 924 | 120 304 | 115 985 | 468 379 | 16 430 | 3,4% | 3,4% | The underspending was mainly due to delays in filling posts for various reasons and unplanned exits during the year due to resignations, transfers out and death. There were a number of senior management posts vacated during the year due to retirements. |
| 12 Economic Development and Tourism | 156 147 | 139 673 | 139 673 | 32 553 | 34 586 | 36 911 | 37 359 | 141 409 | (1 736) | -1,2% | -1,2% | The overspending occurred because the Department, working with the Corporate Recruitment Unit, implemented a targeted recruitment drive after the Adjusted Estimates process. This strategy aimed to speed up the filling of vacant posts and appointment of interns, which increased expenditure beyond the allocated budget. Importantly, the additional costs were fully covered by savings identified in other areas of the Department, ensuring that overall spending remained within available resources. |
| 13 Cultural Affairs and Sport | 267 811 | 257 378 | 257 378 | 62 601 | 60 968 | 65 137 | 62 409 | 251 115 | 6 263 | 2,4% | 2,4% | The under expenditure relates to delays in the filling of vacant funded posts, as well as retirements and resignations during the financial year. |
| 14 Local Government | 238 570 | 221 921 | 221 921 | 53 449 | 53 301 | 55 347 | 54 137 | 216 234 | 5 687 | 2,6% | 2,6% | The underspending was due to staff exits and delays in filling of the vacant posts. Funds has been reprioritised towards the urgent need for additional aerial firefighting support. |
| Grand Total | 214 206 124 | 217 536 622 | 217 957 198 | 52 472 231 | 53 657 219 | 56 371 115 | 54 182 585 | 216 683 150 | 1 274 048 | 0,6% | 0,6% | |

NOTES:

1. Available funds column: Represents Adjusted Estimate after final virements and shifts
2. Total Expenditure column: 2021/22 - 2024/25 = Audited Outcome
3. Total Expenditure column: 2025/26 = Unaudited Outcome
4. Table excludes Vote 2: Provincial Parliament