







ANNUAL REPORT 2025/26

PR 185/2026 ISBN: 978-1-183491-947-8

agriculture, rural development, land & environmental affairs
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

MPUMALANGA
THE PLACE OF THE RISING SUN

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Part A



GENERAL INFORMATION



1. DEPARTMENT GENERAL INFORMATION

CONTACT DETAILS:

HEAD OFFICE

Samora Machel Building, Floor 1 and 2
No 7 Government Boulevard
Riverside Park
Mbombela, 1200
Republic of South Africa

Private Bag x 11219
Mbombela, 1200
Republic of South Africa

Tel: +27 (0)13 766 6067/6068
Fax: +27 (0)13 766 8429
Email: infoardla@mpg.gov.za

BOHLABELA OFFICE

101 Main Road
Thulamahashe, 1365
Republic of South Africa

Private Bag x 1321
Thulamahashe,1365
Republic of South Africa

Tel: +27 (0)13 773 1192
Fax: +27 (0)13 773 1336
Email: ShabanguGM@mpg.gov.za

EHLANZENI DISTRICT OFFICE

Block 4, Aqua Street
Riverside Park Mbombela, 1200
Republic of South Africa

P.O. Box 266
Mbombela, 1200
Republic of South Africa

Tel: 013 759 4000
Fax: 013 759 4165
Email: HNdlovu@mpg.gov.za

NKANGALA DISTRICT OFFICE

Building 16, Government Complex
KwaMhlanga1022
Republic of South Africa

Private Bag x 4017
KwaMhlanga 1022
Republic of South Africa

Tel: +27 (0)13 947 2551
Fax: +27 (0)13 947 2809
Email: masokans@mpg.gov.za

GERT SIBANDE DISTRICT OFFICE

44 Church Street
Ermelo 2350
Republic of South Africa

Private Bag x 9071 Ermelo 2350
Republic of South Africa

Tel: +27 (0)17 819 2076
Fax: +27 (0)17 811 0774
Email: BShongwe@mpg.gov.za

2. LIST OF ABBREVIATIONS/ACRONYMS

AAMP	Agricultural Agro-Processing Master Plan
AGSA	Auditor-General of South Africa
AC	Audit Committee
AO	Accounting Officer
ARC	Agricultural Research Council
APP	Annual Performance Plan
BBBEE	Broad Based Black Economic Empowerment
CASP	Comprehensive Agricultural Support Programme
CFO	Chief Financial Officer
DLRRD	Department of Land Reform and Rural Development
DoA	Department of Agriculture
DFFE	Department of Forestry, Fisheries and the Environment
EPWP	Expanded Public Works Programme
EU	European Union
FMD	Foot-and-Mouth Disease
GNP	Government Nutrition Programme
GNU	Government of National Unity
HACCP	Hazard Analysis and Critical and Control Points
HOD	Head of Department
IAF	Internal Audit Function
MARC	Mpumalanga Agricultural Research Committee
MEC	Member of Executive Council
METT	Management Effectiveness Tracking Tool
MIF	Mpumalanga International FoodMarket
MTDP	Medium Term Development Plan
NEF	National Empowerment Fund
NDP	National Development Plan
PDALA	Preservation and Development of Agricultural Land Act
PFMA	Public Finance Management Act
MESP	Masibuyele Esibayeni Programme
SAGAP	South African Good Agricultural Practices
SMME	Small Medium and Micro Enterprises
SCM	Supply Chain Management
SITA	State Information Technology Agency
ZIP	Zonda Insila Programme
SDIP	Service Delivery Improvement Plan
TELA	TUTELA
TLP	Taking Legislature to the People
TR	Treasury Regulations
TUT	Tshwane University of Technology
UMP	University of Mpumalanga

3. FOREWORD BY THE MEC



I am pleased to submit the Annual Report for the financial year 2025/26, which is the end product of the envisaged outcomes through the legislative mandate entrusted to me as MEC for Agriculture, Rural Development, Land and Environmental Affairs, ensuring that the department continues to contribute to the economic growth of the Province through the sector, hence the support for food security initiatives, increasing agricultural production, creating jobs and tackling the high cost of living.

It is with honour and a strong sense of public duty that I present the department's 2025/26 Annual Performance Report. The department's Annual Performance Report is a reflection of the department's Annual Performance Plan 2025 - 2026, which is informed by the 5-year Strategic Plan 2025 to 2030. It provides an overview of the department's performance and achievements in relation to the MTDP and outcomes.

In line with national policy directives and provincial priorities, the department made significant strides across its core programme areas. Under Administration, we enhanced governance systems and strengthened institutional capacity to improve internal controls and performance management. Our commitment to ethical leadership and fiscal accountability has been pivotal in improving service delivery.

During the year under review, the department made significant strides in improving food security by supporting smallholder and subsistence farmers, boosting household food production, and strengthening extension and advisory services. These efforts increased access to nutritious food and helped build resilience in vulnerable communities. Despite challenges such as adverse weather, particularly heavy rainfall that affected planting, outbreaks of animal diseases that disrupted livestock support, and operational issues including procurement delays and project interruptions, the department responded with a strategic focus.

This strategy emphasises long-term goals such as adopting climate-resilient agricultural practices, enhancing biosecurity and disease control systems, making procurement and service delivery more efficient, and encouraging market-driven production to support farmers' commercialisation. These measures aim to sustain progress in food security while fostering inclusive economic growth and rural development. The department continued to support farmers with livestock through Masibuyele Esibayeni Programme (MESP) for both food security and genetic improvement. The department observes high interest among farmers in livestock production. This is confirmed by the number of applications, which continues to grow each year. This year, the department received more than 3 000 applications. Despite this strong interest, financial resource constraints remain a challenge. The department has developed agricultural infrastructure, such as the Nkanyezi Poultry project, where the poultry houses were completed and received their first stocking on 1 April 2023.

Significant progress has also been made in advancing the operational readiness of the Mpumalanga International FoodMarket (MIF). Only by-laws remain, making the market ready for operations. There are nine(9) market agents who have been appointed by the operator to facilitate trading activities at the market. To date, some statutory requirements have been met.

The department has continued to support the 7 boarding schools and 32 hospitals by providing nutritious food through the Government Nutrition Programme. The farmers have been supported in infrastructure development, with the Nkanyezi Poultry project broiler houses completed and receiving their first stock in March 2026.

The department has maintained its focus on prioritising environmental regulatory services throughout the province and has worked to enhance its capacity to monitor and enforce environmental mandates, including the recently enacted Climate Change Act. In advancing the Just Transition, the department has emphasised inclusivity in any transition towards a low-carbon economy and ensured that no one is left behind. It is guided by the best available science and strategies for addressing the socio-economic challenges faced by those affected, especially vulnerable groups.

During the year under review, the department improved the implementation of environmental legislation, ensuring compliance, as evidenced by the significant decrease in environmental fines/revenue collected, which indicates improved compliance with environmental law. There is further improvement in the section 105 court judgement regarding the poor management of landfill sites by local municipalities.

The department has continued to collect credible data to monitor the state of air quality within the province, with a particular focus on the High Priority Area (Nkangala and Gert-Sibande). During the year in review, the department has also implemented enforcement interventions at facilities causing air pollution and health hazards through compliance and enforcement.

Furthermore, the department recorded a significant increase in vandalism and theft of equipment from stations in the Lekwa (Standerton) local municipality. The department has implemented a surveillance system to curb the challenge.

The department, during the year in review, fully implemented the Climate Change strategies and mainstreamed them into municipal policies for implementation. On Just Transition, the department, in collaboration with an external stakeholder, implemented a hydroponic system at the Eskom repurposing site after decommissioning.

The department has developed the Just Transition Resource Portal to support women, in collaboration with the World Bank, for the Gert Sibande District Municipality, focusing on two local municipalities (Msukaligwa and Govan Mbeki), as an accessible web-based digital platform empowering women to actively participate in the Just Transition phase.

The department facilitated the establishment of the Agripreneur Development Programme and Genesys Analysis to support the Komati Steering Committee in transitioning to a low-carbon economy and society with dignity. It is a practical programme that turns communities affected by the transition into farmers by providing training, skills, and farming experience to support their businesses from inception, in collaboration with Seriti and Eskom.

Across the province, we have partnered with communities and stakeholders to build climate resilience through co-creation of capacity-building initiatives and by promoting environmental awareness campaigns for sustainable living. We have strengthened compliance with environmental legislation and enhanced law enforcement capabilities. Decisive actions have been taken against violators, including issuing directives, imposing fines, and pursuing court action to address non-compliance.

Significant progress has been made in biodiversity management, natural resource conservation, monitoring and reducing greenhouse gas emissions, and promoting renewable energy investments to diversify the economy towards a low-carbon future. The department has actively led and participated in green investment initiatives with partners such as the World Bank, focusing on waste management and the circular economy, including the Zonda Insila Programme aimed at diverting waste from landfills.

The sector remains one of the key economic drivers despite some of the challenges, including outbreaks of foot-and-mouth disease, unpredictable weather patterns, environmental degradation, and geopolitical conflicts affecting the means of production, which lead to high production costs.

The 2025/26 financial year has been marked by significant challenges, particularly recurring outbreaks of Foot-and-Mouth Disease (FMD). These outbreaks have tested the resilience of our animal health systems, the capacity of our veterinary personnel, and the effectiveness of our biosecurity measures.

The persistence and spread of FMD in the province have had serious implications for livestock production, trade, and rural livelihoods. Key challenges during the period included the rapid transmission of FMD, which required intensified surveillance, quarantine enforcement, and vaccination campaigns, often under constrained conditions. Movement restrictions and trade limitations disrupted local and export markets, affecting farmers' incomes and the broader agricultural economy.



Despite these challenges, the department demonstrated commitment and adaptability in mitigating the impact of outbreaks and in safeguarding the province's livestock sector. Looking ahead, the Department will intensify efforts to strengthen animal health systems and build resilience against transboundary animal diseases such as FMD. The strategic focus will include enhancing disease detection through improved data systems, diagnostics, and field-level reporting capacity; promoting stricter enforcement of biosecurity measures and increasing awareness among livestock owners and industry stakeholders; expanding on mass vaccination strategies and ensuring adequate vaccine supply and distribution mechanisms; and strengthening collaboration with national departments, neighbouring provinces, industry bodies, and international partners.

The department remains steadfast in its commitment to protecting animal health, ensuring food security, and supporting economic growth within the agricultural sector. Through sustained investment, strengthened partnerships, and a proactive approach, we are confident we can mitigate future risks and secure a healthier, more resilient livestock industry for Mpumalanga.

Climate change has become a reality and has negatively affected production with the recent floods during the last quarter of the financial year, adversely affecting farmers throughout the province. These floods destroyed crops, animals, infrastructure, water canals, dams, and access roads, and have been declared a national disaster.

THE STRATEGIC FOCUS OVER THE MEDIUM TO LONG TERM PERIOD

The department will continue finalising the statutory requirements, commissioning the ammonia plant, and testing the trading system to ensure the market is ready to trade within the next financial year. The department is forging ahead to implement the Mpumalanga Agro fund, which will improve access to capital for black farmers, accelerate agricultural transformation & reduce duality in the sector by increasing agricultural production and participation in the Agri-economy by black farmers. This initiative has seen the department signing a three-year agreement with the NEF for blended finance to these farmers. Coupled with this, the department has gazetted the Mpumalanga Sourcing Bill, which is intended to allow for meaningful participation of historically disadvantaged persons and emerging farmers in the agricultural sector, to upskill emerging farmers, empower them to seize available opportunities in the sector, and unlock funding through the Mpumalanga Agro-Fund. This Bill will be introduced to the Provincial Legislature in 2026/27 financial year.

The department, in partnership with the Department of Small Business Development, will develop 30 food market squares throughout the province as part of the Market

The Mkhondo Agrihub has been completed and will be operationalised in the next financial year as a distribution centre for the farmers in the Gert Sibande District. The Ammonium plant will be commissioned in the next financial year, and the trading system is in the process of being tested and will be active when the market opens

During the financial year, the department will intensify efforts to strengthen animal health systems and build resilience against transboundary animal diseases such as FMD. The strategic focus will include enhancing disease detection through improved data systems, diagnostics, and field-level reporting capacity; promoting stricter enforcement of biosecurity measures and increasing awareness among livestock owners and industry stakeholders; expanding on mass vaccination strategies and ensuring adequate vaccine supply and distribution mechanisms; and strengthening collaboration with national departments, neighbouring provinces, industry bodies, and international partners.

The department in collaboration with the University of Mpumalanga is in the process of piloting the production of hybrid rice in the province. The department is continuing with the establishment of breeding cattle and sheep at its research farms with the aim of supporting the MESP in the next 3-5 years.

ACKNOWLEDGEMENTS /APPRECIATION

I would like to express my sincere gratitude to the Head of Department and the department's dedicated staff members for their hard work in delivering services to the people of Mpumalanga. I also wish to extend my appreciation to the Portfolio Committee on Agriculture, Rural Development, Land and Environmental Affairs for the continued support and guidance. My appreciation also goes to all oversight bodies, stakeholders, our valued partners, and the farming community for their continuous support and collaboration.



CONCLUSION

In conclusion, the 2025/26 financial year marks the culmination of one strategic cycle and the foundation for the next. Let us move forward with determination to deliver a thriving, equitable, and sustainable agricultural and environmental future for all. Despite some of the challenges faced by our people, farmers in particular, the department remains committed to supporting the sector in keeping the promise of continuous support to the farmers and increasing agricultural production. The department also continues to support the objective of improving the standard of living for all citizens and reducing inequality by creating jobs and ensuring food security.



Ms B.K MOEKETSI
MEC: DEPARTMENT OF AGRICULTURE, RURAL DEVELOPMENT, LAND AND ENVIRONMENTAL AFFAIRS

DATE: 28 AUGUST 2026

4. REPORT OF THE ACCOUNTING OFFICER



Mr. C.M Chunda
HEAD OF DEPARTMENT

During the year under review, the department made progress in key programmes, especially in supporting farmers, strengthening extension services, and improving food security. Notable achievements include increased participation in market training and aid to vulnerable households. Challenges such as procurement delays, climate change, animal disease outbreaks, and infrastructure development challenges affected performance.

The department has implemented two production programmes that are playing a significant role in reducing poverty and tackling hunger. The province has assisted 17,000 farmers and vulnerable households in accessing more than 17,706 ha for grain cultivation. In addition, 693 gardens were supported and 53 farmers were supplied with livestock and poultry. These interventions have been positively impacting efforts to ensure no poverty and zero hunger, in line with Sustainable Development Goals 1 and 2, respectively.

During the year under review, the department continued to implement programmes aimed at promoting agricultural development, rural infrastructure, and economic participation of smallholder farmers. Key achievements included progress towards the operationalisation of strategic infrastructure, such as Eggsellent by Lebo, and the Inkanyezi Poultry project.

Significant progress has also been made in advancing the operational readiness of the Mpumalanga International Food Market (MIF). To date, nine (9) market agents have been appointed by the operator to facilitate trading activities at the market. And the infrastructure development is nearing completion, and trading system is being tested.

The department also successfully completed the Mkhondo Agrihub fresh produce, which was affected by the storm in 2022, marking a significant milestone in strengthening market access for the Gert Sibande District. The department has secured a strategic partnership with the Department of Small Business Development to establish 30 Food Market Squares linked to the MIF across the province, an initiative aimed at expanding market access for smallholder farmers at the ward level. These will be implemented in the new financial of 2026/27.

The department signed a blended funding agreement with the National Empowerment Fund (NEF) to support farmers through matched funding. Under this arrangement, the department contributes 40% of the funding, while the NEF provides 60%, enabling farmers to access finance for infrastructure and production and promoting sustainable agricultural development. To date, eight (8) projects have been approved under the blended funding arrangement. This partnership enables farmers to access capital for infrastructure development, production expansion, and enterprise sustainability.

Despite these achievements, the department experienced operational challenges during the year, including community-related disruptions on infrastructure development and floods in January 2026, which caused infrastructure damage. These factors affected the pace of implementation in some projects and contributed to lower production levels than anticipated. Theft and vandalism in the departmental research farms and air quality monitoring station have been experienced. The department has deployed a surveillance system to safeguard biological assets and vandalism in the air quality monitoring stations, notably the surveillance has minimised theft at the farms.

The department received R279 million during the budget adjustment process to provide relief to farmers affected by the 2024 floods. The relief funding is directed towards the rehabilitation and repair of critical agricultural infrastructure, including earth dams, farm access roads, farm bridges, water pumps and irrigation systems, stormwater drainage, and damaged farming structures. However, there were delays in the implementing these projects due to persistent rains in the fourth quarter, which caused further damage.

The department has made notable progress in strengthening animal health management and disease prevention systems across the province. No outbreaks of avian influenza were recorded during the period under review, reflecting the effectiveness of ongoing surveillance, early detection, and biosecurity measures. There was also an increase in the delivery of primary animal health care services, supported by expanded outreach and veterinary support to livestock farmers. Animal disease surveillance activities were intensified, resulting in improved monitoring, reporting, and response capacity, while the number of samples tested increased, enhancing diagnostic accuracy and early identification of potential disease threats. In addition, Foot-and-Mouth Disease (FMD) vaccination coverage was strengthened as part of broader containment and control efforts, and



abattoir inspection services were consistently conducted to ensure compliance with animal health standards and food safety requirements, and to facilitate safe trade in animal products.

Furthermore, significant progress has been achieved in rabies control, with no cases of dog rabies reported over the past six years and no human canid strain rabies recorded for more than seven years. This demonstrates the sustained effectiveness of the department's integrated rabies surveillance, vaccination, and public health interventions in controlling the disease within the province.

However, outbreaks of Foot-and-Mouth Disease (FMD) during the period under review led key trade partners to impose export bans, resulting in a notable decline in export certification activities. During the 2025/26 financial year, programme operations were largely driven by the need to manage and contain FMD outbreaks, while sustaining the delivery of routine services such as inspections, certification, and animal support. The Programme continued to implement disease control interventions, including mass vaccination with a minimum threshold of 80% of the Provincial Livestock to be vaccinated.

To strengthen the research output, the department appointed a Mpumalanga Agricultural Research Committee (MARC) constituted by different but relevant research experts from ARC, DoA, UMP, Limpopo Department of Agriculture as well Departmental Leadership for Producer Support and Research.

The department is currently not currently accredited to offer credit-bearing training programmes and is still working to obtain AGRISETA accreditation. To offer the formal accredited training programmes, the Department has outsourced the services of accredited training providers for a term of five years and 2025/26 was the 3rd year of the contract.

The department has implemented Climate Change Adaptation and Mitigation strategies to reduce risks and negative impacts caused by extreme changes in weather patterns. The department, in collaboration with various partners and collaborations, is implementing the Provincial Climate Change Adaptation Strategy, the Mitigation Strategy, and the Climate Change Sector Plans (Human settlements and Local Municipalities), to name a few.

The department further implemented the Just and Fair Transition as an integrated approach to decarbonise and transit to a low-carbon economy and sustainable development which brings together social progress, environmental protection, and economic success into a framework of democratic governance, ensuring that the process of transition is people-centred social and economic transformation that creates inclusive, sustainable economies and societies that achieve social, economic, and environmental goals.

The department continued to monitor the compliance of Environmental Management legislations and ensured that EIA are

done timeously and that non compliances are dealt with and has seen collection of revenue of R3 007 million on fines for non-compliance. The department has criminally prosecuted and convicted Thaba Chweu Local Municipality for continued violation emanating from sewage overflow.

The department continued to implement the Greening and ZIP (Zonda Insila Programme), the programme improved the lives of the people by employing 273 EPWP's and expanding them into small recycling businesses while linking them with the market for economic and environmental benefits. The ZIP projects also serve as a climate change intervention by reducing greenhouse gas emissions (methane), which is one of the contributing gases to global warming and climate change.

Overview of the financial results of the department:

The department has spent 92% of its appropriated budget of R1 991 627 billion, with an underspend of R163 546 million in the year under review, compared to 98% spent in the previous year.

Departmental receipts

The department collected a total revenue of R9 732 million, exceeding the amount collected in the previous financial year. This represents an overall overcollection relative to the estimated revenue targets for both periods.

Departmental receipts	2025/2026			2024/2025		
	Esti-mate	Actual-Amount Collected	(Over)/Under Collection	Estimate	ActualAmount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	2 090	3 188	(1 098)	2 103	2 925	(820)
Fines, penalties and forfeits	2 580	3 007	(427)	2 581	2 920	(339)
Interest, dividends and rent on land	390	1 977	(1 587)	196	1 374	(1 178)
Sale of capital assets	-	292	(292)	-	130	(130)
Financial transactions in assets and liabilities	10	1 268	(1 258)	10	1 018	(1 008)
Total	**5 070**	**9 732**	**(4 662)**	**4 890**	**8 366**	**(3 475)**

Revenue performance indicates that the department effectively implemented its collection strategies. Tariffs are determined through benchmarking against similar institutions to ensure appropriateness and competitiveness. In some cases, tariffs are guided by district-specific policies and are tailored to particular services or product categories to promote fairness and consistency. These policies are clearly documented to ensure transparency, and where tariffs are not applicable, such instances are duly recorded.

The over-collection can mainly be attributed to higher fines receipts, interest earned on bank accounts, proceeds from the sale of capital assets, and increased revenue from services rendered by the department. Overall, revenue collection improved compared to the previous year. In addition, the department wrote off debts totaling R266, 990.72, as they were deemed uneconomical to recover.

Programme Expenditure

Programme Name	2025/2026			2024/2025		
	Final Appropria-tion	Actual Expenditure	(Over)/ Under Expenditure	Final Ap-propriation	Actual Expendi-ture	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000

Administration	203 189	200 984	2 205	209 507	209 507	0
Sustainable Resource Manager	344 990	262 811	82 179	56 014	56 008	6
Agricultural Producer	850 852	775 267	75 585	688 365	647 601	40 764
Support and Development						
Veterinary Services	146 173	145 962	211	139 636	139 351	285
Research and Technology Development Services	66 019	65 366	653	66 433	66 433	0
Agricultural Economics Services	164 645	164 641	4	307 875	307 875	0
Structured Agricultural Education and Training	31 388	31 294	94	34 431	33 724	707
Rural Development Coordination	25 436	25 429	7	27 337	27 337	0
Environmental Affairs	158 935	156 327	2 608	141 774	141 774	0
Total	**1 991 627**	**1 828 081**	**163 546**	**1 671 372**	**1 629 610**	**41 762**

The department has spent 92% of its appropriated budget of R1, 991 627 billion in the year under review compared to 98% in the previous year. The underspending amounts to R163, 546 million of which rollover application has been requested for disaster relief projects.

Virements/roll overs

- Section 43 of the PFMA allows the Accounting Officer of the department to transfer funds between main divisions within a vote. This enables to use savings from one main division to cover excess expenditure in another main division within the same vote. However, this transfer is capped at 8% of the amount allocated to the main division.
- The department did submit request for rollovers for projects that are ongoing.

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(18 269)**	**Programme 3: Agricultural Producer Support and Development**		**8 831**
Compensation of employees	savings on compensation of employees	(8 831)	Compensation of employees	to defray access expenditure on compensation of employees.	8 831
			Programme 3: Agricultural Producer Support and Development		**1 522**

Provinces and municipalities Departmental agencies and accounts Households	savings on provinces and municipalities.	(43)	Compensation of employees	to defray access expenditure on compensation of employees.	43
	savings on departmental agencies. savings from households.	(1 382)	Compensation of employees	to defray access expenditure on compensation of employees.	1 382
		(97)	Compensation of employees	to defray access expenditure on compensation of employees.	97
			Programme 3: Agricultural Producer Support and Development		**1 347**
Buildings and other fixed structures	savings on buildings and other fixed structures.	(1 347)	Software and other intangible assets	to defray access expenditure on software and other intangible assets.	1 347
			Programme 3: Agricultural Producer Support and Development		**5 569**
Machinery and equipment	savings on machinery and equipment.	(5 569)	Software and other intangible assets	to defray access expenditure on software and other intangible assets.	5 569
			Programme 3: Agricultural Producer Support and Development		**1 000**
Software and other intangible assets	savings on software and other intangible assets.	(1 000)	Software and other intangible assets	to defray access expenditure on software and other intangible assets.	1 000
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-8,4%**			
Programme 2: Sustainable Resource Use and Management		**(10 418)**	**Programme 3: Agricultural Producer Support and Development**		**10 418**
Buildings and other fixed structures	savings on buildings and other fixed structures.	(10 418)	Goods and services	To defray access expenditure on goods and services.	10 418
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-13,6%**			
Programme 3: Agricultural Producer Support and Development		**(7 266)**	**Programme 3: Agricultural Producer Support and Development**		**7 266**
Buildings and other fixed structures	Savings on buildings and other fixed structures.	(7 266)	Goods and services	To defray access expenditure on goods and services.	7 266
Shifts within the programme as a percentage of the programme budget		-1,0%			
Virements to other programmes as a percentage of the programme budget					
Programme 4: Veterinary Services		**(9 032)**	**Programme 3: Agricultural Producer Support and Development**		**8 922**
Compensation of employees	Savings on compensation of employees	(1 365)	Compensation of employees	To defray access expenditure on compensation of employees.	1 365
Compensation of employees	Savings on compensation of employees	(7 557)	Goods and services	To defray access expenditure on goods and services.	7 557
			Programme 3: Agricultural Producer Support and Development		**110**
Goods and services	Savings on goods and services.	(110)	Goods and services	To defray access expenditure on goods and services for mentorship.	110
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-5,8%**			
Programme 5: Research and Technology Development Services		**(6 000)**	**Programme 3: Agricultural Producer Support and Development**		**6 000**

Compensation of employees	Savings on compensation of employees	(6 000)	Goods and services	To defray access expenditure on goods and services.	6 000
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-8,2%**			
Programme 6: Agricultural Economics Services		**(222)**	**Programme 3: Agricultural Producer Support and Development**		**222**
Compensation of employees	Savings on compensation of employees	(222)	Goods and services	To defray access expenditure on goods and services.	222
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-0,1%**			
Programme 7: Agricultural Education and Training		**(1 517)**	**Programme 3: Agricultural Producer Support and Development**		**1 496**
Compensation of employees	savings on compensation of employees	(1 496)	Goods and services	to defray access expenditure on goods and services.	1 496
			Programme 3: Agricultural Producer Support and Development		**21**
Buildings and other fixed structures	savings on buildings and other fixed structures.	(21)	Software and other intangible assets	To defray access expenditure on software and other intangible assets.	21
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-5,1%**			
Programme 8: Rural Development Coordination		**(447)**	**Programme 3: Agricultural Producer Support and Development**		**447**
Compensation of employees	Savings on compensation of employees	(447)	Goods and services	To defray access expenditure on goods and services.	447
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-1,7%**			
Programme 9: Environmental Affairs		**(14 536)**	**Programme 3: Agricultural Producer Support and Development**		**4 917**
Compensation of employees	Savings on compensation of employees	(4 917)	Goods and services	To defray access expenditure on goods and services.	4 917
			Programme 3: Agricultural Producer Support and Development		**959**
Machinery and equipment	Savings on machinery and equipment.	(959)	Software and other intangible assets	To defray access expenditure on software and other intangible assets.	959
			Programme 3: Agricultural Producer Support and Development		**8 660**
Buildings and other fixed structures	Savings on buildings and other fixed structures.	(8 660)	Software and other intangible assets	To defray access expenditure on software and other intangible assets.	8 660
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-8,8%**			
TOTAL		**(67 707)**	**TOTAL**		**67 707**

Reason for the virement

The reason for the virement was to reallocate funds from one budget category or line item to another within the same budget or appropriation. Virement may be necessary due to various factors such as unforeseen expenses, changes in priorities, or shifting organisational needs. It allows for flexibility in budget management, enabling resources to be redirected to areas where they are most needed without exceeding the overall budgetary limits.

A description of the reasons for unauthorised, fruitless and wasteful expenditure and the amounts involved as well as steps taken to address and prevent a recurrence.

The department did not incur unauthorised, fruitless and wasteful expenditure in the year under review.

Strategic focus over the short to medium term period

Over the short to medium term period, our strategic focus revolves around several key priorities aimed at achieving our organisational objectives and driving sustainable growth.

Public Private Partnerships

None

Discontinued key activities / activities to be discontinued

None

New or proposed key activities

Not applicable

Supply chain management

Unsolicited bid proposals
The department did not receive or conclude any unsolicited bid proposals during the year under review. All procurement was undertaken through competitive and regulated Supply Chain Management (SCM) processes in line with applicable legislation.

SCM processes and systems to prevent irregular expenditure
Unsolicited bid proposals

The department did not receive or conclude any unsolicited bid proposals during the year under review. All procurement was undertaken through competitive and regulated Supply Chain Management (SCM) processes in line with applicable legislation.

Challenges experienced and Resolutions

Challenges:

- Delays in procurement processes due to non-responsive or non-compliant bids
- Capacity constraints arising from vacant funded posts within SCM units
- Frequent changes in SCM regulatory environment requiring continuous updates
- Supplier performance issues affecting service delivery timelines

Resolutions:

- Strengthened bid planning and demand management processes to improve turnaround times
- Filling of critical vacant posts and utilisation of internal capacity where possible
- Continuous training and workshops to keep SCM officials updated on regulatory changes
- Enhanced contract management and supplier performance monitoring

- Implementation of consequence management for non-compliance

Gifts and Donations received in kind from non-related parties

The department did not receive any gifts and donations from non-related parties.

Exemptions and deviations received from the National Treasury

None

Events after the reporting date

None

Other

None

Acknowledgement/s or Appreciation

The department would like to express its appreciation to the Oversight committees for their support and guidance throughout the year in enhancing service delivery.

Special appreciation to the Member of the Executive Council for her leadership and support, farmers, Organised Agriculture, and partners, who continued to ensure food security for all in the province despite the challenges.

Conclusion

The department will continue to ensure that the challenges faced in the year under review are mitigated by implementing strategies as developed.

Approval and sign off



MR C.M CHUNDA
ACCOUNTING OFFICER
DEPARTMENT OF AGRICULTURE, RURAL DEVELOPMENT, LAND AND ENVIRONMENTAL AFFAIRS

DATE 28 AUGUST 2026

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

To the best of my knowledge and belief, I confirm the following:

All information and amounts disclosed throughout the annual report are consistent.

The annual report is complete, accurate and is free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements **(Part F)** have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.

The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2026.

Yours faithfully



MR C.M CHUNDA
ACCOUNTING OFFICER
DEPARTMENT OF AGRICULTURE, RURAL DEVELOPMENT, LAND AND ENVIRONMENTAL AFFAIRS

DATE: 28 AUGUST 2026

6. STRATEGIC OVERVIEW

6.1. Vision

Vibrant, equitable and sustainable communities with a united and transformed agricultural and environmental sector.

6.2. Mission

To facilitate and integrated, comprehensive, sustainable environmental and agricultural development in communities through ensuring social cohesion and collaboration by all sectors of society.

6.3. Values

Guided by the principles of Batho Pele, we will render services particularly based on the following values:

- Result orientated, diligent and professional staff
- Responsive to the needs of all citizens, particularly the poor, women, youth, elderly and persons with disabilities
- Driven by community based development
- A learning organisation that is participatory in its approach and grows from experiences and new knowledge and innovations
- Promote and improve effective, efficient and responsive Departmental systems and use of resources
- Act with honesty, ethical, impartial and with integrity

7. LEGISLATIVE AND OTHER MANDATES

7.1 Legislative Mandates

The Department of Agriculture, Rural Development, Land and Environmental Affairs derives its mandate from the sections of the Constitution of the Republic of South Africa[1], which can be summarised as follows:

- Section 24(b)(iii) (environmental clause) and 27(1)(b) (health care, food, water and social security clause) covers the agriculture value chains—from inputs, production and value adding to retailing.
- Section 197 of the Constitution and read with section 7 (1) and 7 (2) of the Public Services Act of 1994.
- Provisions of schedules 4 and 5 of the Constitution in accordance with section 104 (1) b and the sections 24,25 and 27.

As a concurrent national and provincial legislative competency listed in schedule 4 of the Constitution, the Department, as part of the system of concurrent governance, derives its administrative mandate from both National Parliament and Provincial Legislature. A specific reference is made to the key concurrent functions of agriculture, land, rural development and environment.

[1] Act 108 (1996). The Constitution of the Republic of South Africa, 1996. Government Printers, Pretoria

The Department derives its mandates from a number of Acts and policies. These include but are not limited to the following:

Table 1: Agriculture, Rural Development and Land related Acts

Legislative Mandate	Purpose / Aim
Strategic Plan for South African Agriculture, November 2001	Policy framework that guides the agricultural development imperatives in South Africa
Comprehensive Rural Development Framework Version 2 of 2009	To achieve social cohesion and development of rural areas by ensuring improved access to basic services, enterprise development and village industrialisation
Conservation of Agricultural Resources Act, 1983 (Act 43 of 1983)	Provides framework for the protection of all-natural resources such as water, soil and vegetation. Good sustainable farming practices are promoted using this legislation
The Labour Tenant Act, 1996 (Act 3 of 1996)	Sets the criteria to qualify individuals as a labour tenant
AgriBEE Framework of the Broad-Based Black Economic Empowerment Act, 2004	Establishes the guiding principles for broad based black economic empowerment in agriculture in a manner that seeks to build on the experience of transformation efforts over the past decade
National Water Act 36 of 1998	Regulates water allocation
Plant Breeders' Rights Act 15 of 1976	Regulates registration of plants
Plant Improvement Act 53 of 1976	Regulates the improvements of plants
Agricultural Products Standards Act 119 of 1990	Provides for the standardisation of quality norms for agricultural and related products
Animal Protection Act 71 of 1962	Relates to the prevention and protection of animals against any form of cruelty
Fertilisers, Farm Feeds, Agricultural Remedies and Stock Remedies Act 36 of 1947	Provides for the registration and regulation of fertilizers, farm feeds, agricultural remedies, stock remedies, sterilizing plants and pest control operators
Foodstuffs, Cosmetics and Disinfectants Act 54 of 1972	Controls the sale, manufacture and importation of foodstuffs, cosmetics and disinfectants. This act protects the consumer against foodstuff that is harmful or detrimental to his/her health (including products from animal origin)
Livestock Improvement Act 62 of 1998	Provides for the breeding, identification and utilisation of genetically superior animals in order to improve the

Legislative Mandate	Purpose / Aim
	production and performance of animals in the interest of South Africa
Animal Diseases Act 35 of 1984	This Act provides measures for the control of animal diseases as well as animal parasites and promotes animal health
Animal Identification Act 6 of 2002	Provides for the registration of animal identification marks and matters related to it
Meat Safety Act 40 of 2000	Promotes meat safety and safety of animal products, which includes standards in respect of abattoirs and the importation and exportation of meat
Stock Theft Act 54 of 1972	To provide for the prevention of and control of theft of livestock
Performing Animal Protection Act 24 of 1935	Regulates the exhibition and training of performing animals and the use of dogs for safeguarding
Veterinary and Para-Veterinary Professions Act 19 of 1982	Provides for the registration and control of people practising a veterinary profession and para-veterinary profession, which include veterinarians, animal health technicians and laboratory technologists
The Marketing of Agricultural Products Act 47 of 1996	Provides for the establishment and enforcement of regulatory measures to intervene in the marketing of agricultural products, including the introduction of levies on agricultural products
Medicines and Related Substances Control Act 101 of 1965	Makes provision for the registration and control of medicine intended for human and animal use and the registration of medical devices
Perishable Products Export Control Act 9 of 1983	Regulates the control of export of perishable products
Subdivision of Agricultural Land Act (SALA), Act 70 of 1970 PDALA also	To prevent the excessive fragmentation of agricultural land.
Preservation and Development of Agricultural Land Act (PDALA), Act 39 of 2024	To prevent the fragmentation of agricultural land, to minimize the loss of agricultural land, to promote viable farming units, to encourage the optimal use of agricultural land and to ensure food security while also promoting the sharing of responsibility between the national and provincial departments of agriculture.

Table 2: Environmental Management Related Acts

Legislative Mandate	Purpose / Aim
National Environmental Management Act, Act 107 of 1998	The Act aids in providing for co-operative environmental governance by establishing principles for decision-making on matters affecting the environment, institutions that will promote cooperative governance and procedures for co-ordinating environmental functions exercised by organs of state; sustainable development promoted through environmental education, awareness raising, knowledge sharing, experience and other appropriate means to achieve community empowerment.
National Environmental Management: Protected Areas Act(Act 57 of 2003)	Provides for the protection and conservation of ecologically viable areas representative of South Africa's biological diversity and its natural landscapes and seascapes
National Environmental Management : Biodiversity Act, (Act 10 of 2004)	Provides for the management and conservation of South Africa's biodiversity within the framework of the National Environmental Management Act, 1998; the protection of species and ecosystems that warrant protection; the fair and equitable sharing of benefits arising from bioprospecting involving indigenous biological resources; the establishment and functions of a South African National Biodiversity Institute; and for matters connected therewith
National Environmental Management: Air Quality Act, (Act 39 of 2004)	To reform the law regulating air quality in order to protect the environment by providing reasonable measures for the prevention of pollution and ecological degradation and for securing ecologically sustainable development while promoting justifiable economic and social development; to provide for national norms and standards regulating air quality monitoring, management and control by all spheres of government; for specific air quality measures; and for matters incidental thereto
National Environmental Management :Waste Act,(Act 59 of 2008)	To reform the law regulating waste management in order to protect health and the environment by providing reasonable measures for the prevention of pollution and ecological degradation and for securing ecologically sustainable development; to provide for institutional arrangements and planning matters; to provide for national norms and standards for regulating the management of waste by all spheres of government; to provide for specific waste management measures; to provide for the licensing and control of waste management activities; to provide for the remediation of contaminated land; to provide for the national waste information system; to provide for compliance and

Legislative Mandate	Purpose / Aim
	enforcement; and to provide for matters connected therewith

Table 3: Administrative Related Acts

The Department is guided by some of the following administrative related acts:

Legislative Mandate	Purpose / Aim
Public Finance Management Act	To regulate financial management in the national government and provincial governments; to ensure that all revenue, expenditure, assets and liabilities of those governments are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in those governments; and to provide for matters connected therewith
Public Service Act 103 of 1994	To provide for the organisation and administration of the public service of the Republic, the regulation of the conditions of employment, terms of office, discipline, retirement and discharge of members of the public service, and matters connected therewith
Labour Relations Act no. 66 of 1995	To advance economic development, social justice, labour peace and the democratisation of the workplace
Promotion of Access to Information Act no.2 of 2000	To give effect to the constitutional right of access to any information held by the State and any information that is held by another person and that is required for the exercise or protection of any rights; and to provide for matters connected therewith
Promotion of Administrative Justice Act no.3 of 2000	Gives effect to the right to administrative action that is lawful, reasonable and procedurally fair as well as to the right to written reasons for administrative action as contemplated in section 33 of the Constitution of the Republic of South Africa, 1996
Protection of Personal Information Act 4 of 2013	• To promote the protection of personal information processed by public and private bodies; • To introduce certain conditions so as to establish minimum requirements for the processing of personal information; • To provide for the establishment of an Information Regulator to exercise certain powers and to perform

Legislative Mandate	Purpose / Aim
	certain duties and functions in terms of this Act and the Promotion of Access to Information Act, 2000; • To provide for the issuing of codes of conduct; • To provide for the rights of persons regarding unsolicited electronic communications and automated decision making; • To regulate the flow of personal information across the borders of the Republic
Higher Education Act 101 of 1997	To regulate higher education; to provide for the establishment, composition and functions of a Council on Higher Education; to provide for the establishment, governance and funding of public higher education institutions; to provide for the appointment and functions of an independent assessor; to provide for the registration of private higher education institutions; to provide for quality assurance and quality promotion in higher education; to provide for transitional arrangements and the repeal of certain laws; and to provide for matters connected there with
South African Qualifications Authority Act of 1995,	To provide for the development and implementation of a National Qualifications Framework and for this purpose to establish the South African Qualifications Authority; and to provide for matters connected there with
Further Education and Training Act 98 of 1998	To regulate further education and training; to provide for the establishment, governance and funding of public further education and training institutions; to provide for the registration of private further education and training institutions; to provide for quality assurance and quality promotion in further education and training; to provide for transitional arrangements and the repeal of laws; and to provide for matters connected therewith

7.2 Policy Mandates

The departmental Annual Performance Plan (APP) 2025/26 will cover the first year of the department's Strategic Plan (SP) for the MTDP period 2025/26 to 2025/30.

The following are the key mandates that guide the department:

Agricultural Sector:

The sector draws its mandate from the White Paper on Agriculture. The mandate is aligned with Chapter 6 of the National Development Plan (NDP), which calls for an integrated, inclusive economy through expanded agricultural activity, effective land reform, and sustainable rural development.

The department's work is linked to GNU Priority 1 of the draft 2025-2030 Medium Term Development Plan, focused on economic transformation and job creation.

The department's interventions are aimed at reducing poverty and inequality while creating employment by addressing challenges in agriculture, land reform, and rural development. Over the medium term, the department will prioritize improving agricultural production, revitalizing infrastructure, accelerating support to land reform, and enhancing research and development to strengthen the agricultural value chain. developing agricultural value chains, providing inputs, monitoring production and consumption, and facilitating rural development

Rural Development Sector:

The Constitution of the Republic of South Africa serves as the foundation for all activities related to rural development. Under Section 41(1b), it mandates that all three spheres of government—national, provincial, and local—have a shared responsibility to deliver basic services and meet the needs of their communities. According to Chapter 14, Schedule 4, Part A of the Constitution, rural development falls under the concurrent legislative authority of both national and provincial governments. At the national level, this responsibility is held by the Department of Agriculture, Land Reform, and Rural Development (DALRRD), which is tasked with policy development, strategy, legislation, programs, and oversight. At the provincial level, rural development is managed by the provincial departments of Agriculture and Rural Development.

Chapter 7, Section 152 of the Constitution assigns local governments the responsibility to:

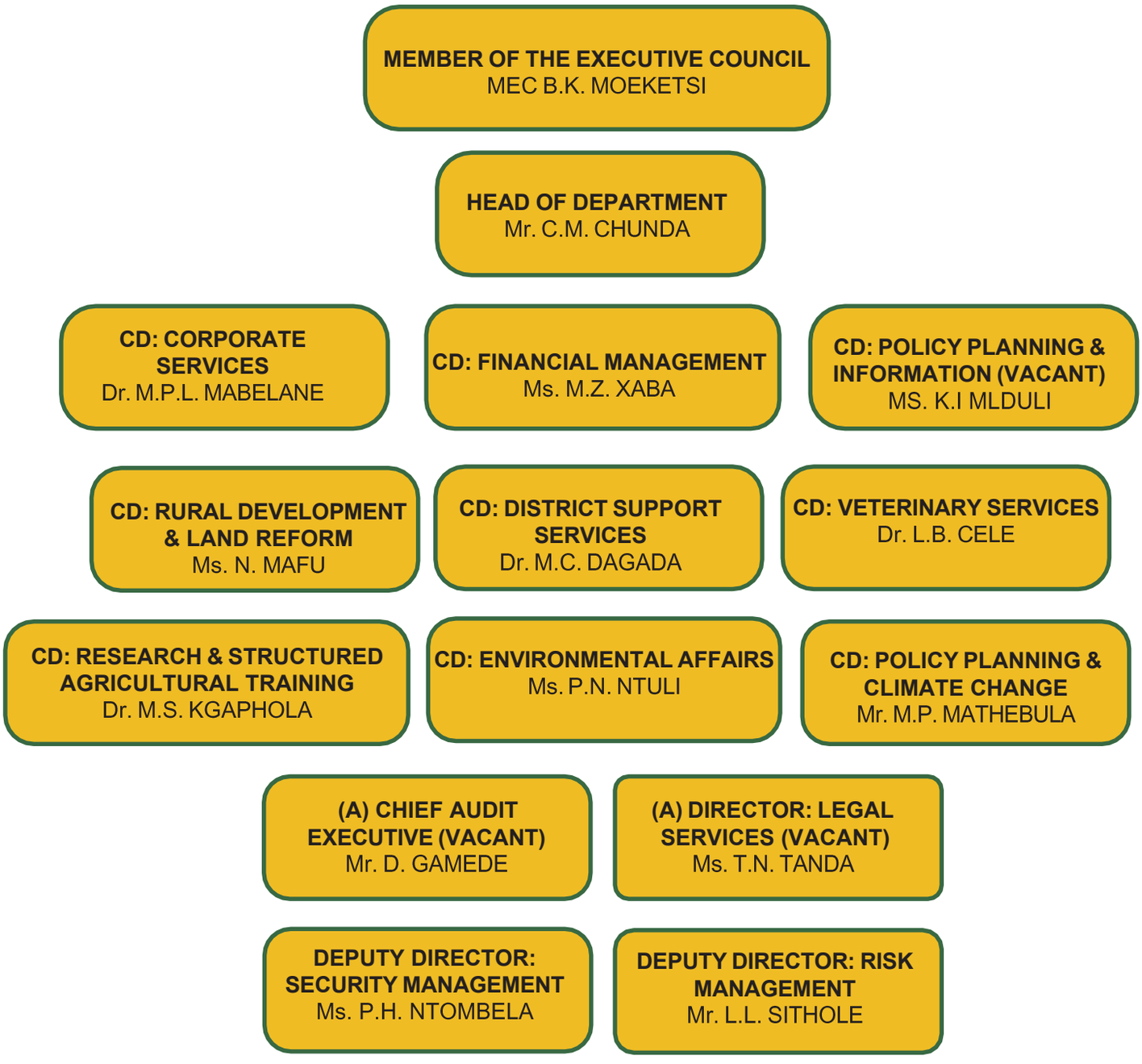
- Provide democratic and accountable governance to local communities.
- Ensure sustainable delivery of services through Integrated Development Plans (IDPs).
- Promote social and economic development through local development plans and programs.
- Promote a safe and healthy environment.
- Encourage and support community participation in local government affairs.

Environmental Management Sector:

The department's environmental mandates are shaped by various policies, including:

- **White Paper on Environmental Policy for South Africa (1996):** Focuses on regulating and managing all environmental activities in the province and developing provincial policies that align with national objectives for integrated environmental management.
- **White Paper on Integrated Pollution and Waste Management:** Provides a national framework for pollution control across land, air, and water.
- **White Paper on National Climate Change Response Strategy:** Guides South Africa's efforts to mitigate the effects of global warming, coordinating strategies and actions from different government bodies and aligning them with global climate change frameworks such as the United Nations Framework Convention on Climate Change.

8 ORGANISATIONAL STRUCTURE



9 ENTITIES REPORTING TO THE MEC

None



Part B



PERFORMANCE INFORMATION



1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information to provide limited assurance in the form of an audit conclusion. The level of assurance provided may be reasonable opinion or limited conclusion or none as predetermined by the AGSA. Assurance in the form of an audit opinion or conclusion on the usefulness and reliability of the reported performance information is currently included in the management report. Material findings are reported in the auditor's report.

Refer to page **188** of the Report of the Auditor-General, published as **Part F: Financial Information.**

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

The department continued to operate with a high vacancy rate, and the terminations made the new appointments' impact to be minimal. However, the department has continued to fill posts funded by both the equitable share and the conditional grant and critical to the appointments is that Engineering and Sustainable Resources Management, Veterinary Services and District Services were considerably assisted. These initiatives aim to mitigate the impact of the vacancy rate.

The department encountered several challenges that included community-related in infrastructure development. To address these challenges, the department implemented corrective measures that included strengthening stakeholder engagement and social facilitation processes to resolve community-related issues and strengthening technical capacity by appointing additional engineers and technical personnel.

The service environment for food production was influenced by both positive factors, such as increased rainfall encouraging planting and rising demand for inputs, and negative factors, including climate variability, animal diseases, procurement issues, and infrastructure challenges affecting aquaculture. The department continued to offer services, including inputs, technical advice, training, and support, while addressing challenges by improving climate adaptation, disease control, procurement, and stakeholder coordination. Rising demand for disaster relief and market interest also affected operations, requiring adaptive strategies to meet beneficiaries' needs.

During the year under review the department was significantly affected by outbreaks of Foot-and-Mouth Disease (FMD) across the entire province which was declared a national disaster. These outbreaks substantially increased demand for veterinary services, requiring the rapid mobilisation of resources for disease control measures such as quarantine enforcement, intensified surveillance, and widespread vaccination campaigns. While these interventions were necessary to contain the spread of the disease, they placed considerable strain on existing human and financial resources, affecting the programme's ability to maintain performance in other service delivery areas, such as routine inspections and regulatory functions.

Additional to the disease outbreaks, the programme faced environmental challenges that further affected service delivery. Prolonged drought conditions in the Ehlanzeni District Municipality adversely affected livestock health, increasing vulnerability to disease and driving higher demand for veterinary interventions.

The department continued to provide essential services directly to the public, particularly livestock farmers, emerging producers, and commercial operators across the province. These services included routine livestock inspections, vaccination campaigns, disease diagnostics, export certification, and the registration and monitoring of abattoirs and animal-related facilities. Mobile veterinary outreach programmes were also implemented to improve access to services in remote and rural areas, ensuring that farmers received critical animal health support. These interventions contributed to the protection of livestock health, food safety, and the sustainability of agricultural livelihoods.

These external developments had a dual impact: they increased the demand for veterinary services while simultaneously constraining the department's capacity to deliver services optimally. The diversion of resources toward emergency response activities led to delays in planned outputs, including livestock inspections, export certification, abattoir registration, and compliance monitoring.

Despite these challenges, the department implemented several corrective measures to stabilize and improve service delivery. These included the reprioritization of resources toward high-risk areas, the intensification of vaccination campaigns to control FMD outbreaks, and the strengthening of disease surveillance systems. Additional efforts were made to improve coordination with stakeholders, including farmers, industry bodies, and other spheres of government, to enhance compliance with disease control measures. Plans are also underway to address capacity constraints through the filling of critical vacancies, improved scheduling of inspections, and the adoption of digital systems to enhance efficiency in service delivery

The department continued to provide expert, problem-focused and client-centric agricultural research, technology development and transfer impacting on development. Agriculture is affected by climate change, and agricultural activities also contribute to global warming. Therefore, assisting farmers in adapting to and mitigating climate change through research and agricultural training is becoming imperative. Thus, in 2025/26 the research programme focused on evaluating new technologies to assist farmers adapt to the impacts of climate. One of the major interventions was the rollout of the TELA seed from Bohlabela and Ehlanzeni to Nkangala, as well as the promotion of aquaculture in the province.

The department provided and facilitated formal and non-formal agricultural skills development through structured vocational education and training programmes. For 2025/26 the department, in collaboration with the Tshwane University of Technology (TUT), developed and offered an Agri-business Management Development Programme at NQF Level 6 for the Unemployed Agricultural Graduates. This was done to address the skills gap identified through a skills audit which indicated that the latter lack project and financial management skills and their placement on farms does adequately equip them with such skills. The programme has introduced capacity-building initiatives and educational tours for farmers to complement the non-formal and formal programmes.

The department faced challenges including theft and vandalism of equipment at its air quality monitoring stations. Additionally, the main service provider for these stations experienced a system hack, which disrupted their ability to properly service the equipment and invoice the department for completed work. However, department has deployed a surveillance system to monitor the biological assets in the research farms and air quality monitoring stations.

The department has continued to realize Section 24 Constitutional right of the environment that is not harmful to health and wellbeing such that through enforcement, criminally prosecuted and convicted Thaba Chweu Local Municipality for continued violation emanating from sewage overflow.

The effect of climate change has become a reality, and the department has finalized the development of the Climate Change Response Strategy for the Agricultural Sector after extensive consultation with stakeholders and role-players in the sector, particularly farmers and household producers. The department has also completed the ground-breaking Mpumalanga Bird Flyways Research Project, that aimed at determining and mapping the movement patterns of migratory birds in the province. The research serves to identifying key flyways to help avoid bird collision risks with wind-turbines to guide safer renewable energy developments, particularly wind farms.

The department worked collaboratively to implement climate change mitigation initiatives aimed at raising awareness and building capacity to reduce greenhouse gas emissions, enhance carbon sinks, protect biodiversity, and promote the greening of the environment.

2.2 Service Delivery Improvement Plan

The department has completed a service delivery improvement plan. The tables below highlight the service delivery plan and the achievements to date.

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Provide support for Waste Management	Municipalities, unemployed youth, participants of ZIP (Zonda Insila Programme) and individuals dealing with waste	5 teams supported with waste management	10 Teams supported with waste management	45 teams supported with waste management
	Unemployed youth and participants of ZIP	6 trainings conducted to upskill waste reclaimers	8 trainings to be conducted to upskill waste reclaimers	12 trainings conducted to upskill waste reclaimers
	Municipalities, unemployed youth, participants of ZIP and individuals dealing with waste	100 clean up campaigns conducted	150 clean up campaigns conducted	418 clean up campaigns conducted
	Municipalities	No landfill site audits conducted	3 landfill site audits conducted	4 landfill site audits conducted
	Municipalities, unemployed youth, participants of ZIP and individuals dealing with waste	40 awareness campaigns conducted	50 awareness campaigns conducted	170 awareness campaigns conducted
Provide agricultural production support	Vulnerable households	12600 vulnerable households supported with agricultural food production initiatives	13090 vulnerable households supported with agricultural food production initiatives	13 202 vulnerable households supported with agricultural food production initiatives
	Farmers/producers, traditional authorities	13100 hectares planted for food production	18750 hectares planted for food production	17 706 hectares planted for food production
	Farmers/producers, schools and churches	590 food gardens supported	690 food gardens supported	693 food gardens supported

Batho Pele arrangements with beneficiaries (Consultation access, etc)

Current/actual arrangements	Desired arrangements	Actual achievements
1 Stakeholder meeting conducted annually to discuss the services delivered by the department (including the recipients of services)	1 Stakeholder meeting conducted annually to discuss the services delivered by the department (including the recipients of services) annually to discuss the services delivered by the department (Consultation of all relevant stakeholders (including recipients of services) on resolving complaints/ satisfaction reports or when developing policies	20 Stakeholder Engagements conducted

Allocation of officials to different areas in each municipality	15% citizen rate of access to services within 50km radius: Distance	Listings of beneficiaries have been done in all programmes where officials are allocated to the beneficiaries.
Address the recipient in their local language while providing the services	100% Local language availability/usage	Meetings have been conducted in the local language and in case of presenting in any other language, it was ensured that a translator is availed
Publish Citizens Report and distribute copies & display on the website	100 copies of the Citizens' Report published and distributed	150 copies of the Citizens' Report published and distributed

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
60 snippets of information is provided to the citizens via Radio/ print media/ website/social media/ /outreach programmes	70 snippets of information provided to citizens via print and electronic media	87 Radio/TV interviews coordinated 185 Print media content published 82 Website Content updated 422 Social media content 230 Outreach programme/ public participation.
Required information of the services is displayed on the website (Update information quarterly or when changes occur)	100% provision of displayed and or updated information on the website	82 (100% of the requirement) departmental website content uploaded

Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Develop system to manage complaints and compliments	Record and register all complaints received	A service provider has been appointed, and processes are underway to develop a digital complaints system
All complaints received will be acknowledged	70% Acknowledgement rate of receipt complaint within 5 days	The department has not received any complaints directly from the Citizens; however, all the complaints/concerns received via overseeing bodies have been responded to within the given timeframe.

2.3 Organisational environment

During the year under review, several programmes in the department experienced significant human resource challenges that impacted service delivery. The resignation and retirement of experienced personnel resulted in a temporary loss of technical capacity and leadership in critical areas. Despite the staffing challenges, the department implemented several measures to address these issues and mitigated service delivery risks and was able to fill critical posts. The department actively participated in the National CCS Programme, on boarding Compulsory Community Service veterinarians during the year. This focus on strengthening critical technical units to restore capacity and in the interim delegated some functions to capable officials to execute pending the recruitment.

2.4 Key policy developments and legislative changes

None

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES



Key achievements include

Building a Capable Ethical and Development State

The department obtained an qualified audit opinion with emphasis of matters, and the department is working hard to improve weaknesses on the internal controls, timely financial reporting, and enhanced compliance with financial management frameworks. A revised risk register and internal control framework were implemented to strengthen financial and operational oversight. One of the department's strategic goals is to achieve 100% compliance with performance assessment. In the 2025/2026 financial year, 97,5% is already achieved.

Inclusive Economic Growth and Job Creation

During the year under review, the department made measurable progress towards achieving the outcomes and impact targets outlined in its Strategic Plan, particularly in advancing food security and enhancing agricultural production. Increased support to smallholder and subsistence producers, coupled with expanded extension and advisory services and the implementation of food production initiatives, contributed to improved household food access, strengthened farmer productivity, and greater participation in agricultural value chains. The department has support farmers with infrastructure that will allow them the full participation of farmers throughout the value chain.

The department has implemented various initiatives designed to expand participation in the agro-processing industry. The department has ensured that the Mpumalanga International Food Market (MIF) comply with the statutory requirements for its readiness to operate. This Market will create the much-needed jobs and a market for farmers.

Reduce Poverty and High cost of living

The department in collaboration with external stakeholders (PETCO, SAFRPOL and Plastic SA) implemented a Waste Reduction Programme through Zonda Insila Programme, created local communities' jobs which benefited 273 beneficiaries, under re-use, recycling initiatives for clean environment, pollution reduction and reducing carbon emissions. The department has created EPWP jobs in both infrastructure development and greening projects.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme 1: Administration

Purpose:

This programme is responsible for the political, financial and administrative management of the department, which ensures an effective and efficient administrative support to all line functions in the department.

Sub-programme

Financial Management

Sub-programme purpose

To offer management support

Institutional outcomes:

- Trust in the public sector
- Digital transformation across the state
- Economic Transformation

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

During the 2025/2026 financial year, the Financial Management sub-programme continued to play a critical role in strengthening governance, improving accountability, and supporting the overall administrative functioning of the department.

The department achieved 85.5% implementation of the Audit Action Plan against a planned target of 100%, reflecting a 14.5% deviation. Despite this shortfall, significant progress was made in addressing audit findings and enhancing internal controls. The underachievement deviation was mainly due to matters under dispute that delayed implementation of certain corrective actions; environmental-related findings that fall outside the department's direct responsibility; and delays in filling critical vacant posts by March 2026, which constrained full implementation capacity.

Notwithstanding these challenges, the progress achieved contributed positively to strengthening governance processes and maintaining public confidence in the department's financial management systems. The department continued to prioritise designated groups through procurement and employment practices, particularly in the awarding of equity contracts and capacity development initiatives. However limited control over procurement outcomes due to competitive bidding requirements; capacity constraints arising from vacant posts; and market limitations in the availability of qualifying bidders from designated groups.
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Sub-programme: 1.4: Financial Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviation**
Trust in the public sector	Audit Action Plan Implemented	Percentage implementation of audit action plan	100% implementation of audit action plan	90% implementation of audit action plan	100% implementation of audit action plan	85.5% implementation of audit action plan	(14.5%)	Attributed to matters under dispute and environmental findings not within the Department's responsibility. Vacant posts could not be completely filled in March 2026
Digital transformation across the state	IT Systems developed	Number of IT systems developed	New indicator	New indicator	1 IT systems developed	1 IT systems developed	0	None
Economic Transformation	Equity Contracts awarded	Percentage of Equity Contracts awarded	New indicator	New indicator	56% Equity Contracts awarded	23% Equity Contracts awarded	(33%)	Contract awards depend on outcome of competition amongst bidders as required by section 217 of the Constitution

Linking performance with budgets

The programme has spent 99% of its allocated budget of R203, 189 million, and 100% spent in the previous financial year.

Sub-programme expenditure

Sub- Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
1.1 Office of the MEC	11 037	11 036	1	11 830	11 830	-
1.2 Senior Management	27 980	27 980	-	36 538	36 538	-
1.3 Corporate Services	70 895	69 194	1 701	75 048	75 048	-
1.4 Financial Management	82 044	81 543	501	78 569	78 568	1
1.5 Communication Services	11 233	11 231	2	7 522	7 523	(1)
Total	**203 189**	**200 984**	**2 205**	**209 507**	**209 507**	**-**

Strategy to overcome areas of under performance

The programme will continue to implement the audit action plan and ensure that all findings are addresses. The measures are in place to monitor and track progress on the implementation of audit action plan.

4.2 Programme 2: Sustainable Resource Use Management

Purpose:

To provide agricultural support services to land users in order to ensure sustainable development and management of natural agricultural resources.

Sub-programmes:

- Agricultural Engineering Services
- Land Care
- Land Use Management
- Disaster Risk Reduction

Sub-programme purpose:

- To provide engineering support according to industry standards with regard to irrigation, on-farm mechanization, value adding, farm structures and resource conservation management.

- To promote the sustainable use and management of natural agricultural resources by engaging in community-based initiatives that support sustainability (social, economic and environmental), leading to improved productivity, food security, job creation and agro ecosystems.
- To promote the preservation, sustainable use and management of agricultural land through the administration of Conservation of Agricultural Resources Act (CARA), Subdivision of Agricultural Land Act (SALA), and Fencing Act
- To provide agricultural disaster risk reduction (prevention, mitigation, preparedness, response and relief) support services to producers and other clients

Institutional outcomes:

Increased Employment and Work Opportunities

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Efforts to promote the adoption of sustainable farming practices, which are critical in enhancing the resilience of the agricultural sector and delivering long-term benefits for farmers, ecosystems, and food security, were sustained. As a result, the department achieved 6,014.20 hectares of land under conservation agriculture. Furthermore, farm management plans covering 10,341.60 hectares were developed to support sustainable farming practices.

In addressing land degradation on grazing land, the department continued to implement interventions through a community-driven approach. This resulted in the creation of 239 work opportunities. A total of 162 youth and 131 women benefited from employment opportunities created through agricultural infrastructure development and land rehabilitation during the year under review.

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Sub-programme: 2.1: Agricultural Engineering Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased infrastructure investment, access, efficiency and costs	Agricultural Infrastructure established	Number of agricultural infrastructure established	12 agricultural infrastructure established	8 agricultural infrastructure established	14 agricultural infrastructure established	9 agricultural Infrastructure established	(5)	Human Resource Capacity within the unit and social conflicts delayed completion of projects.

Increased Employment and Work Opportunities	Jobs created through agricultural infrastructure established	Number of jobs created through EPWP from infrastructure projects	192 jobs created through EPWP from infrastructure projects	133 jobs created through EPWP from infrastructure projects	140 jobs created through EPWP from infrastructure projects	116 jobs created through EPWP from infrastructure projects	(24)	Fewer projects completed than anticipated due to human resource capacity and social conflicts

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Sub-programme: 2.2: Land Care								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Hectares of agricultural land rehabilitated	Number of hectares of agricultural land rehabilitated	8 906.24 hectares of agricultural land rehabilitated	8983.9 hectares of agricultural land rehabilitated	7 643 hectares of agricultural land rehabilitated	7 365.57 hectares of agricultural land rehabilitated	(277.43)	Certain projects areas were excessively wet, inaccessible and unsuitable for planned activities
	Hectares of cultivated fields under Conservation Agriculture practises	Number of hectares of cultivated land under Conservation Agriculture practices	4 438 hectares of cultivated land under Conservation Agriculture practices	4 528 hectares of cultivated land under Conservation Agriculture practices	4 682 hectares of cultivated land under Conservation Agriculture practices	6 014.20 hectares of cultivated land under Conservation Agriculture practices	1 332.20	Due to increased adoption of conservation agriculture practices and favourable weather conditions in some part of the province
	Green jobs created	Number of green jobs created	254 green jobs created	242 green jobs created	220 green jobs created	239 green jobs created	19	Delayed projects start necessitated an increased labour force to meet implementation timelines.

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Sub-programme: 2.3: Land Use Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Agro-ecosystem management plans developed	Number of agro-ecosystem management plans developed	1 ecosystem management plans developed	1 ecosystem management plans developed	1 ecosystem management plans developed	1 ecosystem management plan developed	0	None
	Farm management plans developed	Number of farm management plans developed	15 farm management plans developed	17 farm management plans developed	15 farm management plans developed	18 farm management plans developed	3	Additional requests received from farmers who needed assistance.
	Hectares planned for farming purposes	Number of hectares planned for sustainable farming purposes	13 931.8 hectares planned for sustainable farming purposes	13 543.7 hectares planned for sustainable farming purposes	6 750 hectares planned for sustainable farming purposes	10 341.60 hectares planned for sustainable farming purposes	3 591.6	The actual hectares of the farms were larger than estimated, and the indicator is dependent on the request that are received from farmers.

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Sub-programme: 2.4: Disaster Risk Reduction								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Awareness on disaster risk reduction conducted	Number of awareness campaigns on disaster risk reduction conducted	12 awareness campaigns on disaster risk reduction conducted	12 awarenes s campaign s on disaster risk reduction conducted	12 awareness campaigs on disaster risk reduction conducted	12 awarene ss campaig ns on disaster risk reductio n conduct ed	0	None
	Surveys on uptake for early warning informatio n conducted	Number of surveys on uptake for early warning informatio n conducted	4 surveys on uptake for early warning information conducted	4 surveys on uptake for early warning information conducted	4 surveys on uptake for early warning information conducted	4 surveys on uptake for early warning information conducted	0	None
	Disaster risk managem ent programm es implement ed	Number of disaster risk reduction services manage d	4 disaster risk reduction services managed	4 disaster risk reduction services managed	4 disaster risk reduction services managed	4 disaster risk reduction services managed	0	None

Linking performance with budgets

The programme has spent 76% of its allocated budget of R344, 990 million compared to the 100% spent in the previous year. The reason for under spending was due to the disaster relief fund which could not be finished however rollover of funds will be applied.

Sub-programme expenditure

Sub- Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
2.1 Agricultural Engineering Services	44 244	40 686	3 558	35 907	35 908	-1
2.2 Land Care Services	14 274	14 252	22	12 963	12 958	5
2.3 Land Use Management	2 993	2 300	693	2 641	2 640	1
2.4 Disaster Risk Management	283 479	205 573	77 906	4 503	4 502	1
Total	**344 990**	**262 811**	**82 179**	**56 014**	**56 008**	**6**

Strategy to overcome areas of under performance

The department has strengthened technical and project management capacity within the Project Management Unit (PMU) through the appointment of additional engineers and technical personnel to improve project planning, contract management, infrastructure oversight, and implementation monitoring to ensure that projects are completed within planned timeframes and that the anticipated employment opportunities are realised.

To address delays caused by social conflicts and community-related disruptions, the department has intensified stakeholder engagement and social facilitation processes, including collaboration with local leadership structures and communities to promote stability and minimise project stoppages.

In response to weather-related implementation challenges, the department will improve project planning to ensure earlier approval of business plans and commencement of land care projects before the rainy season.

4.3 Programme 3: Agricultural Producer Support and Development

Purpose:

To provide support to producers through agricultural development programmes. Enable and support transformation of the agriculture sector to actively contribute to economic growth, inclusion, equality and the creation of decent work. Increase food production through producer support and development initiatives.

Sub-programmes:

- Producer Support Services
- Extension and Advisory Services
- Food Security

Sub programmes purpose:

- To provide producer support services for sustainable agricultural development in line with the National Policy on Comprehensive Producer Development Support
- To promote knowledge transfer and skills development as the foundation for equitable, productive, competitive, profitable and sustainable agricultural value chain enterprises
- To support, advise and coordinate the implementation of National Policy on Food and Nutrition Security

Institutional outcomes:

Increased Employment and Work Opportunities

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The programme demonstrated strong overall performance, with most output indicators met or exceeded. It effectively contributed to the departmental outcome of increased employment and work opportunities, while also advancing key government strategic priorities, including food security, rural development, and inclusive economic growth. The consistent overachievement in advisory services, farmer training, and food security interventions reflects a responsive, demand-driven approach to service delivery. While certain challenges affected performance in specific areas, the department implemented appropriate corrective measures to address these constraints.

Producer Support Services

The sub-programme documented a combination of accomplishments and deficiencies relative to its planned objectives. Notably, substantial overachievement was observed in the grain commodity sector, with 280 producers receiving support, compared to the targeted 267. This surplus was principally attributable to favourable rainfall, which facilitated increased production. The targets for cotton and citrus commodities were met in full, indicating stability and consistency in sector support. Additionally, the newly instituted mentorship programme successfully met its target, enabling 106 producers through structured knowledge-transfer initiatives. Conversely, the sub-programme underperformed in the red meat commodity. This shortfall was primarily due to delays in procuring service providers following the expiration of existing contracts.

Extension and Advisory Services

The sub-programme demonstrated strong performance, exceeding most of its planned targets. The overachievement was primarily driven by intensified extension outreach, including commodity group engagements and awareness campaigns addressing critical issues such as animal diseases and improved seed technologies. A significant highlight was the performance of the Smallholder Horticultural Empowerment and Promotion (SHEP) programme, which substantially exceeded its target, with 685 farmers trained against a planned target of 435. This reflects increased demand for market-oriented agricultural production.

Food Security

The sub-programme achieved strong results across most indicators. The number of smallholder and subsistence producers supported exceeded targets, as did the number of vulnerable households benefiting from food production initiatives. Additionally, the number of food gardens supported, and the EPWP job-creation targets were met or exceeded. These achievements were largely driven by increased demand for agricultural inputs, particularly vegetable seedlings, and by favourable rainfall conditions and disaster-relief interventions. However, underperformance was recorded in certain areas. The number of hectares planted could not be achieved due to excessive rainfall, which restricted access to fields in some regions. The livestock support programme underperformed due to disease outbreaks, which increased costs and affected service delivery. Furthermore, aquaculture support targets were not met due to infrastructure delays stemming from social disruptions.

The programme performance during the 2025/2026 financial year underscores the department's commitment to supporting agricultural development and improving livelihoods. Notwithstanding operational and environmental challenges, the programme achieved meaningful progress in enhancing productivity, strengthening farmer capacity, and promoting inclusive growth. Sustained focus on efficiency, resilience, and targeted support will be essential in maintaining and improving performance in subsequent financial years.

The department prioritised the inclusion of women, youth, and persons with disabilities through targeted participation in commodity support and mentorship programmes. Despite these efforts, procurement delays limited outreach to emerging farmers, particularly among vulnerable groups.

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Sub-programme: 3.1: Producer Support Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Production across the agriculture value chain	Number of producers supported in the Red Meat Commodity	17 producers supported in the Red Meat Commodity	73 producers supported in the Red Meat Commodity	16 producers supported in the Red Meat Commodity	7 producers supported in the Red Meat Commodity	(9)	Price escalation on livestock as a result of Foot-and Mouth-Disease outbreak
		Number of producers supported in the Grain Commodity	277 producers supported in the Grain Commodity	265 producers supported in the Grain Commodity	267 producers supported in the Grain Commodity	280 producers supported in the Grain Commodity	13	More grain producers requested for support during early planting season.
		Number of producers supported in the Cotton Commodity	40 producers supported in the Cotton Commodity	36 producers supported in the Cotton Commodity	36 producers supported in the Cotton Commodity	36 producers supported in the Cotton Commodity	0	None
		Number of producers supported in the Citrus Commodity	3 producers supported in the Citrus Commodity	2 producers supported in the Citrus Commodity	1 producer supported in the Citrus Commodity	1 producer supported in the Citrus Commodity	0	None
	Mentorship programmes to capacitate producers with farming knowledge	Number of producers supported with mentorship programme	New indicator	New indicator	106 producers supported with mentorship programme	106 producers supported with mentorship programme	0	None

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Sub-programme: 3.2: Extension and Advisory Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviation**
Increased Employment and Work Opportunities	Farmers supported with agricultural advice	Number of smallholder producers supported with agricultural advice	4 573 smallholder producers supported with agricultural advice	4 521 smallholder producers supported with agricultural advice	2 778 smallholder producers supported with agricultural advice	2 812 smallholder producers supported agricultural advice	34	Due to a cattle commodity group meeting, awareness campaign held to address issues related to Foot-and-Mouth Disease
		Number of subsistence producers supported with agricultural advice	13 353 subsistence producers supported with agricultural advice	13 053 subsistence producers supported with agricultural advice	13 723 subsistence producers supported with agricultural advice	13 811 subsistence producers supported with agricultural advice	88	Due to a cattle commodity group meeting, awareness campaign held to address issues related to Foot-and-Mouth Disease (FMD).
		Number of commercial producers supported with agricultural advice	85 commercial producers supported with agricultural advice	85 commercial producers supported with agricultural advice	82 commercial producers supported with agricultural advice	82 commercial producers supported with agricultural advice	0	None
		Number of farmers trained on Smallholder Horticultural Promotion and Empowerment (SHEP)	New indicator	New indicator	435 Farmers trained on Smallholder Horticultural Promotion and Empowerment (SHEP)	685 farmers trained on Smallholder Horticultural Promotion and Empowerment (SHEP)	250	A large number of farmers than expected turnout for sensitization on stage

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Sub-programme: 3.3: Food Security								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Smallholder producers supported	Number of smallholder producers supports	1 287 smallholder producers supported	1 048 smallholder producers supported	1 230 smallholder producers supported	1 268 smallholder producers supported	38	Due to seedlings requests for disaster relief and TLP identified beneficiaries for support
	Subsistence producers supported	Number of subsistence producers supports	2 490 subsistence producers supported	2 231 subsistence producers supported	2 540 subsistence producers supported	2 671 subsistence producers supported	131	There were more requests than planned
	Policy on Food and Nutrition Security Implemented	Number of vulnerable households supported with agricultural food production initiatives	12 180 vulnerable households supported with agricultural food production initiatives	12 679 vulnerable households supported with agricultural food production initiatives	13 090 vulnerable households supported with agricultural food production initiatives	13 202 vulnerable households supported with agricultural food production initiatives	112	There were more requests than planned
		Number of hectares planted for food production	17 858,55 hectares planted for food production	13 421 hectares planted for food production	18 750 hectares planted for food production	17 706 hectares planted for food production	(1 044)	The persistent heavy rains in the lowveld area made it difficult for producers to access their farms
		Number of food gardens supports	803 food gardens supported	622 food gardens supported	690 food gardens supported	693 food gardens supported	3	Due to more requests for Mandela Day event
		Number of EPWP	586 EPWP jobs	356 EPWP jobs	520 EPWP	520 EPWP	0	None

		jobs created through Phezukomkhono Mlimi	created through Phezukomkhono Mlimi	created through Phezukomkhono Mlimi	jobs created through Phezukomkhono Mlimi	jobs created through Phezukomkhono Mlimi		
		Number of projects/farms provided with livestock through Masibuyele Esibayeni Programme	41 projects/farms provided with livestock through Masibuyele Esibayeni Programme	85 projects/farms provided with livestock through Masibuyele Esibayeni Programme	66 projects/farms provided with livestock through Masibuyele Esibayeni Programme	53 projects/farms provided with livestock through Masibuyele Esibayeni	(13)	Price escalation on livestock as a result of the Foot-and Mouth-Disease outbreaks
		Number of aquaculture/fisheries projects/farms supported	1 aquaculture/fisheries projects/farms supported	2 aquaculture/fisheries projects/farms supported	1 aquaculture/fisheries projects/farms supported	0 aquaculture/fisheries projects/farms supported	(1)	Delays in the completion of infrastructure project at due to social disruptions which affected site access for the contractor to complete the work on time.

Linking performance with budgets

The programme has spent 91% of its allocated budget of R850, 852 million, compared to 94% spent in the previous financial year.

Sub-programme expenditure

Sub-Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
3.1 Producer Support Services and Development	89 297	82 681	6 616	71 525	62 320	9 205
3.2 Extension and Advisory Services	658 459	589 510	68 459	535 373	503 813	31 560
3.3 Food Security	103 096	103 076	20	81 467	81 468	-1
Total	**850 852**	**775 267**	**75 585**	**688 365**	**647 601**	**40 764**

Strategy to overcome areas of under performance

To address the underperformance recorded during the year under review, the department will implement targeted corrective strategies aimed at strengthening planning, risk management, and service delivery resilience:

The department will enhance procurement planning by initiating sourcing processes well in advance of contract expiry dates and establishing framework agreements or panel contracts to ensure continuity of service delivery. In addition, contract management systems will be strengthened to monitor timelines and trigger early renewal processes, while supplier databases will be expanded to increase competition and reduce dependence on a limited set of service providers.

To mitigate climate-related disruptions, the Department will promote climate-smart agriculture practices, including adjusted planting calendars, improved drainage systems, and the use of resilient crop varieties. Support will also include mechanization assistance to enable timely field access, as well as strengthening early warning systems and advisory services to guide farmers on weather-related risks and adaptive measures.

The department will strengthen biosecurity planning and diversify sourcing strategies by identifying multiple accredited suppliers across disease-free zones. Forward contracting and framework agreements will be explored to stabilise prices and ensure availability. In parallel, collaboration with veterinary services will be intensified to manage and contain disease outbreaks, while contingency plans, including alternative support models (e.g. feed support or restocking at a later stage), will be implemented.

The department will enhance stakeholder engagement and social facilitation processes at project inception to secure community buy-in and minimise disruptions. Risk assessments will be strengthened to identify potential social challenges early, and implementation plans will include conflict resolution mechanisms and partnerships with local leadership structures. Additionally, phased project implementation and contingency scheduling will be applied to ensure that critical infrastructure can be completed within reasonable timeframes.

Collectively, these strategies aim to improve operational efficiency, strengthen resilience to external shocks, and ensure sustained delivery of planned outputs in future reporting periods.

4.4 Programme 4: Veterinary Services

Purpose:

To provide veterinary services to clients to ensure healthy animals, sustainable and profitable animal production enterprises, safe trade in animals and products of animal origin and the wellbeing of animals and the public

Sub-programmes:

- Animal Health
- Veterinary International Trade Facilitation
- To promote the safety of meat and meat products
- Veterinary Diagnostics Services
- Veterinary Technical Support Services

Sub-programme purposes:

- To facilitate and provide animal health services, in order to protect the animals and public against identified zoonotic and diseases of economic importance, promote primary animal health and welfare programmes / projects, resulting in a favourable zoo-sanitary status that maintains consumer confidence in products of animal origin and enables the export of animals and products of animal origin.
- To facilitate the import and export of animals, products of animal origin and related products through certification of health status
- To promote the safety of meat and meat products
- To provide veterinary diagnostic laboratory and investigative services that support and promote animal health and production towards the provision of safe food
- To provide a veterinary ancillary support service that addresses and promotes the welfare of animals, animal identification and advisory service.

Institutional outcomes:

Increased Employment and Work Opportunities

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

During the financial year under review, the programme achieved a substantial proportion of its planned outputs and output indicators, demonstrating strengthened capacity in animal health management and disease control. Key targets relating to disease surveillance, vaccination campaigns, veterinary inspections, and regulatory compliance were largely achieved, with some areas exceeding expectations due to improved coordination and stakeholder collaboration.

A significant development during the year was the occurrence of outbreaks of Foot-and-Mouth Disease (FMD), which posed a serious threat to livestock production, food security, and trade. By the middle of the fourth quarter the President of the Republic of South Africa declared the FMD a national disaster. Consequently, the programme started to institute extensive vaccination campaign as part of the disease control strategy, which overlapped to the following financial year, resulting in increased vaccination coverage and contributing to improvement in the containment of the outbreaks.

Beyond outbreak response, the programme continued to make notable progress in other controlled diseases routine prevention measures through ongoing vaccination programmes and strengthened surveillance systems. Increased access to veterinary services, particularly in rural and high-risk areas, enabled early detection and rapid response to animal health threats. Compliance with animal health and food safety standards was also

reinforced through regular inspections and certification processes, supporting both public health and market access.

While some deviations from planned targets were recorded, these were largely attributable to the resource and logistical pressures associated with managing the FMD outbreaks. Nonetheless, mitigation measures have been implemented to address these challenges and improve future performance.

The achievement of targets, including the effective management of FMD outbreaks, has contributed significantly to the department's broader outcome on Increased Job Opportunities: Enhanced disease control measures have safeguarded livestock health, protected agricultural livelihoods, and reduced the risk of zoonotic disease transmission. Furthermore, the successful implementation of vaccination campaigns and strengthened regulatory compliance has supported food safety and facilitated continued participation in domestic and international markets which are a catalyst to job creation.

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Sub-programme: 4.1: Animal Health								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Biosecurity policies and strategies strengthened	Number of samples collected for targeted animal disease surveillance	8 771 samples collected for targeted animal disease surveillance	6 719 samples collected for targeted animal disease surveillance	3 491 samples collected for targeted animal disease surveillance	16 941 samples collected for targeted animal disease surveillance	13 450	More samples were collected due to suspected and confirmed FMD outbreaks
		Number of visits to epidemiological units for veterinary interventions	123 647 visits to epidemiological units for veterinary interventions	13 138 visits to epidemiological units for veterinary interventions	12 625 visits to epidemiological units for veterinary interventions	13 394 visits to epidemiological units for veterinary interventions	769	More visits due to the FMD outbreaks
	Animal Disease incidence reduced	Number of animals sampled/tested for controlled animal disease surveillance purposes (excluding FMD, PPR, AI and CBPP)	62 782 animals sampled/tested for controlled animal disease surveillance purposes (excluding FMD, PPR, AI and CBPP)	69 386 animals sampled/tested for controlled animal disease surveillance purposes (excluding FMD, PPR, AI and CBPP)	45 977 animals sampled/tested for controlled animal disease surveillance purposes (excluding FMD, PPR, AI and CBPP)	51 586 animals sampled/tested for controlled animal disease surveillance purposes (excluding FMD, PPR, AI and CBPP)	5 609	More samples collected for other controlled diseases after awareness on FMD

		Number of animal vaccinations against controlled and notifiable animal diseases	422 330 animal vaccinations against controlled and notifiable	405 359 animal vaccinations against controlled and notifiable	319 865 animal vaccinations against controlled and notifiable	485 412 animal vaccinations against controlled and notifiable	165 547	Due to the vaccinations campaigns for the control of FMD outbreaks
		Number of animal inspections for regulatory purposes	4 544 718 animal inspections for regulatory purposes	4 438 249 animal inspections for regulatory purposes	4 301 583 animal inspections for regulatory purposes	4 014 044 animal inspections for regulatory purposes	(287 539)	Due to lower turnout at routine inspection points
		Number of clinical cases attended to	44 468 clinical cases attended to	47 173 clinical cases attended to	42 500 clinical cases attended to	49 695 clinical cases attended to	7 195	Due to higher turnout of cases brought at the clinics than planned

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Sub-programme: 4.2: Veterinary International Trade Facilitation								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Biosecurity policies and strategies strengthened	Number of veterinary certificates issued for export facilitation	3 917 veterinary certificates issued for export facilitation	3 990 veterinary certificates issued for export facilitation	3 151 veterinary certificates issued for export facilitation	2 990 veterinary certificates issued for export facilitation	(161)	As a result of bans to export of commodities affected by FMD outbreaks

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Sub-programme: 4.3 Veterinary Public Health								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment nt and Work Opportunities	Reduce level of risks associated with food	Number of inspections ns conducted d on facilities producing g meat	547 inspections conducted on facilities producing meat	522 inspections conducted on facilities producing meat	490 inspections conducted on facilities producing meat	492 inspections conducted on facilities producing meat	2	Additional inspections were conducted as a check-up inspection n on non-compliance
	Compliance to meat safety legislation	Number of contact sessions held with role players	745 contact sessions held with role players	787 contact sessions held with role players	690 contact sessions held with role players	934 contact sessions held with role players	244	More contact sessions were due to FMD affected cattle monitoring and slaughter
		Number of abattoirs registered	51 abattoirs registered	49 abattoirs registered	49 abattoirs registered	46 abattoirs registered	(3)	Abattoirs could not be registered due to their non-compliance to registration n requirements

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Sub-programme: 4.4: Veterinary Diagnostics Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work	Reduce level risks associat	Number of laboratory tests	46 484 laboratory tests performed	54 282 laboratory tests performed	40 000 laboratory tests performed	55 486 laboratory tests performed	15 486	More samples were submitted

Opportunities	ed with food	performed according g to approved standards	according to approved standards	according to approved standards	according to approved standards	according to approved standards		to the lab than planned

Report against the originally tabled Annual Performance Plan

Sub-programme: 4.5: Veterinary Technical Support Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Address and promotes the welfare of animals, animal identification and advisory services	Number of performing Animals Protection Act (PAPA) registration licenses issued	29 performing Animals Protection Act (PAPA) registration licenses issued	22 performing Animals Protection Act (PAPA) registration licenses issued	28 performing Animals Protection Act (PAPA) registration licenses issued	25 performing Animals Protection Act (PAPA) registration licenses issued	(3)	Three facilities could not be registered due to their non-compliance to registration requirement

Linking performance with budgets

The department has spent 100% of its allocated budget of R146, 173 million which is the same percentage spent in the previous financial year.

Sub-programme expenditure

Sub-Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
4.1 Animal Health	100 263	100 260	3	96 844	96 614	230
4.2 Veterinary Public Health	33 454	33 246	208	33 058	33 003	55
4.3 Veterinary Diagnosis Service	12 456	12 456	-	9 734	9 734	-
Total	**146 173**	**145 962**	**211**	**139 636**	**139 351**	**285**

Strategy to overcome areas of under performance

The Abattoir registration process will be improved by developing clear guidelines, requirements, and turnaround times. It will provide technical support and advisory services to assist abattoir operators in meeting compliance standards, enhance inspection and enforcement mechanisms while linking compliance to market access opportunities and conduct awareness initiatives to encourage unregistered operators to formalize their operations.

The programme will strengthen awareness and education initiatives targeting animal owners, trainers, and event organisers regarding legal requirements for performing animals. It will increase inspection capacity and improve coordination with local authorities and animal welfare organizations, establish monitoring systems to track compliance levels and identify high-risk areas.

Once the situation of FMD is improved through mass vaccinations, the export certification activities will increase. Staff capacity will be improved through continuous training on export requirements and regulatory updates, and the programme will engage exporters to identify bottlenecks and streamline processes to reduce turnaround times.

4.5 Programme 5: Research and Technology Development Services

Purpose

- To provide expert, problem focused and client centric agricultural research, technology development and transfer impacting on development.

Sub-programmes

- Agricultural Research
- Technology Transfer Services
- Research Infrastructure Support Services

Sub-programme purpose:

- To improve the agricultural production through conducting, facilitating and coordinating research and technology development
- To disseminate information on research and technology developed to clients, peers, scientific community and relevant stakeholders
- To manage and maintain research infrastructure facilities (research farms, laboratories) and provide support services to perform its research and technology transfer functions

Institutional outcomes:

Increased Employment and Work Opportunities

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The department, through its research and technology development services, continued to strengthen the technical support to livestock and crop production in the province. The Research and Technology Development Services Programme in collaboration with DALRRD, ARC, commodity associations, tertiary institutions and other stakeholders continue to seek solutions to address challenges facing the agricultural sector such as climate change, pests, disease outbreaks and increased production costs. The programme met all its targets except one indicator, where there was an underperformance.

The researchers also contributed to the building of agricultural scientific knowledge by presenting and publishing peer-reviewed scientific papers based on their research projects. Through the farm assessments and agricultural information packs, the programme continues to provide agricultural natural resource assessment reports to support the successful implementation of Departmental, inter-departmental, and municipal development planning.

The soil laboratory increased its service of providing soil analysis and fertilizer recommendation to farmers and maintained its registration with Agri-Laboratory Association of Southern Africa (AgriLASA) to ensure quality assurance.

The sub-programme Technology Transfer Services supported the agricultural sector, including departmental programmes, farmers, and other government departments, with GIS information, soil survey, and land-use recommendation reports. This enabled the departments and farmers to make informed decisions during planning for projects and farming activities. The land-use recommendations reports assisted in protecting and preserving high-potential agricultural land.

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Sub-programme: 5.1: Agricultural Research								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Research projects implemented	Number of research projects implemented to improve agricultural production	18 research projects implemented to improve agricultural production	18 research projects implemented to improve agricultural production	17 research projects implemented to improve agricultural production	17 research projects implemented to improve agricultural production	0	None
	Popular media articles published	Number of articles in popular media	20 articles in popular media	34 articles in popular media	31 articles in popular media	31 articles in popular media	0	None
	Demonstration trials conducted	Number of demonstration trials conducted	12 demonstration trials conducted	12 demonstration trials conducted	15 demonstration trials conducted	16 demonstration trials conducted	1	Additional trial requests received than anticipated
	Veld/pasture assessments conducted	Number of veld/ pasture assessments conducted	201 veld/ pasture assessments conducted	207 veld/ pasture assessments conducted	200 veld/ pasture assessments conducted	195 veld/ pasture assessments conducted	(5)	Slowed down due to biosecurity measures of the foot and mouth disease

								outbreak
	Soil sample analyzed	Number of soil samples analyzed	500 soil samples analyzed	748 soil samples analyzed	800 soil samples analyzed	812 soil samples analyzed	12	More requests for soil samples received than anticipated

Report against the originally tabled Annual Performance Plan

Sub-programme: 5.2: Technology Transfer Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
A dynamic science, technology and innovation ecosystem for growth	Scientific papers published	Number of scientific papers published	3 scientific papers published	2 scientific papers published	3 scientific papers published	4 scientific papers published	1	An additional scientific paper was published
	Research presented at peer reviewed events	Number of research presentations made at peer reviewed events	6 research presentations made at peer reviewed events	9 research presentations made at peer reviewed events	5 research presentations made at peer reviewed events	8 research presentations made at peer reviewed events	3	More research papers accepted than anticipate
	Research presented at technology transfer events	Number of research presentations made at technology transfer events	124 research presentations made at technology transfer events	109 research presentations made at technology transfer events	79 research presentations made at technology transfer events	118 research presentations made at technology transfer events	39	More requests received than anticipated
	Technologies developed for smallholder producers	Number of new technologies developed for the smallholder producers	1 new technologies developed for the smallholder producers	1 new technologies developed for the smallholder producers	1 new technologies developed for the smallholder producers	1 new technology developed for the smallholder producers	0	None
	Natural resource	Number of	431 agricultural	564 agricultural	592 agricultural	703 agricultura	111	More requests

	investigation reports provided	agricultural information reports compiled	information reports compiled	information reports compiled	information reports compiled	l information reports compiled		received than anticipated
	Natural resource investigation reports provided	Number of Subdivision of Agricultural Land Act recommendation reports compiled	73 Subdivision of Agricultural Land Act recommendation reports compiled	59 Subdivision of Agricultural Land Act recommendation reports compiled	54 Subdivision of Agricultural Land Act recommendation reports compiled	63 Subdivision of Agricultural Land Act recommendation reports compiled	9	More applications were received than anticipated
	Natural resource investigation reports provided	Number of GIS database maintained	90 GIS database maintained	110 GIS database maintained	120 GIS database maintained	120 GIS database maintained	0	None
	Natural resource investigation reports provided	Number of soil survey reports compiled	22 soil survey reports compiled	35 soil survey reports compiled	26 soil survey reports compiled	29 soil survey reports compiled	3	More requests for soil survey reports were received than anticipated

Report against the originally tabled Annual Performance Plan

Sub-programme: 5.3: Research Infrastructure Support Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
A dynamic science, technology and innovation ecosystem for growth	Research infrastructure managed	Number of research infrastructure managed	2 infrastructure managed	2 infrastructure managed	2 infrastructure managed	2 research infrastructure managed	0	None

Linking performance with budgets

The programme has spent 99% of its allocated budget of R66, 019 million, and 100% spent in the previous financial year.

Sub-programme expenditure

Sub-Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
5.1 Agricultural Research	35 220	34 808	412	37 803	37 802	1
5.2 Technology Transfer Services	9 653	9 651	2	8 127	8 127	-
5.3 Research Infrastructure Support Services	21 146	20 907	239	20 503	20 504	-1
Total	**66 019**	**65 366**	**653**	**66 433**	**66 433**	**-**

Strategy to overcome areas of under performance

The underperformance slowed down due to biosecurity measures of the foot and mouth disease outbreak. As the country overcomes FMD and movement to farms will be normalised

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

None

4.6 Programme 6: Agricultural Economics Services

Purpose:

To provide timely and relevant agricultural economic services to ensure equitable participation in the economy.

Sub-programmes:

- Production Economics and Marketing Support
- Agro-Processing Support
- Macroeconomics Support

Sub-programme purposes:

- To provide production economics and marketing services to agri-businesses
- To facilitate agro-processing initiatives to ensure participation in the value chain
- To provide economic and statistical information on the performance of the agricultural sector in order to inform planning and decision-making

Institutional outcomes:

Increased Employment and Work Opportunities

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The programme has linked 383 agribusinesses to various market out of a planned 230. There was an overachievement of 26, which was due to the needs for agribusinesses to be linked to various markets (fresh produce markets, retailers, grain millings and abattoirs) as their produce was ready for the markets. This achievement and overachievement also included 173 (166 agribusinesses and 7 agro processors) who have supplied fresh produce, grain produce and animal produce to the Government Nutrition Programme (GNP) through the Mkhuhlu Agrihub. The food items supplied has been supplied to the seven (7) government boarding schools and 30 hospitals in the province. The programme facilitated Marketing Information Capacity Building (MICB) workshops in Fresh Produce Marketing with the National Department of Agriculture (DOA), where 702 producers in the province were empowered with knowledge to ensure that fresh produce of good quality is supplied to the GNP, other markets and also preparing the producers to supply the Mpumalanga International FoodMarket which is soon to be opened for trading.

The programme has achieved 2221 agri-businesses which were supported with production economic services (including co-op registration, food safety, market information, business planning & linking to finance) out of the 2150 planned for the financial year. The overachievement was due to need from various agribusinesses requiring the support in various aspects of their agribusinesses and the appointment of 6 Agricultural Economists and one Deputy Director on a permanent basis.

During the financial year under review the department has continued to ensure that agribusinesses are certified in the South African Good Agricultural Practice (SAGAP) through the Perishable Products Export Control Board (PPECB) that provide food safety compliance certification and training. Through PPECB the department managed to have 85 agribusinesses being certified on the South African Good Agricultural Practice (SAGAP) for food safety compliance of which 83 is for primary production and 2 is on-farm packing facilities. The programme further capacitated 284 agribusinesses on SAGAP compliance which is food safety requirements for producers to increase their access to a wide range of formal markets. The department also worked with the DoA for provision of training on Hazard Analysis and Critical Control Points (HACCP) for agro-processors in the provinces. In the year under review, it managed to support 59 agribusinesses with agro-processing initiatives which include HACCP training. This aimed to promote and ensure that producers and agro-processors comply with food safety standards at a production and agro-processing level respectively.

The programme managed to support 124 agribusiness for the youth, 149 women and further supported 7 people with disabilities with linkages to markets. It further managed to support 1295 youth, 1035 women as well as 32 people with disabilities with production economic services.

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Sub-programme: 6.1: Production Economics and Marketing Support								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Agri-businesses supported with market access	Number of agri-businesses supported with marketing services	243 agri-businesses supported with marketing services	251 agri-businesses supported with marketing services	357 agri-businesses supported with marketing services	383 agri-businesses supported with marketing services	26	More agri-businesses support renderd with marketing services than anticipated

	Agri-businesses supported with market access	Number of clients supported with production economic services	2 189 clients supported with production economic services	2 066 clients supported with production economic services	2 150 clients supported with production economic services	2 221 clients supported with production economic services	71	More support was provided to clients with production economic services than anticipated
	Agri-businesses supports with BEE	Number of agribusinesses supported with Black Economic Empowerment advisory services	40 agribusinesses supported with Black Economic	45 agribusinesses supported with Black Economic	44 agribusinesses supported with Black Economic	60 agribusinesses supported with Black Economic Empowerment advisory services	16	More agribusinesses supported with BEE advisory services
	Government client boarding schools provided with nutritious food	Number of government boarding schools provided with nutritious food	6 government boarding schools provided with nutritious food	6 government boarding schools provided with nutritious food	6 government boarding schools provided with nutritious food	7 government boarding schools provided with nutritious food	1	The additional boarding school was opened and became operational in July 2025

Report against the originally tabled Annual Performance Plan

Sub-programme: 6.2: Agro-processing Support								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reason s for deviations**
Increased Employment and Work Opportunities	Agri-businesses supported	Number of agri-businesses supported with agro-processing initiatives	38 agri-businesses supported with agro-processing initiatives	51 agri-businesses supported with agro-processing initiatives	44 agri-businesses supported with agro-processing initiatives	59 agri-businesses supported with agro-processing initiatives	15	More agribusinesses needed support on agro-processing initiatives than anticipated

Report against the originally tabled Annual Performance Plan

Sub-programme: 6.3: Macroeconomics Support								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Economic reports	Number of economic reports compiled	4 economic reports compiled	4 economic reports compiled	4 economic reports compiled	4 economic reports compiled	0	None

Linking performance with budgets

The programme has spent 100% of its allocated budget of R164, 645 million which is the same percentage spent in the previous financial year.

Sub-programme expenditure

Sub-Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
6.1 Production Economics and Marketing Support	147 333	147 331	2	291 270	291 270	-
6.2 Macroeconomics Support	17 312	17 310	2	16 605	16 605	-
Total	**164 645**	**164 641**	**4**	**307 875**	**307 875**	**-**

Strategy to overcome areas of under performance

None

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

None

4.7 Programme 7: Agricultural Education and Training

Purpose:

To provide and facilitate structured and vocational agricultural education and training to establish a knowledgeable, prosperous and competitive sector.

Sub-programmes:

- Agricultural Skills Development

Sub programmes purpose:

- To provide and facilitate formal and non-formal agricultural skills development through structured agricultural vocational education and training programmes

Institutional outcomes:

Increased Employment and Work Opportunities

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

To equip the producers and potential producers to effectively participate in the agricultural value chain, the Department through this programme offers formal or credit bearing skills programmes and non-formal or non-credit bearing skills programmes. The programme overachieved the set targets for providing both the formal and non-formal agricultural training programmes. The training was offered as part of the Comprehensive Agricultural Support Programme for both crop and livestock production. The latter also included soft skills such as financial management, project management, farm management and record keeping.

The programme did very well in prioritising women, youth and people living with disabilities in its non-formal skill programmes where 50% of the participants who received non-accredited training were women, 50% were and 2% were persons with disability.

In terms of formal or credit bearing skills bearing programmes, the programme did exceptionally well in prioritising young and female farmers who constituted 70% and 55% respectively. The area that still needs attention is the formal skills programme for persons with disability.

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Sub-programme: 7.2: Agricultural Skills Development								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Skilled producers	Number of participants trained in skills development programmes in the sector	5 224 participants trained in skills development programmes in the sector	5 440 participants trained in skills development programmes in the sector	5 600 participants trained in skills development programmes in the sector	5 617 participants trained in skills development programmes in the sector	17	More participants attended the training than anticipated

	Farmers capacitation to effectively participate in the agricultural sector	Number of formal skills programmes offered	21 formal skills programmes offered	17 formal skills programmes offered	9 formal skills programmes offered	11 formal skills programmes offered	2	Additional programmes were offered due to collaboration with Red Meat Industry Services
	Farmers capacitation to effectively participate in the agricultural sector	Number of farmers completing formal skills programmes	564 farmers completing formal skills programmes	641 farmers completing formal skills programmes	482 farmers completing formal skills programmes	543 farmers completing formal skills programmes	61	More farmers completed formal skills programmes due to collaboration with Red Meat Industry Services

Linking performance with budgets

The programme has spent 100% of its allocated budget of R31, 388 million compared to 98% spent in the previous financial year.

Sub-programme expenditure

Sub-Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
7.1 Agricultural Skill Development	31 388	31 294	94	34 431	33 724	707
Total	**31 388**	**31 294**	**94**	**34 431**	**33 724**	**707**

Strategy to overcome areas of under performance

None

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

None

4.8 Programme 8: Rural Development

Purpose:

To create vibrant, equitable rural communities with food security for all through the sustainable rural economic livelihoods

Sub-programmes:

- Rural Development Coordination
- Social Facilitation

Sub programmes purpose:

- To coordinate comprehensive rural development programme to improve the social and economic livelihoods of rural communities
- To ensure social cohesion amongst communities partaking in agricultural development

Institutional outcomes:

Increase Employment and Work Opportunities

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The programme was able to develop one rural economy plan. All 16 fortune 40 graduated learners were achieved. There was no under or over achievement and all the challengers that were encountered have been solved. The social facilitation to deal with social issues in projects was achieved.

The rural development coordination supported a total 10 females and 8 were youth.

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Sub-programme: 8.1: Rural Development Coordination								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Rural Development programmes co-ordination	Number of Rural Economy plans developed	1 Rural Economy plans developed	1 Rural Economy plans developed	1 Rural Economy plans developed	1 Rural Economy plan developed	0	None
		Number of Rural Economy reports compiled	4 Rural Economy reports compiled	4 Rural Economy reports compiled	4 Rural Economy reports compiled	4 Rural Economy reports compiled	0	None
		Number of Fortune 40 graduated learners supported	35 Fortune 40 graduated learners supported	20 Fortune 40 graduated learners supported	16 Fortune 40 graduated learners supported	16 Fortune 40 graduated learners supported	0	None

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Sub-programme: 8.2: Social Facilitation								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased Employment and Work Opportunities	Social facilitation provided	Number of departmental projects provided with social facilitation	85 departmental projects provided with social facilitation	100 departmental projects provided with social facilitation	80 departmental projects provided with social facilitation	80 departmental projects provided with social facilitation	0	None

Linking performance with budgets

The programme has spent 100% of its allocated budget of R25, 436 million which is the same percentage spent in the previous financial year.

Sub-programme expenditure

Sub-Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
8.1 Rural Development Coordination	20 692	20 691	1	19 630	19 630	-
8.2 Social Facilitation	4 744	4 738	6	7 707	7 707	-
Total	**25 436**	**25 429**	**7**	**27 337**	**27 337**	**-**

Strategy to overcome areas of under performance

None

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

None

4.9 Programme 9: Environmental Affairs

Purpose:

To promote a well-managed, sustainable environment

Sub-programmes:

- Environmental Policy, Planning and Coordination
- Compliance and Enforcement
- Environmental Quality Management
- Biodiversity Management
- Environmental Empowerment Services

Sub programmes purpose:

- To coordinate integrated environmental management and promote sustainable development and cooperative environmental governance by providing environmental policy, planning and co-ordination services
- To ensure an enhanced governance system and capacity
- To promote a well-managed, sustainable environment
- Management and conservation of biodiversity and ecosystems within the province
- To facilitate sustainable development through Environmental Empowerment (Environmental awareness and Environmental education).

Institutional outcomes:

- Improved Energy security and just transition
- Increase Employment and Work Opportunities

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

During the year under review the programme continued to render services across all local spheres of government to mainstream climate change into Integrated Development Plans, while addressing the strategic environmental issues facing the province. Climate Change remains to be one of the most immediate environmental challenges that has become a departmental priority. To this end, number of climate change response interventions were developed including the Just Transition Phase 1 Plan, and mainstreaming climate change issues through local municipalities, policies, plans and programmes.

The programme achievement continued to be above the set target for environmental protection and promotion is a legal mandate and therefore the rights of the citizens must be protected through environmental protection in terms of section 24 of the Constitution of the Republic under Bill of Rights. The programme continues to work closely with external role-players, e.g. (South African Revenue Services) SARS, (South African Police Services) SAPS, (National Prosecuting Authority) NPA, etc. Joint operations were strengthened through these programmes. Services will continue to monitor compliance and enforce environmental legislation within the province.

The department continued to render the legal mandate on Waste and Air Quality throughout the reporting period at highest standards possible. The unit has continued to give technical guidance and support to the District and Local Municipalities in terms of atmospheric emission licensing and waste management in general.

This has been achieved by convening and participating at various intergovernmental virtual and hybrid forums such as the Waste Management Forum and Air Quality Forum where the Air Quality Officers share information and compile reports to the national department.

Ambient Air Monitoring stations performed below the 75% due to theft and vandalism of the instruments, however the department have managed to install a surveillance system to monitor any illegal act around the stations for effective response. Data collected from the stations is therefore published for public information to further the understanding of the quality of air that the communities are breathing.

The programme continued to facilitate a justifiable sustainable economic development as enshrined in terms of section 24 of the Constitution of the Republic (Act 106 of 1996) and promoted sustainable development across all sectors and industries, in line with the National Environmental Management Act (NEMA) and the Environmental Impact Assessment (EIA) Regulations to support the sustainable development agenda of the province, which achievement was affected by vacancy rate during the year.

The programme is also mandated to protect and manage the biodiversity and conservation facilities of the province and to further promote environmental sustainability and conservation of natural assets, however the sub programme experienced a 50% underperformance during the year in review due to number of contributing factors which amongst includes lack of financial resources to implement biodiversity economy strategy.

Programme continued with its legislative mandate requirements in providing environmental empowerment and education to civil society at large. The cross-cutting nature of the programme includes creating environmental awareness through various activities, capacity building workshops for targeted groups (focusing mainly on previously disadvantaged groups and vulnerable societies mostly effected by environmental degradation and Climate Change). In addition, three provincial specific programmes (Greenest Municipality Programme, Climate Change Programme for Schools and the Women in Environment Programme) are implemented by Environmental Empowerment to focus on specific environmental outcomes for targeted groups i.e. youth, women and local municipalities.

The sub-programme achieved all targets as per Annual Performance Plan, with additional achievements in terms of the organic growing medium production and the Greening Mpumalanga Initiative.

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Sub-programme: 9.1: Environmental Policy Planning and Coordination								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Improved Energy security and just transition	Development and implementation of Environmental management instruments planning tools and environmental sector	Number of Legislated Tools Developed	1 Legislated Tools Developed	1 Legislated Tools Developed	1 Legislated Tools Developed	1 Legislated Tools Developed	0	None
		Number of Intergovernmental Sector programmes implemented	2 Intergovernmental Sector programmes implemented	2 Intergovernmental Sector programmes implemented	2 Intergovernmental Sector programmes implemented	2 Intergovernmental Sector programmes implemented	0	None

	programmes	implemented						
		Number of Functional Environmental information Management Systems Maintained	4 Functional Environmental information Management Systems Maintained	5 Functional Environmental information Management Systems Maintained	5 Functional Environmental information Management Systems Maintained	5 Functional Environmental information Management Systems Maintained	0	None
	Development of environmental research projects	Number of Environmental Research Projects completed	1 Environmental Research Projects completed	0 Environmental Research Projects completed	1 Environmental Research Projects completed	1 Environmental Research Projects completed	0	None
	Implementation of climate change programmes and adaptation measures	Number of Climate Change Response interventions implemented	2 Climate Change Response interventions implemented	2 Climate Change Response interventions implemented	2 Climate Change Response interventions implemented	2 Climate Change Response interventions implemented	0	None

Report against the originally tabled Annual Performance Plan

Sub-programme: 9.2: Compliance and Enforcement								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Improved Energy security and just transition	Administrative enforcement notices complied with	Number of administrative enforcement notices issued for non-compliance with environmental management legislation	135 administrative enforcement notices issued for non-compliance with environmental management legislation	199 administrative enforcement notices issued for non-compliance with environmental management legislation	150 administrative enforcement notices issued for non-compliance with environmental management legislation	168 administrative enforcement notices issued for non-compliance with environmental management	18	Received more non-compliance cases and attended to as per legal requirements
	Completed criminal investigations	Number of completed criminal investigations handed	40 completed criminal investigations handed	34 completed criminal investigations handed	22 completed criminal investigations handed	25 completed criminal investigations handed	3	Finalised more cases to be handed

	handed to the NPA	to the NPA for prosecution	to the NPA for prosecution	to the NPA for prosecution	to the NPA for prosecution	to the NPA for prosecution		to NPA for prosecution than anticipated
	Compliance to legal obligations in respect of licensed facilities inspected	Number of compliance inspections conducted	343 compliance inspections conducted	456 compliance inspections conducted	300 compliance inspections conducted	416 compliance inspections conducted	116	Received more complaints than anticipated
	Environmental compliance and enforcement	Number of Section 24G applications finalized	42 Section 24G applications finalized	22 Section 24G applications finalized	15 Section 24G applications finalized	20 Section 24G applications finalized	5	Received more applications than anticipated
	Environmental compliance and enforcement	Number of Joint Partnerships conducted with external role players	4 Joint Partnerships conducted with external role players	5 Joint Partnerships conducted with external role players	5 Joint Partnerships conducted with external role players	5 Joint Partnerships conducted with external role players	0	None

Report against the originally tabled Annual Performance Plan

Sub-programme: 9.3: Environmental Quality Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Improved Energy security and just transition	Environmental authorization permits issued within legislated timeframes (EIA)	Percentage of complete EIA applications finalized within legislated time-frames	98% of complete EIA applications finalized within legislated time-frames	99% of complete EIA applications finalized within legislated time-frames	100% of complete EIA applications finalized within legislated time-frames	99% of complete EIA applications finalized within legislated time-frames	(1%)	The programme lost several experienced case officers dealing with EIA
		Percentage of complete Waste License	100% of complete Waste License application	Not applicable	100% of complete Waste License application	100% of complete Waste License application	0	None

		applications finalized within legislated time-frames	s finalized within legislated time-frames		s finalized within legislated time-frames	s finalized within legislated time-frames		
		Percentage of complete Atmospheric Emission Licenses (AELs) issued within legislated timeframes	0% of complete Atmospheric Emission Licenses (AELs) issued within legislated timeframes	Not applicable	100% of complete Atmospheric Emission Licenses (AELs) issued within legislated timeframes	Not applicable	No applications received	None
	Effective waste management	Number of activities conducted for waste diversion through recycling, re-use and beneficiation	178 activities conducted for waste diversion through recycling, re-use and beneficiation	268 activities conducted for waste diversion through recycling, re-use and beneficiation	150 activities conducted for waste diversion through recycling, re-use and beneficiation	302 activities conducted for waste diversion through recycling, re-use and beneficiation	152	Collaboration with relevant stakeholders enhanced the overachievement
	Air Quality Monitoring Stations reporting to SAAIQS (South African Air Quality information System) meeting minimum recovery standards of 75%	Number of Ambient Air Quality Monitoring Stations managed	6 Ambient Air Quality Monitoring Stations managed	6 Ambient Air Quality Monitoring Stations managed	6 Ambient Air Quality Monitoring Stations managed	6 Ambient Air Quality Monitoring Stations managed	0	None
	Waste Certificates issued	Number of Waste Certificates issued	78 Waste Certificates issued	139 Waste Certificates issued	100 Waste Certificates issued	133 Waste Certificates issued	33	Received more applications than anticipated

Report against the originally tabled Annual Performance Plan

Sub-programme: 9.4: Biodiversity Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased employment and work opportunities	Increase in conservation areas	Number of hectares under the conservation estate	8 499 hectares under the conservation estate	5 572,8 hectares under the conservation estate	5 000 hectares under the conservation estate	0 hectares under the conservation estate	(5000)	Assessments of hectares were conducted and completed, however pending finalization of gazetting processes
	Environmental Authorisation permits issued within legislated timeframes	Percentage of complete biodiversity management permits issued within legislated timeframes	100% of complete biodiversity management permits issued within legislated timeframes	100% of complete biodiversity management permits issued within legislated timeframes	100% of complete biodiversity management permits issued within legislated timeframes	100% of complete biodiversity management permits issued within legislated timeframes	0	None
	Management and protection programmes of conservation areas implemented	Percentage of area of state managed protected areas assessed with a METT score above 67%	0% of area of state managed protected areas assessed with a METT score above 67%	12% of area of state managed protected areas assessed with a METT score above 67%	10% of area of state managed protected areas assessed with a METT score above 67%	12% of area of state managed protected areas assessed with a METT score above 67%	2%	Due to collaboration with external stakeholders in management of nature reserves
	Increase in contribution of Biodiversity jobs to economic growth and development	Number of Biodiversity Economy initiatives implemented	1 Biodiversity Economy initiatives implemented	0 Biodiversity Economy initiatives implemented	2 Biodiversity Economy initiatives implemented	0 Biodiversity Economy initiatives implemented	(2)	Non implementation was due to lack of funding from Department of Forestry, Fisheries and the Environment, (DFFE)

Linking performance with budgets

The programme has spent 98% of its allocated budget of R158, 935million which is the same percentage spent in the previous financial year.

Sub-programme expenditure

Sub-Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
9.1 CD: Office Support	11 932	11 627	305	18 050	18 050	-
9.2 Environ Poll. Plan & Coordination	5 178	5 084	94	6 635	6 635	-
9.3 Compliance & Enforcement	13 592	12 389	1 203	13 273	13 273	-
9.4 Environ Quality Management	32 506	31 504	1 002	26 313	26 313	-
9.5 Environ Empowerment Services	95 727	95 723	4	77 503	77 503	-
Total	**158 935**	**156 327**	**2 608**	**141 774**	**141 774**	**-**

Strategy to overcome areas of under performance

Underperformance in programme 9.3 and 9.4 is realised and will be addressed in according within the 2026/27 financial year, and the programme will ensure that financial resources will be allocated to address the underperformance recorded within the financial year under review.

Underperformance that affected the programme revolved around interrelated issues of budgetary constraints and shortage of staff. The strategy put in place to address this challenge is to collaborate and partner more with relevant stakeholders that can add value to the work. However, regulatory function such as environmental authorisations cannot be outsourced, and the department will continue request that more funding be allocated to this important sector that enables development and protect the environment.

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

None

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

None

5.2. Transfer payments to all organisations other than public entities

The department has transferred R30 million to National Empowerment Fund (NEF) for implementation of the Mpumalanga Agrofund Agreement. The transfer was made in line with the approved Service Level Agreement (SLA) and applicable legislative prescripts, including compliance with section 38(1)(j) of the PFMA. The funding is intended to provide blended finance support through a combination of grant and loan funding to qualifying beneficiaries in the Mpumalanga province.

The programme seeks to improve access to finance, expand agricultural sector. The department has established monitoring and reporting systems through the SLA and joint governance structures with the NEF, these includes regular performance reviews which looks into the projects in the pipeline, financial monitoring and implementation oversight to ensure that funds are utilised for their intended purpose and in line with approved business plans. At the time of reporting, implementation processes on projects in the pipeline was underway. Deals approved are on various commodities that include broilers, layers and vegetable value chains. Engagement with the NEF will continue to ensure effective utilisation of the transferred funds and achievement of the intended developmental outcomes.

The table below reflects the transfer payments made for the period 1 April 2025 to 31 March 2026

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
Mpumalanga Department of Agriculture, Rural Development, Land and Environmental Affairs	National Empowerment Fund	Broiler, Layers and Crop production	Yes	30 000	30 000	None

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

None

6.2. Conditional grants and earmarked funds received

The receiving department should include the following information in the annual report on conditional grants received:

Conditional Grant 1: Comprehensive Agricultural Support Programme (CASP)

Department/ Municipality to whom the grant has been transferred	Mpumalanga Department of Agriculture, Rural Development, Land and Environmental Affairs
Purpose of the grant	To provide effective coordinated agricultural support services through collaborations with industry transformation initiatives where possible To promote and facilitate agricultural development by targeting beneficiaries of land reform and other black producers who have acquired and through private means and are engaged in value-adding enterprises domestically, or involved in export To assist vulnerable South African farming communities to achieve an increase in agricultural production To invest on infrastructure that unlocks agricultural production within strategically identified production areas
Expected outputs of the grant	12 On and off-farm infrastructure provided and repaired, including agro-processing infrastructure 159 Smallholder farmers supported 72 Farmers that are South African Good Agricultural Practices certified 304 jobs created 140 Unemployed graduates placed on small holder commercial farms 1104 Beneficiaries of CASP trained on farming methods or opportunities along the value chain 240000 livestock vaccinated for Foot and Mouth Disease (FMD) 106 farmers mentored 25 Agricultural Advisors and 52 Assistant Agricultural Practitioners recruited and/or maintained in the system within identified production schemes 160 Extension officers trained and 12 deployed to commodity organisations 200 Extension officers provided with ICT equipment

Actual outputs achieved	9 On and off-farm infrastructure provided and repaired, including agro-processing infrastructure 159 smallholder farmers supported 74 producers and 3 on farm packhouses that are South African Good Agricultural Practices certified 116 jobs created 135 unemployed graduates placed on commercial farms 1071 Beneficiaries of CASP trained on farming methods or opportunities along the value chain 377891 livestock vaccinated for Foot and Mouth Disease (FMD) 106 farmers mentored 25 Extension Officers recruited and/or maintained in the system within identified production schemes 135 Extension Officers trained on different technical aspect of Agricultural Production and 4 officials deployed to commodity organisations. (GrainSA, Sub -Trop, CGA and SASRI). 200 Extension officers provided with ICT equipment
Amount per amended DORA	R488 143
Amount transferred (R'000)	R488 143
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality (R'000)	R324 636
Reasons for the funds unspent by the entity	The department was unable to spend R163 546 million of the R279 862 million allocated for disaster relief. The department received the allocation during adjustment budget in November, due to project which are in work-in-progress. However, 100% of the allocation was committed as at 31 March 2026
Monitoring mechanism by the transferring department	Monthly, Quarterly and Annual Reports, Quarterly Review Meetings and Project Site Meetings

Conditional Grant 2: Ilima/Letsema

Department/ Municipality to whom the grant has been transferred	Mpumalanga Department of Agriculture, Rural Development and Environmental Affairs
Purpose of the grant	To assist vulnerable South African farming communities to achieve an increase in agricultural production and invest in infrastructure that unlocks agricultural production within strategically identified commodities/products and production areas
Expected outputs of the grant	• 1 230 smallholder producers supported • 2 540 subsistence producers supported • 13 090 vulnerable households supported with agricultural food production initiatives • 18 750 hectares planted for food production • 690 food gardens supported • 520 EPWP jobs created through Phezukomkhono Mlimi
Actual outputs achieved	• 1 268 smallholder producers supported • 2 671 subsistence producers supported • 13 202 vulnerable households supported with agricultural food production initiatives • 17 706 hectares planted for food production • 693 food gardens supported • 520 EPWP jobs created through Phezukomkhono Mlimi
Amount per amended DORA	R78 222
Amount transferred (R'000)	R78 222
Reasons if amount as per DORA not transferred	Not Applicable
Amount spent by the department/ municipality (R'000)	R78 222
Reasons for the funds unspent by the entity	Not Applicable
Monitoring mechanism by the transferring department	IYM monthly reports, quarterly evaluation reports and presentations made at NSCC

Conditional Grant 3: Land Care

Department who transferred the grant	Department of Agriculture (DoA)
Purpose of the grant	To promote sustainable use and management of natural resources by engaging in community-based initiatives that support the pillars of sustainability (social, economic and environmental), leading to greater productivity, food security, job creation and better well-being for all
Expected outputs of the grant	7 643 hectares of agricultural land rehabilitated. 4 682 hectares of cultivated land under Conservation Agriculture practices 220 green jobs created
Actual outputs achieved	7 365.57 hectares of agricultural land rehabilitated. 6 014.20 hectares of cultivated land under Conservation Agriculture practices 239 green jobs created
Amount per amended DORA	10 341
Amount received (R'000)	10 341
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	10 232
Reasons for the funds unspent by the entity	Cost savings realised during implementation
Reasons for deviations on performance	More hectares were achieved under Conservation Agriculture (CA) due to increased adoption of conservation techniques. Job creation surpassed initial projections in ensuring timeous completion of projects.
Measures taken to improve performance	Scaling out Conservation Agriculture plans
Monitoring mechanism by the receiving department	Project visits, Monthly financial reporting, EPWP reports and Quarterly reports

Conditional Grant 4: Expanded Public Works and Infrastructure Programme (EPWP)

Department who transferred the grant	Department of Public Works and Infrastructure
Purpose of the grant	To incentivise the Provincial department to expand job creation effort through the intensive use of labour and impart skills through training of the unemployed, unskilled and semi-skilled
Expected outputs of the grant	The programme is expected to create work opportunities through the departmental programmes, the department targeted 883
Actual outputs achieved	Through various programmes, the department managed to create 675.69 full time equivalents
Amount per amended DORA	R5 284
Amount received (R'000)	R5 284
Reasons if amount as per DORA was not received	None
Amount spent by the department (R'000)	R5 284
Reasons for the funds unspent by the entity	None
Reasons for deviations on performance	None
Measures taken to improve performance	N/A
Monitoring mechanism by the receiving department	IYM monthly reports, quarterly, annual evaluation reports and presentations made at NSCC

7. DONOR FUNDS

7.1. Donor Funds Received

None

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

Progress made on implementing the capital, investment and asset management plan.

Infrastructure projects which have been completed in the current year and the progress in comparison to what was planned at the beginning of the year.

No.	Project Name	Municipality	Work Completed	Progress
1.	Mantjolo Community Project	Chief Albert Luthuli	Development of storm water and subsoil drainage.	100%
2.	Dr JS Moroka Grain Farmers	Dr JS Moroka	Supply, delivery, installation and commissioning of 1.2M height - 9 strand barbed wire fence for grain farmers.	100%
3.	Kadishi Agricultural Cooperative	Thaba Chweu	Siting, drilling, testing, equipping and reticulation of borehole water.	100%
4.	Mkhondo Agrihub	Mkhondo	Refurbishment of Mkhondo Agrihub packhouse	100%
5.	New Type	Chief Albert Luthuli	Siting, drilling, testing and equipping of borehole	100%
6..	Phunyeletso Vegetable Project	Dr Pixely Ka Isaka Seme	Vegetable Project- siting, drilling and equipping of borehole	100%
7.	Nkanyezi poultry project	Chief Albert Luthuli	Construction of Nkanyezi poultry project	100%
8.	Marapayne Bakgatla	Dr JS Moroka	Construction of office block, quard house and wind breaks	100%
9.	Mpumalanga Agripark	Govan Mbeki	Establishment of tunnels and shade nets at Agri mall project	100%

Infrastructure projects that are currently in progress (list projects) and when are they expected to be completed

No.	Project name	Municipality	Description	Completion Date
1.	Senteeko Tea Estate	City of Mbombela	Electricity supply, sewer system, for Phumlani Village	March 2027
2.	Mpumalanga Agripark (Aquaponics)	Govan Mbeki	Completion of aquaponics facility	Nov 2026
3.	Danica Primary Cooperative	Bushbuckridge	Development of 10 ha irrigation system and development of solar system Supply, delivery and Erection of fence completed	Sept 2026
4.	Elmorah Green	Bushbuckridge	Development of 7 ha irrigation system and development of solar system Supply, delivery and Erection of fence completed	Dec 2026
5.	Inkanyezi Poultry Project	Chief Albert Luthuli	Completion of the poultry abattoir	March 2027

Part C



GOVERNANCE



1. INTRODUCTION

The department remains committed to maintaining the highest standards of governance, which are fundamental to the effective, efficient and economical management of public resources. Sound governance practices are essential in ensuring accountability and transparency in the utilization of funds appropriated by the fiscus.

The department recognizes that an integrated system of risk management, internal control, and ethical conduct forms the cornerstone of good governance. In this regard, the department continues to strengthen its governance structures and oversight mechanisms to provide assurance to stakeholders that public resources are managed responsibly and in line with legislative prescripts.

2. RISK MANAGEMENT

The department has established a proactive and accountable risk management culture, which is progressively being embedded across all levels of the organization. Risk management is integrated into planning, performance management, and operational processes to ensure that risks are identified and managed in a structured and consistent manner.

Risk Management Framework and Processes

The department has approved and implemented a Risk Management Framework, Risk Management Policy, Risk Management Strategy, and Risk Management Implementation Plan, aligned to the National Treasury Public Sector Risk Management Framework. These documents are regularly reviewed and communicated across the department to ensure continued relevance and compliance.

The department conducts annual strategic risk assessments and quarterly risk reviews to evaluate the effectiveness of mitigation strategies and to identify emerging risks. Risks are assessed based on likelihood and impact, and mitigation plans are developed to reduce exposure to acceptable levels in line with the Department's approved Risk Appetite and Tolerance Framework.

Risk Governance and Oversight

The department is supported by a fully functional Risk Management Committee, chaired by an independent external member, which meets quarterly to:

- Review the effectiveness of risk management processes;
- Monitor the implementation of mitigation strategies;
- Advise management on addressing risks outside acceptable levels.

The Audit Committee provides independent oversight of the system of risk management by reviewing quarterly risk reports and evaluating the adequacy and effectiveness of risk mitigation measures. Internal Audit further provides assurance through independent reviews of risk management processes.

Capacity and Accountability

The Risk Management Unit coordinates risk management activities across the department. Management and employees are capacitated through awareness sessions and are expected to take ownership of risks within their respective areas of responsibility.

While progress has been made in strengthening risk management, capacity constraints in certain functional areas remain a challenge. The department continues to address this through targeted recruitment, training, and improved accountability mechanisms.

Progress and Improvements

The department has observed improvements in:

- Integration of risk management into strategic and operational planning;
- Strengthening of internal controls, particularly in financial management;
- Enhanced oversight through governance structures.

However, some risks, particularly those relating to Inadequate human capital, financial reporting, Infrastructure and capital project delivery, Biosecurity and disease out-brake, climate change and environmental sustainability, continue to require focused management attention. The Department has prioritized these areas and enhanced monitoring through the governance structures i.e. Risk Committee and Audit Committee.

Strategic Risk Area	Progress and Improvements
Inadequate Human Capital	The department has intensified recruitment processes to fill critical vacancies
Financial Reporting and Internal Control Environment	Improvements have been made in the integration of risk management into financial oversight processes, supported by strengthened internal controls, enhanced monitoring of audit action plans, and increased governance oversight through the Risk Management Committee and Audit Committee structures.
Infrastructure and Capital Project Delivery	The department has enhanced monitoring of infrastructure-related risks through improved governance oversight, project monitoring mechanisms, and continuous engagement with relevant stakeholders through the social facilitation unit to address implementation delays and infrastructure maintenance challenges caused by project interference by organized groups.
Biosecurity and Disease Outbreaks	The department continues to rollout FMD vaccination campaign. The Department continues to strengthen disease surveillance, awareness initiatives
Climate Change and Environmental Sustainability	The department has strengthened its response to climate change including improved early warning systems, promoting climate smart agriculture, disaster risk mitigation interventions including improved drainage systems, and the use of resilient crop varieties.

Risk Management Approach

The department applies a structured process to risk management:

- **Identification:** Through workshops, management engagements, and environmental scanning;
- **Assessment:** Using a standardized risk rating methodology;
- **Response:** Development and implementation of mitigation plans;
- **Monitoring**: Quarterly reviews, reporting to governance structures;
- **Escalation**: Risks exceeding tolerance levels are escalated to EXCO, RMC, and Audit Committee.

3. FRAUD AND CORRUPTION

The department maintains a zero-tolerance approach to fraud and corruption and has implemented a comprehensive **Fraud Prevention Plan**, supported by an approved Fraud Policy, Whistleblowing Policy, and Ethics Management Strategy.

Implementation and Monitoring

Progress has been made in implementing the Fraud Prevention Plan through:

- Regular awareness and training initiatives;
- Integration of fraud risk assessments into the risk management process;
- Quarterly monitoring of the Fraud Risk Register by the Risk Management Committee.

Reporting Mechanisms

The department has established mechanisms to report fraud and corruption, including:

- The National Anti-Corruption Hotline managed by the Public Service Commission;
- Internal reporting channels that allow for confidential disclosures.

These mechanisms support whistleblowing and protect individuals who report suspected wrongdoing.

Case Management

All reported allegations of fraud and corruption are subjected to formal investigation processes to determine their validity and extent. The department ensures that investigations are conducted in a fair, objective and confidential manner, in line with applicable policies and procedures.

Where allegations are substantiated, appropriate corrective action is taken. This includes the institution of internal disciplinary proceedings in accordance with the Disciplinary Code and Procedures for the Public Service.

In cases where criminal conduct is suspected or confirmed, the department opens criminal cases with the South African Police Service for further investigation and possible prosecution.

The department remains committed to ensuring consequence management, accountability, and the strengthening of internal controls to prevent recurrence of similar incidents.

4. MINIMISING CONFLICT OF INTEREST

The department implements the Financial Disclosure Framework to manage conflicts of interest.

- Designated employees (SMS, MMS, SCM and Finance officials) are required to disclose financial interests annually through the e-Disclosure System.
- The Public Service Commission verifies SMS disclosures, while the department verifies other categories.

Where conflicts are identified:

- Employees are engaged;
- Corrective actions are implemented;
- Disciplinary processes are followed where necessary.

Additional Measures

All employees must obtain prior approval for Other Remunerative Work **(ORW)** in line with Public Service Regulations.

- The department has adopted and implemented a Gift Policy.
- Declaration of interest is mandatory for members serving on bid and oversight committees.
- Service providers are required to declare relationships with state employees.

5. CODE OF CONDUCT

The department has adopted the Public Service Code of Conduct and promotes a culture of ethical behaviour across all levels.

The Code of Conduct is:

- Communicated and accessible to all employees;
- Reinforced through regular awareness and training sessions.

Employees are required to acknowledge the Code of Conduct, and compliance is monitored.

Management of Breaches

Any breach of the Code of Conduct is treated as misconduct and is managed in accordance with the Disciplinary Code and Procedures for the Public Service.

The department continues to strengthen its ethical culture through collaboration between the Risk Management and Labour Relations units, ensuring early detection and prevention of unethical conduct.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Performance Overview:

The department continued to implement Safety, Health, Risk, Environment and quality (SHREQ), measures aimed at promoting a safe and healthy working environment. However, several systemic challenges impacted the full realisation of compliance, particularly in relation to dilapidated infrastructure and delays in receiving and the payment of Injury on Duty (IOD) invoices.

Achievements:

- The department maintained functional SHREQ structures, including Committees and appointed Representatives across most facilities.
- Routine inspections and risk assessments were conducted to identify hazards associated with ageing and dilapidated infrastructure.
- Processes for the management of Injury on Duty (IOD) cases were implemented, including the verification of medical invoices and engagement with service providers.
- During roadshows and induction of new employees, SHREQ issues are addressed

The department is prioritising the development and implementation of maintenance and refurbishment plans. Regular compliance assessments are being conducted to ensure timely identification and escalation of infrastructure-related risks. A Sub-Committed has been established to investigate the possibility of remote working for employees that qualify to work remotely. Measures are being implemented to improve coordination of registration of IODs, receiving invoices and paying them.

7. PORTFOLIO COMMITTEES

The Portfolio Committee scheduled the following meeting with the department for the 2025/26 financial year.

No.	Portfolio Committee Meeting	Date
1.	Fourth Quarter Performance Report Questions & Third Quarter 2024/25 Resolutions	27 May 2025
2.	Annual Performance Plan 2024/25 Resolutions and 2025/26 Budget & APP Questions	01 July 2025
3.	First Quarter Performance 2025/26 Questions	25 September 2025
4.	Second Quarter Performance 2024/25, First Quarter Resolutions & Annual Performance Report 2024/25	27 November 2025
5.	Third Quarter Performance 2025/2026 Questions and Second Quarter Resolutions	12 March 2026
6.	SCOPA 2024/25	07 November 2025

Matters raised by the Portfolio Committee and how the department has addressed these matters

Portfolio Committee Meeting	Matters raised	How the department has addressed them
2025/26 Resolutions on the First Quarter Report (Vote 5)	The department should review and enhance its budget management processes to align spending with planned targets and investigate the causes of underspending on conditional grants, particularly for Land care and Illima Letsema grants to improve expenditure outcomes.	The department acknowledges the Committee's recommendation and committed to aligning its expenditures with the established targets. Recognizing the seasonal impact of the summer planting period on the Ilima Letsema programme, which involves dry land planting, the department has scheduled additional targets for the third quarter to coincide with this critical period. This adjustment aims to support vulnerable households and food gardens in commencing planting activities effectively. Regarding LandCare, underspending was primarily due to delays in the approval of business plans at the national level, which subsequently hindered the timely transfer and implementation of projects. The department has strengthened coordination with the National Department of Agriculture to expedite grant approvals and transfers. Notably, the planning process for the upcoming financial year has already resumed, demonstrating a proactive approach to addressing previous delays and ensuring smoother project implementation moving forward.
	The department must develop and present a comprehensive plan to manage and reduce accruals on a monthly basis. This plan should account for the natural overlap of invoices received near the end of the financial year, aiming for a steady decrease in accruals without attempting a 100 percent cutoff, ensuring the department can effectively implement its planned activities.	The department notes the resolution of the Committee and the directive to develop a comprehensive plan for managing and reducing accruals. The proposed plan includes the following key initiatives: – Monthly accrual monitoring schedule: Establishing a structured schedule aligned with the financial reporting cycle to regularly review and track accruals, ensuring timely identification and management. – Early review of commitments and invoices: Programme managers and finance officials will conduct reviews at month-end to identify potential accruals early, facilitating proactive management. – Capturing and monitoring commitments: All commitments will be documented and monitored to ensure that goods and services delivered are paid within 30 days, thereby reducing outstanding accruals. – Prompt receipt verification: Programme managers will verify receipt of goods and services promptly to prevent delays in invoice processing and payment. – Alignment of expenditure and cash flow projections: Monthly expenditure and cash flow projections will be aligned with approved procurement and implementation plans to ensure the availability of funds for timely payments. – This comprehensive approach aims to enhance financial discipline, improve cash flow management, and minimize unnecessary accruals, thereby strengthening the department's overall financial management practices.

Portfolio Committee Meeting	Matters raised	How the department has addressed them
	The department should collaborate with local municipalities to implement a short sensitization program educating communities that infrastructure, including dip tanks, serves all people regardless of tribal or language affiliations, aiming to address and mitigate perceived tribalism concerns in the distribution and maintenance of these facilities. Additionally, the provincial department should engage with the national department to ensure equitable maintenance and operation of dip tanks across all areas within the Mpumalanga province, addressing the current disparities in operational status.	The department notes the observations and resolution of the committee and confirm that the differences across ethnic groups in the Bushbuckridge area are largely perceptual rather than structural, occasional concerns arise regarding perceived preferential treatment in accessing or controlling services provided by the department. Agricultural infrastructure and facilities, such as dip tanks, animal handling structures, veterinary clinics, and livestock development projects, are highly visible and widely used by the communities, as they are directly linked to their agricultural livelihoods. Because of their prominence and communal nature, these facilities can become symbolic flashpoints for underlying feelings of inequity or exclusion if not managed with sensitivity, fairness, and transparency. The department will embark on the following in trying to deal with the challenges: **Working with the local municipality of Bushbuckridge** Inclusion of local departmental projects into the Local Municipality Integrated Developmental Plan (IDP) will ensure all groups are catered with the projects. On mapping boundaries of the three groups will not be shown but common projects that may be shared by all will be indicated. **Dip tank committees** The department will oversee election of dip tank committees to ensure all groups, ages and gender are represented. **Veterinary services that will be provided** The department will continue to provide comprehensive veterinary services that include clinical consultations, animal health inspections, disease prevention and control programmes, vaccination campaigns, diagnosis and treatment of animal diseases, and other preventive measures. These services will be rendered equitably to all community members, irrespective of race, creed, religion, gender, origin, or orientation. Special priority will be afforded to indigent communities, particularly within the Bushbuckridge Local Municipality, which forms part of the former Comprehensive Rural Development Programme (CRDP) areas. **Awareness and outreach strategies** To enhance public awareness and promote active participation in animal health programmes, the department will implement the following strategies: – Farmers' and Information Days: These sessions will be rotated among the three traditional authorities within the area to ensure broad participation and inclusiveness. Presentations and engagements will be conducted in the local home languages of each traditional group to ensure clear understanding and effective communication. – Public Awareness through Media Platforms: The department, through its Communications Directorate, will intensify awareness campaigns using a combination of radio, print, and social media platforms. Communication will be delivered in at least the three predominant local languages to ensure accessibility and inclusiveness. The department recognizes the importance of effective communication to reach diverse communities. To this end, it will utilize flyers, brochures, and info-toons translated into local languages to ensure messages are accessible and easily understood. Additionally, the department will continue and expand its engagement with both local and national radio stations that broadcast in local languages. These efforts will be allocated alongside the three traditional radio stations already used, aiming to improve coverage, promote inclusivity, and strengthen community engagement across all groups. The utilization of the radio stations will further strengthen the department's efforts to dispel perceptions of partiality in the delivery of services to the communities of Bushbuckridge. By ensuring balanced and inclusive communication across multiple platforms and languages, the department aims to enhance transparency, build public trust, and promote equitable access to veterinary and related services throughout the area. – With regard to incomplete, non-operational, and newly planned dip tanks, the department will continue to collaborate closely with the National Department of Rural Development and Land Reform to ensure the completion of dip tanks previously initiated under their programmes. Efforts will also focus on rectifying deficiencies in non-operational dip tanks constructed through those initiatives, thereby restoring their full functionality. Furthermore, the department will work to ensure that new dip tanks are strategically and equitably distributed across the province to promote fair access to livestock health services for all farming communities.

Portfolio Committee Meeting	Matters raised	How the department has addressed them
	The department should develop and clearly articulate a comprehensive maintenance plan for the vet clinic in Casteel to ensure sustained upkeep and prevent deterioration of the facility. Additionally, the department should liaise with DCSSL to utilize crime prevention wardens to safeguard the facility and consider insourcing security services to do away with external security companies, establish and communicate clear security measures to safeguard the clinic against potential damage or theft, thereby protecting the significant investment made in this state-of-the-art facility.	The maintenance plan for the Casteel Animal Clinic will be integrated into the comprehensive maintenance programme for all offices and clinics under the department. The Casteel facility has been prioritized within this plan, with its repainting identified as the first maintenance activity to be undertaken. In addressing the issue of facility security, the department is engaging with the Department of Community Safety, Security and Liaison (DCSSL) to ensure the provision of appropriate security services to safeguard the clinic. As an immediate intervention, short-term security arrangements will be implemented through the deployment of Crime Prevention Wardens to monitor and protect the premises while long-term security measures are being finalized. The DCSSL, as the competent authority, will subsequently establish a sustainable, long-term security solution to ensure the continuous protection of the facility. These combined measures will enable the clinic to remain safe and fully operational, thereby supporting the uninterrupted provision of essential veterinary services to the surrounding community.
	The department should suspend any further financial assistance to the Nkomazi Citrus project until all outstanding accountability issues are fully resolved. This includes providing clear explanations and evidence for the alleged veld fires, accounting for all departmental funds expended on the project, and establishing clear documentation and accountability for the relocated equipment, ensuring proper asset management and transparency in the use of government resources.	The department has suspended any further financial assistance to the Nkomazi Citrus project pending the full resolution. The project is earmarked for blended funding with the Land Bank and the National Empowerment Fund (NEF) to restore it to full production once the outstanding accountability issues have been resolved. For ease of reference and transparency, the department herewith attaches some pictures of the farm that show extent of damage after the veld fires. 
	The department should mandate a thorough review and compliance check of all municipal bylaws, permits and approvals prior to project initiation to mitigate delays, cost escalations and operational disruptions, and expedite the operationalization of the Mpumalanga International Fresh Produce Market.	The department notes the recommendation and confirms that the Director-General of the province has established a Troubleshooting Committee to conduct a thorough review and compliance check of all municipal bylaws, permits, and approvals applicable to provincial infrastructure projects. This initiative aims to preventing delays on provincial anchor projects. As a result, the department, together with the DPWRT and the City of Mbombela Municipality leadership convened an on-site meeting to ensure that all building permits, occupational approvals, and related municipal authorizations are in place. To date, the department has been granted conditional authorization to operate the market with interim bylaw exemption from the City of Mbombela. However, the two departments are finalizing the remaining statutory approvals with the relevant authorities to expedite the operationalisation of the market.
	The department should enhance project management within Programme 2 by implementing robust stakeholder engagement strategies to mitigate community disruptions, optimise financial resource allocation, improve contractor performance	The department acknowledges the recommendation and to this end, continued to strengthen capacity within the Project Management Unit (PMU) to effectively address challenges related to project implementation, stakeholder coordination, and financial management. Recruitment process is also at its final stages to fill vacant funded posts in this unit.

Portfolio Committee Meeting	Matters raised	How the department has addressed them
	monitoring, and expedite the processing of conditional grants to enable timely project commencement.	
	The department should mandate a thorough review and compliance check of all municipal bylaws, permits and approvals prior to project initiation to mitigate delays, cost escalations and operational disruptions, and expedite the operationalization of the Mpumalanga International Fresh Produce Market.	The department notes the recommendation and confirms that the Director-General of the province has established a Troubleshooting Committee to conduct a thorough review and compliance check of all municipal bylaws, permits, and approvals applicable to provincial infrastructure projects. This initiative aims to preventing delays on provincial anchor projects. As a result, the department, together with the DPWRT and the City of Mbombela Municipality leadership convened an on-site meeting to ensure that all building permits, occupational approvals, and related municipal authorizations are in place. To date, the department has been granted conditional authorization to operate the market with interim bylaw exemption from the City of Mbombela. However, the two departments are finalizing the remaining statutory approvals with the relevant authorities to expedite the operationalisation of the market.
	The department should enhance project management within Programme 2 by implementing robust stakeholder engagement strategies to mitigate community disruptions, optimise financial resource allocation, improve contractor performance monitoring, and expedite the processing of conditional grants to enable timely project commencement.	The department acknowledges the recommendation and to this end, continued to strengthen capacity within the Project Management Unit (PMU) to effectively address challenges related to project implementation, stakeholder coordination, and financial management. Recruitment process is also at its final stages to fill vacant funded posts in this unit.
	The department should intensify operational activities within Programme 4 to enhance service delivery, focusing on increasing vaccination coverage, inspection frequencies, clinical case attendance, and export certification processes to meet planned targets.	The department will intensify its operational activities within Programme 4 to enhance service delivery on the following: **1. Increasing vaccination coverage** To improve herd immunity and reduce the prevalence of transboundary, zoonotic and other diseases that are of interest to pets the following strategies will be implemented – Targeted mass vaccination campaigns will be implemented, focusing on high-risk zones: Foot-and-mouth in the protection zone with vaccination, anthrax and black-quarter routinely and for rabies routinely (ongoing) and campaigns will be intensified during rabies month (September) annually – Cold chain optimisation will be implored, thus strengthening vaccine storage and distribution logistics including mobile coolers. This will ensure effective and efficient utilisation of vaccines and medicines – Community outreach will be improved by collaboration with traditional authorities, farmers' associations and community leaders to improve farmer participation. – Data-driven planning working with the GIS Section of the Department will assist with mapping and vaccination databases to identify low-coverage areas and deploy vaccination teams strategically to improve the low coverage. **2. Increasing inspection frequencies** The following elements will improve inspection frequencies for livestock so that livestock can be ensured of its welfare, health, early detection of diseases and good returns on investment for livestock owners – Scheduled routine inspections: the already established fixed inspection days will be enforced through working together with local chiefs for their re-enforcement. – Risk-based inspections: high-risk areas will be prioritised with resources so that diseases are detected early if they are being propagated. – Capacity building: animal health technicians will be continuously trained on updated legislation and inspection protocols and methodologies through working closely with stakeholders like ARC and universities **3. Enhancing clinical case attendance** To improve animal health outcomes and response time to outbreaks the following strategies will be implemented.

Portfolio Committee Meeting	Matters raised	How the department has addressed them
		– District-based mobile veterinary units for on-site diagnosis and treatment will be increased. – Para-veterinary professionals (veterinary nurses and animal health technicians) will handle minor cases and escalate emergencies to their state veterinarians **4. Strengthening export certification processes** To ensure that compliance with national and international trade standards is achieved, the following strategies will be implemented: – staff competency development: Regular training on export certification for old state veterinarians (refresher course) and new state veterinarians on new or updated developments in the certification environment. This will include the various procedural notices, registration of export facilities and disease freedom requirements, inter alia. – Stakeholder collaboration: Working closely with exporters, export abattoirs, and Department of Agriculture (DoA) to streamline approvals and export facility audits. – Alignment with World Organisation for Animal Health (WOAH) and SADC protocols: Regularly reviewing certification procedures to align with international trade standards, in liaison with the DoA, to ensure streamlining of exportation of consignments.
	The department should develop a tailored programme, similar to the Fortune 40 initiative, specifically targeting women and other disadvantaged groups in rural areas, which first provides them with allocated, equipped, and fenced land, thereby enabling them to meet the prerequisites for receiving livestock, thus empowering rural communities and leveraging their inherent agricultural knowledge and skills.	The department notes the committee's recommendation to support the involvement of historically disadvantaged groups in agricultural initiatives, especially in animal production. The department understand that one of the biggest challenges is gaining access to land, which involves many stakeholders like the National Department of Rural Development and Land Reform, Municipalities, and Amakhosi. The department is committed to working closely with these partners and will continue to encourage them to allocate land to individuals passionate about agriculture, especially in animal husbandry.
	The department should establish a capacity-building programme for CPA members to enhance their skills in project management, financial administration, and conflict resolution; provide support for reviving successful projects through technical assistance or mentorship; and define smart boxes eligibility criteria, application processes, and distribution channels.	The department acknowledges the challenges facing Communal Property Associations (CPAs) in South Africa, including mismanagement, financial maladministration, and conflict among members. Although CPAs are governed by the Communal Property Associations Act 28 of 1996, which delineates the procedures for management and administrative compliance, it mandates continuous capacity-building efforts by the National Department of Rural Development and Land Reform (DALRRD). The national department is tasked with providing training related to management and compliance, whereas the provincial department focuses on empowering existing farmers. There is no specific criterion concerning smart boxes as it's part of the department's farmer support initiatives. The department promotes awareness of its programmes and initiatives among communities, and when farmers submit requests, they specify their preferred programme, which includes the smart box. In certain instances, the department's advisory services may recommend the use of smart boxes based on factors such as soil type, water scarcity, and beneficiary needs.
Resolutions Emanating From 2024/25 Second Quarter Report (VOTE 5)	The department should build on the momentum of improved performance, identify and address challenges hindering achievement of remaining targets, and develop strategies to sustain and enhance performance in future quarters according to the annual performance plan.	The department acknowledges the resolution by the Committee and is committed to strengthening its controls to enhance performance and meet remaining targets. To achieve this, the department conducted a thorough review of reported performance for the Third Quarter, verifying its consistency with supporting documents and the measures implemented to mitigate potential risks. The engagements with programme heads and relevant programme managers were held during monthly and quarterly review sessions to discuss red flags and the effectiveness of proposed corrective measures. Where underperformance was attributed to capacity constraints, the department is actively recruiting additional personnel to address the gaps identified during the Second Quarter. Additionally, the department maintains ongoing oversight of its Annual Performance Plan's implementation, fostering a culture of continuous improvement. Regular review meetings are held to document lessons learned and ensure alignment with organizational objectives.

Portfolio Committee Meeting	Matters raised	How the department has addressed them
	The department should review and address underlying causes of under- expenditure, accelerate spending in under-performing programmes, and align expenditure with performance targets to enhance overall efficiency and impact.	The department acknowledges the concerns raised regarding the underspending in certain programmes and the emphasis of improving alignment between financial performance and service delivery outcomes. The contributing factors identified include delays in project implementation within infrastructure-related programmes, capacity constraints in critical technical positions, and extended supply chain management (SCM) compliance timelines which the department is addressing.
	Management should review and address underlying causes, accelerate spending for CASP, Land Care, and Illima/Letsema grants, and enhance overall spending and alignment with budget and objectives.	The department has conducted a thorough review of the key factors influencing spending performance. Based on this analysis, corrective measures have been implemented to expedite the utilization of conditional grants, including CASP, LandCare, and Ilima/Letsema. As a result, there have been notable improvements in the expenditure of these grants during the third quarter. Given this positive trend, the department remains optimistic that the remaining allocations will be utilized as planned, ensuring the achievement of the intended objectives.
	The department should address human resource capacity constraints, enhance project governance, and implement measures to mitigate disruptions, ensuring effective utilization of the remaining capital budget and achieving planned infrastructure and asset acquisition objectives.	The department has undertaken several strategic measures to address resource capacity challenges. These include the recruitment of 25 Agricultural Advisors on three-year contracts in accordance with conditional grant guidelines. Additionally, 97 out of 134 positions have been filled. The department has also appointed 65 of the 75 advertised intern placements. Efforts are ongoing to fill various other positions, such as 52 Assistant Agricultural Practitioners on three-year contracts and 140 Agricultural Graduate placements. Furthermore, 25 Veterinary Services interns are still within the department's staffing framework. These initiatives are aimed at strengthening capacity and enhancing the department's service delivery across programmes. The department has effectively addressed capacity constraints in Programme 2 by implementing several key interventions. These include filling critical technical positions to bolster internal engineering and project management capabilities, alongside improving coordination between project management, supply chain, and finance units to enhance planning and execution efficiency. Furthermore, the department has strengthened project governance through enhanced planning, monitoring, and reporting mechanisms, notably conducting regular project progress reviews every Monday with contractors. To prevent potential disruptions to project implementation, the department actively engages with councilors, local municipalities, traditional leadership, and other stakeholders to foster cooperation and ensure the continuity of infrastructure projects.
	The department should proactively manage cases, engage with the Labour Court to expedite hearing dates, and implement strategies to resolve pending matters, including alternative dispute resolution and strengthening case management to mitigate delays and potential financial losses.	The department's proactive approach of monitoring labour cases, tracking movements, and providing regular updates to the Risk Management Committee and Audit Committee demonstrates a strong commitment to oversight and risk mitigation geared towards resolving pending cases. Furthermore, the department offers capacity-building workshops to officials in an endeavour to eliminate disputes, this has been effective, as evidenced by the absence of new cases over the past three years. This proactive and preventive approach is contributing significantly to maintaining a high standard of compliance and operational integrity within the department.
	The department should continue to prioritize implementation of the audit action plan, focus on reducing accruals, address community concerns, educate beneficiaries on infrastructure maintenance, and provide regular progress updates to the Committee, while exploring alternative security measures for facilities like the Casteel Animal clinic.	The department acknowledges the recommendations provided by the Committee and commits to providing regular updates as advised. The department has successfully implemented the audit action plan, with progress reports submitted on a monthly basis. Internal Audit has provided assurance regarding the advancements made. Additionally, internal controls surrounding invoice receipt, verification, and payment processes have been reviewed and reinforced through the enforcement of standard operating procedures and enhanced segregation of duties. Compliance with the 30-day invoice payment requirement is monitored monthly to ensure adherence. Furthermore, in collaboration with the Department of Community Safety, Security, and Liaison (DCSSL), the department has secured the deployment of security personnel at the Casteel Animal Clinic. This security service operates on a 24-hour basis to ensure the safety of staff, animals, and infrastructure. The department is exploring additional security measures that do not rely on on-site guards, such as armed-response solutions for facilities within optimal response distances and times. These measures aim to enhance coverage and ensure rapid reactions when needed.

<table>
<tr><th>Portfolio Committee Meeting</th><th>Matters raised</th><th>How the department has addressed them</th></tr>
<tr><td></td><td></td><td>To foster a sense of ownership and community involvement, the department encourages local communities to participate in maintaining facilities, including tasks like repairing dip tanks. Past experiences have demonstrated that active community engagement in infrastructure maintenance increases their commitment to protecting and preserving these resources.
Overall, the department remains dedicated to implementing sustainable security strategies while promoting community participation to safeguard animal health facilities effectively.</td></tr>
<tr><td></td><td>The department should investigate and address the under-budgeting for Mkhondo One Stop Centre, provide a detailed cost to date, prioritize vehicle maintenance, and appoint experienced officers to expedite the EIA application process, ensuring effective service deliveryand project implementation.</td><td>The department notes the recommendation by the Committee and will adequately budget for the project in the next financial year to safeguard the center. The allocated budget for the fencing project was insufficient, which ultimately prevented its successful implementation. Additionally, the department conducts regular maintenance on its fleet; however, the majority of the vehicles are aging. Despite this, the department continues to procure new vehicles within the constraints of a limited budget.

The department continues to face capacity constraints within the Environmental Affairs Programme. It can be confirmed, nevertheless, that a Middle Manager has been appointed in Ehlanzeni District to oversee EIA applications. However, a substantial vacancy rate remains within Programme 9, particularly among experienced officials capable of effectively managing EIA processes.</td></tr>
<tr><td></td><td>The department should review and revise its criteria for animal farming programmes to make them more inclusive and accessible to subsistence farmers, consider reinstating the Fortune 40 programme, and engage with communities to identify and empower beneficiaries, ensuring equitable access to resources and opportunities.</td><td>The department appreciates the Committee's recommendation and is committed to taking thoughtful steps toward implementation. This process involves conducting needs assessments to understand barriers, setting clear eligibility criteria based on land size, income, and location, simplifying application processes, providing capacity-building opportunities, encouraging social inclusion, especially for gender and marginalized groups and adopting participatory monitoring.

Additionally, it includes engaging local communities and regularly reviewing the criteria to make sure everything runs smoothly and effectively. It should be noted, however, that animal farming programmes like Masibuyele Esibayeni promote commodities suitable for all farmer categories, subsistence, smallholder, and commercial. The challenge arises when subsistence farmers apply for support requiring criteria that are typically met by smallholders and commercial farmers. The department has finalized a strategic plan to reinstate the Fortune 40 Programme, with an ongoing emphasis on youth participation in agriculture. Under this revised approach, training will primarily be delivered through agricultural training centres, aiming to enhance technical skills and ensure the sustainability of the programme. Selection of participants will be conducted via an open advertisement to promote transparency and inclusivity. Additionally, the existing Fortune 40 farms will be advertised for use by previous beneficiaries, young farmers, or caretakers, as approved by EXCO. This will be subject to a transparent selection process. This strategy ensures that the infrastructure developed under the original programme on state farms continues to support youth development and active participation in the agricultural sector.</td></tr>
<tr><td></td><td>The department should update its terminology, clarify the market's name, provide detailed timelines and costs for the market's purchase and development, and further improve the reporting on litigationmatters. Submit a detailed report, including case specifics, costs, and provide reasons for delaying the reinstatement of officials by appealing court judgments.</td><td>The department, in collaboration with the market operator, has updated the name of the market and confirms that it is now officially known as the Mpumalanga International Food Market (MIF). This new name replaces the previous designation, Mpumalanga International Fresh Produce Market (MIFPM). The name MIF better reflects the range of products that will be traded at the facility, including grains, meat, and other related agricultural and food products.
<table>
<tr><th>No.</th><th>Date</th><th>Case No.</th><th>Cause of Action</th><th>Amount</th><th>Case Report and movement over the years</th><th>Case Status To date</th></tr>
<tr><td>1.</td><td>06/03/19</td><td>Case No:JR 576/2020</td><td>Dismissed for Misconduct: Bargaining Council ordered reinstateme nt Department reviewed the decision</td><td>R 1 922 300</td><td>Department reviewed the decision and the matter is waiting to be placed on Labour court roll for hearing.</td><td>Official dismissed for Misconduct: Reviewed and set aside by Bargaining Council ordered reinstatement Department Appealed to Labour Court: Awaiting notice of Set Down</td></tr>
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</table>

Portfolio Committee Meeting	Matters raised	How the department has addressed them						
		2.	27/08/19	Case No: JR1275/2021	Dismissed for Misconduct: Bargaining Council ordered reinstatement Department reviewed the decision	R 8 632 000	Department reviewed the Commissioners decision; department won the review from Labour Court matter has been sent back to Bargaining council to hear charge 2 and make a ruling. Hearing commences 18 August 2025, 30 October 2025 and postponed to 9 March 2026	Official dismissed for Misconduct: Reviewed and set aside by Bargaining Council ordered reinstatement Department Appealed to Labour Court: Awaiting notice of Set Down
		3.	20/01/21	Case No: 2723/22	Dismissed for Misconduct: Bargaining Council upheld dismissal	R 5 248 010	The official took the matter for review and is waiting to be placed on Labour court roll for hearing.	Dismissed for Misconduct: Reviewed and Bargaining Council held that the matter was Procedurally unfair but Substantively Fair, Ordered Six Months Payment Department Appealed to Labour Court: Awaiting notice of Set Down
		4.	14/02/22	Case No: JR 981/23	Dismissed for Misconduct: Bargaining Council overturned dismissal and ordered reinstatement and retrospective payment Department reviewed the decision	R 5261 100	Both officials (above on collum 3) were dismissed based on exact facts and merits. Department is of the view that a different presiding officer could reach a different decision similar to the one above	Dismissed for Misconduct: Bargaining Council overturned dismissal and ordered reinstatement and retrospective payment for 15 months: Department Appealed to Labour Court

Portfolio Committee Meeting	Matters raised	How the department has addressed them
	The department should implement cattle control measures, such as designated camps, in towns and surrounding areas to mitigate the spread of foot and mouth disease, focusing on all high-risk areas in the province.	The department acknowledges the recommendation and concurs on the importance of implementing cattle control measures, including the establishment of designated cattle camps, particularly in towns and surrounding high-risk areas. In response to the ongoing threat of foot and mouth disease, the department has already initiated several measures such as surveillance, movement control, and awareness campaigns in identified high-risk zones. These efforts are being further strengthened through collaboration with municipalities, traditional authorities, farming communities, and key stakeholders including auctioneers, SAPS, and farmers' organizations. going forward, the department will: – Identify and prioritise high-risk areas across the province. – Work with local municipalities to designate and secure suitable cattle holding camps as these are in the space of municipalities and under their custodianship – Conduct regular inspections and veterinary surveillance in these areas high risk areas – Continue to provide awareness and training to livestock owners on biosecurity measures. The Implementation will be carried out in phases, beginning with the most affected districts, and will be aligned with available budget allocations and support from intergovernmental partners. The department remains dedicated to preventing the spread of foot and mouth disease and protecting the livestock industry within the province. To this end, the provincial mass vaccination campaign is currently being launched in Gert Sibande District Municipality and will be expanded to other areas across the province. This initiative aims to ensure the safety and health of the province's livestock population.
	The department should clarify its vehicle repair process, assess outsourcing arrangements, and develop targeted strategies to address fleet management challenges, ensuring regular maintenance, optimizing availability, and controlling costs to improve overall fleet efficiency.	The department notes the recommendation. However, the department is a participant in the National RT contract which was awarded for the maintenance and repair of government-owned vehicles. To ensure fleet efficiency, the department prefers to engage Original Equipment Manufacturers (OEMs) for repair and maintenance services through targeted due diligence. This approach is intended to ensure the high quality of repairs for the affected vehicles. Additionally, in line with the cost containment instructions issued by National Treasury, the department will exercise its discretion to extend warranties to cover repairs over a longer period. When replenishing stock, vehicles with higher mileage within their warranty period will be prioritized for procurement to optimize resource utilization and maintain fleet reliability.
2024/25 resolutions on the Fourth Quarter Report - (Vote 5)	The Executive Authority should warn head of programmes for failure to implement House Resolutions and alert them on the implications of being in contempt of House Resolutions.	The Executive Authority has through the Office of the Head of Department conveyed its dissatisfaction with the Programme Heads regarding how the department has demonstrated not to have fully implemented the House Resolutions. The imperativeness of programmes adhering strictly to such resolutions to ensure accountability and the effective functioning of the governance processes was strongly highlighted. Moreover, programmes were reminded that failure to implement and comply with House Resolutions may lead to the department being held in contempt of the House, which could have serious implications. The Executive Authority can assure the committee that the department remains committed to ensuring prompt implementation of resolutions of the House to avoid any such consequences.
	The Accounting Officer must put all systems in place to be issued with the Certificate of Occupation for the Mkhondo One Stop Centre and ready it for occupation by beneficiaries.	The department can confirm that all required documents have been submitted to the Mkhondo Local Municipality for the issuance of the Certificate of Occupation for the Mkhondo One Stop Centre. The department is also working closely with the municipality for finalisation of the process.
	The Accounting Officer must provide a list of all critical funded post planned to be filled in the first quarter of 2025/6 and indicate the process taken per each quarter and ensure that all funded post are filled by the second quarter of 2025/26.	The priority of the department was to recruit for line function positions to ensure continued service delivery. The department has advertised 134 permanent positions of which 8 were for programme one in the districts. With the assistance of a conditional grant (ERP), the department has further advertised 25 Agricultural Advisors posts on a three-year fixed contract. All the 25 posts are filled. The 134 are in various stages of processing and all will be filled in the third quarter. The department will also advertise posts for programme 1 administration and replacements posts in Phase 2 of the recruitment process in the 2025/2026 financial year, in the third quarter, subject to availability of budget.

Portfolio Committee Meeting	Matters raised	How the department has addressed them
	The Accounting Officer must conduct impact assessment on the distribution and provision of smart boxes and clearly communicate and conduct awareness campaign pertaining to the application, criteria for selection for the smart boxes.	The department notes the resolution regarding the impact assessment of the smart boxes and awareness campaign on the selection criteria and will ensure its implementation. However, given the current financial constraints, the department will conduct an internal rapid appraisal to achieve the same objective, and the Committee will be furnished with the outcome upon completion of the exercise.
	The Accounting Officer must identify the vacancies that resulted in the Audit Action Plan not being fully implemented and further indicate the process of filling those vacancies.	The department has identified critical posts, prioritised 134 funded posts and advertised for appointment in Phase One that will be concluded in the third quarter. Phase Two will follow to close the gaps created by internal promotions and terminations. This phase will be concluded in the fourth quarter of the 2025/2026 financial year. The department has attached the list of prioritised critical vacant posts as **Annexure A**.
	The department should conduct a thorough review of its budgeting processes to ensure improved strategic alignment of resources in future and develop contingency plans to mitigate the impact on audit outcomes, including regular monitoring and reporting.	The department notes the resolution by the Committee as raised regarding the alignment of budgeting processes. The department is strengthening planning and budgeting integration, with contingency measures and enhanced monitoring in place to mitigate risks and safeguard audit outcomes.
	The department should review its target setting processes and strategic planning to ensure alignment with service delivery priorities and implement a robust tracking system to monitor progress towards planned targets and conduct regular value for money assessment to ensure effective use of resources, ultimately enhancing service delivery to the community.	The department continually ensures that target setting remains integrated within the broader strategic planning process. Through this process, the department ensures that service delivery efforts are focused, efficient, and aligned with overarching priorities, which ultimately enhances service quality and stakeholder satisfaction. Furthermore, the department ensures that service delivery priorities are clearly understood by all programmes, this involves defining clear objectives where cores services delivery goals based on organizational mission, stakeholder needs, and market demands are identified during planning sessions. This process runs parallel with engagements of the departmental service delivery beneficiaries and or stakeholders to create an understanding regarding their expectations and priorities. The department conducts regular reviews of its performance, during implementation of its set targets, these are done monthly at the programme level and quarterly at the departmental level. Through these engagements, financial performance is assessed and interventions deliberated upon, and the department is enabled to refine strategies and targets as needed for the upcoming financial years based on the presented data from programmes.
	The department should investigate the nature of injuries, locations (district or provincial offices) and roles of relevant stakeholders including the Department of Employment and Labour and use these findings to inform its funding allocation model and develop targeted mitigation strategies to better manage injury on duty related costs.	The department has attached a detailed report on the Injuries On Duty (IOD) and their locations as **Annexure B**. The department partnered with key various stakeholders in carrying out this function, these include both medical practitioners, Health Risk Managers and the Department of Employment and Labour. Medical practitioners assist in treating injuries on duty whilst the Health Risks Managers ensures that incapacities are recommended for lighter duties until full recuperation where applicable or retirement on account of ill health. The Department of Employment and Labour assists in declaring incapacities by classifying them as temporary or permanent and providing the necessary compensation. In developing targeted mitigation strategies, the department has the following measures in place: – risk identification: focus on high-risk activities identified during assessment conducted. – safety protocols: develop and enforce strict safety guidelines and procedures. – training and education: implement continuous safety training programmes tailored to specific risks. – personal protective equipment (PPE): ensure availability and proper use of PPE. – ergonomic improvements: modify workspaces and processes to reduce injury risks. – regular inspections: conduct routine safety audits and hazard assessments. – incident reporting: establish a robust reporting system to promptly identify and address hazards. – wellness programs: Promote health and wellness initiatives to reduce injury susceptibility. The funding allocation model for injury on duty (IOD) related costs is designed to distribute

<table>
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<tr><td></td><td></td><td>resources effectively based on risk, historical data, and preventive needs.</td></tr>
<tr><td></td><td>The department should develop a detailed plan with a specific timeline to apply for SANAS accreditation and achieve accreditation status for the Nooitgedagcht soil laboratory and provide justification for the delay in pursuing accreditation.</td><td>The department has developed the plan for SANAS application and details on yearly activities are indicated below.
Year 1
– Focus on laying a solid foundation. The processes will begin by conducting a comprehensive gap analysis to assess current laboratory status against SANAS accreditation requirements.
– Initiate specialized training for laboratory personnel, awareness sessions, and auditing laboratory infrastructure and equipment to identify critical needs in accordance with ISO/IEC 17025:2017 standards.
– Budgeting and initial procurement for essential adjustment to support the long-term compliance.
Year 2
– Refinement of the current quality management systems (QMS). This includes improving the quality manual, Standard Operating Procedures (SOPs), work instructions, and compliance documentation to align with SANAS requirements.
– The laboratory will initiate validation methods, establish traceability systems, and conduct internal audits
– Continue staff capacity-building initiatives.
– Preparation of all necessary documentation required for accreditation.
Year 3
– Submit the formal application for SANAS accreditation.
– Prepare for a pre-assessment audit and address the identified non-conformities by taking corrective actions required by SANAS.
– Undergo the final SANAS assessment
– Achieve full accreditation status and implement ongoing compliance monitoring, such as post-accreditation activities like staff retraining, continuous improvement, and preparation for further audits.

Implementation plan
Year 1: Gap Analysis & infrastructure & equipment audit
<table>
<tr><th>Month</th><th>Activity</th><th>Details</th></tr>
<tr><td>Jul – Sept 2025</td><td>Project initiation, Conduct gap analysis, and task team setup .</td><td>Assess current lab oratory practices against SANAS standards. Identify deficiencies and corrective actions.</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td>Oct – Dec 2025</td><td>Begin infrastructure & equipment audit .</td><td>Maintenance of laboratory equipment and calibration of equipment. Consolidation of equipment certificate, calibration certificate and equipment validation documents.</td></tr>
<tr><td>Jan – Mar 2026</td><td>Staff baseline training</td><td>Introduce training sessions on quality management and technical competencies.</td></tr>
<tr><td colspan="2">First review & adjustments</td><td>Evaluate progress, make adjustments to align with SANAS requirements</td></tr>
</table>
Year 2: Implementation of Quality Systems & Proficiency Training
<table>
<tr><th>Month</th><th>Activity</th><th>Details</th></tr>
<tr><td>Apr – Jun 2026</td><td>QMS and SOPs refinement</td><td>Refine quality management systems (QMS) and Standard Operating Procedures (SOPs) to meet SANAS requirements.</td></tr>
<tr><td>Jul– Sept 2026</td><td>Staff training continuation</td><td>Specialized training for laboratory personnel in ISO/IEC 17025:2017 standards.</td></tr>
<tr><td>Oct – Dec 2026</td><td>Internal audits</td><td>Conduct internal audits to evaluate compliance readiness.</td></tr>
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<table>
<tr><th>Portfolio Committee Meeting</th><th>Matters raised</th><th>How the department has addressed them</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><td>Jan – March 2027</td><td>Prepare accreditation documentation</td><td>Compile all required documents for SANAS submission. Conduct final operational review.</td></tr>
</table>
Year 3: Application submission & accreditation process
<table>
<tr><th>Month</th><th>Activity</th><th>Details</th></tr>
<tr><td>Apr – Jun 2027</td><td>Submit accreditation application</td><td>Officially apply for SANAS accreditation and prepare for assessments.</td></tr>
<tr><td>Jul – Sept 2027</td><td>SANAS audits & evaluations</td><td>Undergo pre-assessments, respond to queries, and implement corrective actions if needed.</td></tr>
<tr><td>Oct – Dec 2027</td><td>Compliance confirmation & final review</td><td>Ensure all recommendations are met. Conduct a final internal audit.</td></tr>
<tr><td>Jan – March 2028</td><td>Submit documents to SANAS for final assessment.</td><td>Receive accreditation and implement ongoing compliance monitoring</td></tr>
</table>
The delay in applying for accreditation is primarily due to the following factors:

Limited budget allocated to the program, high service demands, capacity gaps, and lack of adequate personnel.
Accreditation requires significant investment in equipment and personnel training
Staff preparedness: Accreditation necessitates highly skilled personnel who are knowledgeable about internationally recognized testing standards.
The risk of premature application: applying before full readiness could result in rejection, potentially affecting the credibility of the laboratory

This phase approach will allow thorough preparation to ensure compliance with SANAS requirements.
</td></tr>
<tr><td></td><td>The department should provide a comprehensive update on the status of the new technologies, including any ongoing pilot projects, and consider scaling up implementation at relevant fish farms or agricultural projects to benefit smallholder farmers.</td><td>
The department has made strides in the status of new update of the new technologies; the details are as follows:
1. Lee Tilapia and Phambili Ngombono projects both at Emakhazeni Local Municipality
The projects are operating in recirculating aquaculture system:

Lee-Tilapia uses a single unit Recirculating Aquaculture System (RAS), a model that can be used by any household to produce in a subsistence enough protein for the household and sell the remaining fish for self-sustain.
The Phambili Ngombono project operates in an RAS with a production capacity of 19 tons per year. However, due to the high cost of tilapia, the farm has not been able to reach full stocking capacity. To address this, beneficiaries are advised to consider implementing a mini breeding system to produce 24 000 fingerlings. This will enable them to fully stock the stock system and generate additional income by selling surplus fingerlings. The department continues to provide technical support to ensure project sustainability.

2. The Aqua Green Project at Govan Mbeki Local Municipality

The project operates within a green tunnel, utilizing 6 single-unit production systems equipped with mechanical and biological filters to grow tilapia fingerlings. Initially, the farmer was supported with 1000 fingerlings, digital thermometer, water quality test strips and 25 bags (18kg) of fish feeds for 8-month production cycle through Masibuyele Esibayeni Programme (MESP). However, due to high costs of fingerlings, the beneficiary has begun breeding her own fingerlings in one hatchery glass tank. Integration fish-vegetable model is also practised in the project, where nutrient-rich water from the fish tanks is used to irrigate vegetables. The department continues to provide ongoing technical support. With a local market established, plans are underway for a take-off agreement with Spar Distribution Centre to further expand market reach.

3. EATFresh Aquaponics Project located in Acornhoek at Bushbuckridge Local Municipality.

The project utilizes an aquaponics system where water from the fish tanks flow through the vegetable grow-out beds, serving as natural filter to remove ammonia before being circulated back to the fish system. The vegetable serves a water filter removing ammonia from the water before returning to the fish tanks.

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<table>
<tr><th>Portfolio Committee Meeting</th><th>Matters raised</th><th>How the department has addressed them</th></tr>
<tr><td></td><td></td><td>The farmer has received initial support, including 1000 Mozambique tilapia fingerlings, digital thermometer, water quality test strips and 25 bags (18kg) of fish feeds for 8-month production cycle. To reduce costs and enhance sustainability, it has been recommended that the beneficiaries consider implementing a mini breeding system to produce their own fingerlings, ensuring a steady supply and generating additional income through surplus sales. The department provides ongoing technical support. The produce is sold locally with fish available on order and take-off agreement in place for the vegetables.

The department considers scaling up implementation at relevant fish farms or agricultural projects to benefit smallholder farmers. There are currently 48 aquaculture small holder farms in the database from which 5 are farming with trout in the Highveld region and 43 are farming tilapia and/or catfish in the Lowveld region. Most farmers are currently moving away from farming in open ponds to closed RAS system to mitigate climate change. Scaling up remains a challenge due to high cost of production inputs, however, more people are showing interest as RAS technology requires small portion of land to implement.</td></tr>
<tr><td></td><td>The department should provide the list of farmers supplying the Agri-hub, engage with the Operator to prioritize local suppliers and guide Bushbuckridge farmers on delivery process, and sensitize farmers on crop diversification and market access.</td><td>A list of farmers supplying the Agri-hub is attached as Annexture C. The department, together with the appointed Operator, has conducted roadshows to sensitize farmers on market access opportunities at the Agri-hub. During these sessions, farmers were also guided on delivery processes and compliance requirements for supplying the Agri-hub. In addition, farmers have been advised on the importance of developing production plans and adopting crop diversification strategies to ensure consistent supply and sustainable participation in the market.
.</td></tr>
<tr><td></td><td>The department should urgently clarify and document its water rights and allocations at the Mpumalanga International Fresh Produce Market and further investigate and resolve the billing discrepancy with Silulumanzi to prevent further
unnecessary costs.</td><td>The department purchased 44.5ha water rights which are allocated to the department for both the farm and Mpumalanga International Food Market (MIFM). The Department is engaging with the Inkomati Usuthu Catchment Management Agency (IUCMA) to confirm the actual water rights allocation applicable to the market. The water supplied to the market is being pumped from the Riverside pump station which belongs to Silulumanzi. While the water that will be used at the farm on agricultural operations will be pumped from the Crocodile River. The department will be responsible for reimbursing Silulumanzi for the market's water supplied through its water infrastructure.</td></tr>
<tr><td></td><td>The department should fast track the transfer of officials from MTPA, provide a revised plan for biodiversity funding, address concerns around poor quality fencing, and submit a detailed report on the fencing of nature reserves, including the specific reserves fenced, the budget utilized, and the total amount spent on fencing.</td><td>The department is tirelessly working on the transfer of officials from MTPA to the department. The salaries and benefits of these officials are being benchmarked with DPSA as currently, taking into account that the entity salaries are not paid under the public sector
regulations. The department plans to allocate budget for the programme within the next financial year and continue to work with external stakeholders for collaboration on maintaining the Provincial Nature Reserves. Regarding the nature reserves, the department would like to state that the fence installed in both nature reserves is in line with the requirements of nature reserves and approved specifications. The detailed report is as follows:
<table>
<tr><th>Project Name</th><th>Project Scope</th><th>Budget</th><th>Expenditure</th><th>Progress</th></tr>
<tr><td>Mdala Nature Reserve</td><td>Supply, delivery and installation of 60km fence</td><td>54 029 877,28</td><td>51 090 522.63</td><td>Installation of fence completed</td></tr>
<tr><td>Songimvelo Nature Reserve</td><td>Supply, delivery and installation of 90km fence</td><td>68 013 402 (after Adjustment)</td><td>51 063 821</td><td>Installation of fence not completed due to budget shortfall.
completed due to budget. Variation of R11m was approved for accessing the other parts of the farm with a helicopter which was not part of the original scope. Approval of variation is herewith attached</td></tr>
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8. SCOPA RESOLUTIONS

<table>
<tr><th>Resolution No.</th><th>Subject</th><th>Details</th><th>Response by the department</th><th>Resolved (Yes / No)</th></tr>
<tr><td>1.</td><td>Progress report on 2023/24 resolutions</td><td>The Executive Authority must develop systems and mechanisms to ensure that House resolutions contained in section 3 are all implemented</td><td>The department notes the Committee's resolution and will develop mechanisms to ensure full implementation of all House resolutions. This will include establishing clear tracking tools, assigning responsibilities to relevant units, setting deadlines, conducting regular progress reviews, and reporting on implementation status to ensure accountability and timely execution.</td><td>No</td></tr>
<tr><td>2.</td><td></td><td>The Executive Authority must ensure that all on-going resolution are urgently prioritised for implementation, and an updated report will be submitted by 1 March 2026</td><td>The Executive Authority confirms that the ongoing resolutions are prioritized and progress tracked as reported in the table below:
<table>
<tr><th>No.</th><th>Resolution</th><th>Previous report</th><th>Progress to-date</th></tr>
<tr><td>i.</td><td>The Accounting Officer must put in place internal controls to safeguard the full implementation of the 2023/24 financial year's Audit Action Plan, as required by the Public Finance Management Act (PFMA), and findings and improve financial management practices.</td><td>The department has implemented the 2023/24 Audit Action Plan and the continue to strengthen internal controls, in accordance with the requirements of the Public Finance Management Act (PFMA). The department recognizes that continuous improvement is vital to effective governance and financial management. Therefore, remains committed to ongoing efforts to enhance financial practices and operational efficiency to achieve sustainable compliance and improved accountability.</td><td>The department successfully implemented most findings in the 2023/24 audit action plan. This involved executing recommendations and corrective measures identified during the audit process to improve internal controls, enhance operational efficiency, and address any identified issues. The implementation of this plan demonstrates the department's commitment to continuous improvement and accountability.</td></tr>
<tr><td>ii.</td><td>The Accounting Officer must develop and implement a corrective action plan to prevent similar irregular expenditures in the future, as required by Treasury Regulation 9.1.1.</td><td>In compliance with Treasury Regulation 9.1.1, the Accounting Officer took necessary steps to develop and implement a comprehensive corrective action plan aimed at preventing similar irregular expenditures in the future. The department has strengthened its internal control systems, particularly in the procurement process. This includes revising procurement policies, enhancing training for bid</td><td>The department continues to ensure that Supply Chain Management (SCM) policies are aligned with the latest requirements. This Is an ongoing process, and the department will stay updated on any changes to SCM prescripts and regulations. Additionally, SCM officials and bid committee members</td></tr>
</table></td><td>No</td></tr>
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Resolution No.	Subject	Details	Response by the department				Resolved (Yes / No)
					committees and SCM officials and implementing more stringent checks and approvals at various stages of the procurement cycle to prevent similar incidents in the future. Furthermore, the department has put in place more robust monitoring and oversight mechanisms, including regular audits of procurement activities, to ensure compliance with all applicable regulations and to promptly identify any irregularities. – In implementing corrective measures, the department has, based on the identified root causes, continued to implement measures such as: – Policy and Procedure Review: Update clear policies on expenditure approval, documentation, and authorization. – Training and Awareness: Continue to conduct training sessions for staff involved in financial transactions to reinforce policies and ethical standards. – Enhanced Oversight: Introduce or strengthen oversight mechanisms, such as periodic audits, supervisory reviews, and approval hierarchies. – Automation and Controls: Implement or upgrade accounting systems with automated controls to flag irregular transactions or enforce expenditure limits. – Segregation of Duties: Ensure different personnel handle	are capacitated and trained whenever there are new updates to ensure compliance and effective implementation of SCM procedures.	

Resolution No.	Subject	Details	Response by the department				Resolved (Yes / No)
					authorization, recording, and reconciliation to prevent fraud or errors. Develop a timeline for implementing each corrective measure. - Allocate necessary resources, including budget and training materials. Regularly monitor compliance with updated policies and controls. Conduct periodic audits to detect any irregularities early. Adjust the corrective plan based on feedback and audit findings.		
			iii.	The Accounting Offer must develop mechanisms and internal control systems to ensure that all supply chain management processes are reviewed and revised to comply with the PFMA and Treasury Regulations.	The recommendations of the Committee are noted. The department has implemented effective mechanisms and internal control systems to ensure that all supply chain management processes are regularly reviewed and revised for full compliance. The following are some of the controls implemented: – All supply chain management policies and procedures have been revised to align with the latest requirements of the PFMA and Treasury Regulations. Any gaps in current procedures will be addressed to ensure adherence to legal and regulatory standards. – Continuous monitoring and regular auditing of supply chain management processes to ensure compliance. This includes periodic internal audits to assess the effectiveness of the	The department continues to implement, developed mechanisms and internal control systems to ensure that all supply chain management (SCM) processes are regularly reviewed and revised. These mechanisms include periodic audits, performance monitoring, and discrepancies identification to detect areas for improvement. By establishing clear procedures and accountability measures, the department aims to enhance transparency, efficiency, and compliance in all SCM activities, ensuring that processes remain effective and aligned with current best practices and regulatory	

Resolution No.	Subject	Details	Response by the department				Resolved (Yes / No)
					controls. - Any identified discrepancies or areas of concern will be reported promptly, and corrective actions will be taken to rectify any issues. There are measures in place to ensure that Supply Chain Management processes are regularly reviewed and revised for full compliance (SCM policies and Standard Operating Procedures (SOPs). The department continues to monitor and regularly audit the supply chain management processes and conduct risk assessments to identify and mitigate emerging risks within SCM processes.	requirements.	
				iv.	The Accounting Officer must implement effective internal controls and review processes to prevent similar misstatements and errors in the financial statements, as recommended by the Auditor General.	The department improved its internal control by reviewing its policies, procedures, and SOPs. Moreover, the department notes that the processes of preventing similar misstatements and errors in the financial statements involve a systematic and continuous approach to identify weaknesses, improve controls, and ensure accuracy and compliance. The department further strengthened and enforced the use of templates and standardized formats to reduce input errors, implemented system checks to identify inconsistencies, limited manual adjustments, required dual approval for corrections, and scheduled monthly reconciliations for all major accounts. Moreover, deviations are investigated promptly and documented with explanations. Committees and officials responsible for	As reported previously, the department enhanced and is implementing its internal controls. The enhancement included reviewing policies, procedures, and SOPs, adopting a systematic approach to prevent misstatements and errors. Key improvements further included the use of standardized templates, system checks for inconsistencies, limiting manual adjustments, dual approval for corrections, and monthly reconciliations of major accounts. Deviations are promptly investigated and documented. Additionally, relevant committees	

Resolution No.	Subject	Details	Response by the department				Resolved (Yes/ No)
					financial statement preparation were trained on Modified Cash Standards (MCS), hence the findings were not repeated in the 2024/25 financial year.	and officials received training on Modified Cash Standards (MCS), ensuring that previous issues were not repeated in the 2024/25 financial year.	
			v.	The Accounting Officer must provide the Committee with regular progress reports on the implementation of the corrective action plan, the strengthening of internal controls and review processes, and the disciplinary action taken against officials responsible for the misstatements and weaknesses.	The Accounting Officer is committed to providing the Committee with regular progress reports on the implementation of the corrective action plan, the strengthening of internal controls, and the review processes. Where disciplinary action has been taken, these reports will also include updates on the disciplinary action taken. The progress reports will be submitted on a regular basis, ensuring transparency and accountability in the department's efforts to address the issues raised. After a comprehensive investigation, the department has established that the material misstatements and internal control weaknesses identified were not the result of intentional misconduct by any employee. Consequently, no disciplinary action was instituted against staff members in relation to these issues. However, the department remains committed to strengthening internal controls, enhancing compliance with the PFMA, Treasury Regulations, and Auditor General guidelines.	The department's progress on implementing the audit action plan is ongoing. In the previous financial year, full implementation was not achieved due to delays in filling vacant positions, external factors beyond the department's control and unresolved disputes over certain findings. Additionally, some audit issues overlapped in nature and classification, which impacted the overall implementation rate. The department remains committed to addressing these issues and improving compliance in subsequent financial years.	
			vi.	The Accounting Officer must Develop and Implement a comprehensive risk management plan to mitigate the impact of natural disasters and	The Accounting Officer acknowledges the need for a comprehensive risk management plan to mitigate the impact of natural disasters and external factors on service delivery, particularly for Programmes 3 and 9. To address these risks, the department has developed and is implementing the	The department has made progress in strengthening measures aimed at mitigating the impact of climate change and natural disasters on service delivery within Programme 3 and 9.	

Resolution No.	Subject	Details	Response by the department				Resolved (Yes / No)
				Other external factors on service delivery, particularly for Programmes 3 and 9.	following risk management measures: 1. Risk Identification and Assessment - Conducting climate risk assessments to identify potential threats such as droughts, floods, pests, and extreme weather conditions affecting farmers and ecosystems. - Establishing a risk register to document and track potential external factors affecting farmer support and environmental services. 2. Disaster Preparedness and Response Mechanisms – Developing a Disaster Response Framework that outlines mitigation, response, and recovery strategies for affected farmers and ecosystems. – Strengthening early warning systems through partnerships with meteorological services to provide timely weather forecasts and disaster alerts. – Establishing emergency response teams and rapid deployment units to assist affected farmers and communities. 3. Strengthening Farmer Support and Climate Resilience Measures (Programme 3 – Farmer Producer Support) – Implementing drought-resistant crops and climate-smart agricultural practices to improve resilience. – Strengthening extension services to educate farmers on risk mitigation strategies, including sustainable farming methods. – Establishing water management programs to improve irrigation infrastructure and ensure sustainable water use.	Key progress achieved includes: – Conducted climate-related risk assessments and incorporated identified risks into the departmental risk register. – Disaster Response team in place and is functioning effectively. – Strengthened collaboration with relevant stakeholders to improve early warning systems and disaster preparedness. – Continued implementation of climate-smart agricultural practices, including promotion of drought-resistant crops, sustainable farming methods, and improved water management initiatives. – Finalized the Climate Change Adaptation and Mitigation Strategy as well as the Agricultural Adaptation and Mitigation Strategy. – Awareness campaigns and farmer capacity-building initiatives on disaster management, climate resilience, and mitigation measures have been conducted	

Resolution No.	Subject	Details	Response by the department				Resolved (Yes / No)
					4. Development of Climate Change Adaptation and Mitigation Strategies – A comprehensive Climate Change Adaptation and Mitigation Strategy has been developed to enhance resilience and reduce vulnerability to natural disasters. – This strategy is designed to be implemented by all relevant stakeholders, ensuring a coordinated approach to disaster risk reduction. 5. Just Transition – Phase 1 Plan – The department has initiated Phase 1 of the Just Transition Plan, focusing on transitioning to sustainable agricultural and environmental practices while minimizing economic and social disruptions. – This phase includes capacity-building programs for farmers and environmental practitioners to adopt climate-resilient techniques. 6. Development of an Agricultural Adaptation and Mitigation Strategy – A sector-specific Agricultural Adaptation and Mitigation Strategy is being developed to assist farmers in coping with climate-related risks such as droughts, floods, and extreme weather conditions. – The strategy includes measures such as promoting drought-resistant crops, improving water management systems, and implementing sustainable land-use practices. 7.Stakeholder Engagement and Consultation - Continuous consultations		

Resolution No.	Subject	Details	Response by the department				Resolved (Yes / No)
					with key stakeholders (government agencies, private sector, NGOs, and farming communities) ensure that adaptation and mitigation strategies are practical and inclusive. - Multi-stakeholder forums have been established to facilitate knowledge-sharing, coordination, and joint planning for climate resilience efforts. These measures ensure a proactive, inclusive, and sustainable response to the risks posed by natural disasters, safeguarding service delivery in both agriculture and environmental services. A comprehensive Stakeholder Engagement Report has been developed, addressing the vulnerabilities faced by farmers because of climate change. Additionally, the Agricultural Adaptation and Mitigation Strategy has been finalized. The next steps involve conducting training sessions for farmers and stakeholders to ensure effective implementation of the strategy. These training activities are scheduled to take place within the next financial year, laying the foundation for resilient agricultural practices and sustainable development.		
			vii.	The Accounting Officer must put measures in place that enable the department to allocate sufficient budget to fully implement all standardized indicators under	The recommendation of the Committee has been noted, and the department has ensured that sufficient budget is allocated based on the performance baseline for implementation of the current financial year's standardized indicators. Furthermore, the department has forged collaboration with external	Due to financial constraints, the department will continue to actively collaborate with external stakeholders. This ongoing partnership aims to enhance service delivery, share expertise, and promote best	

Resolution No.	Subject	Details	Response by the department				Resolved (Yes / No)
				Programme 9, to prevent compromised service delivery.	stakeholders to maximize performance on the standardized indicators. To date, the department has made significant improvements regarding the implementation of targets within Programme 9. During the 2024/25 financial year, the department under Programme 9 successfully implemented recommendations concerning the allocation of sufficient budget. This has contributed to improved performance in our initiatives. Furthermore, progress has been made in biodiversity management of nature reserves, with enhanced collaboration from external stakeholders, notably We Care for Wild. This collaborative effort has strengthened conservation initiatives and fostered greater stakeholder engagement in preserving our natural heritage.	practices to achieve departmental objectives effectively.	
				The Accounting Officer must implement a robust monitoring and evaluation system to track the progress and achievements of biodiversity targets under Programme 9 and report regularly to the Committee.	The department continues to implement stringent monitoring systems to ensure the attainment of targets under the biodiversity sub-programme. During the year under review, the department made improvements in the management of provincial nature reserves, which are part of the standardised indicators. All programmes report progress on performance on a quarterly basis, and any challenges identified at this stage, interventions are proposed by management to address any underperformance in the following quarters. The department continues to provide quarterly progress reports to the	The department maintains strict monitoring systems to achieve biodiversity sub-programme targets, with improvements made in managing provincial nature reserves. All programmes report quarterly on performance, with management proposing interventions for any underperformance. Quarterly progress reports are provided to the Portfolio Committee, showing overall performance improvements. Annual reports on nature reserves indicate significant	

Resolution No.	Subject	Details	Response by the department				Resolved (Yes/ No)
					Portfolio Committee, highlighting achievements against set targets. Overall, performance has shown improvement over time. Regarding the Nature Reserves, reporting on their performance is conducted on an annual basis. Notably, there has been significant progress in this area, reflecting effective management and conservation efforts.	progress, underscoring effective management and conservation efforts.	
				The Accounting Officer must strengthen stakeholder collaboration and engagement to ensure that service delivery is not compromised, particularly for Programme 9.	The department notes the resolution of the committee and confirms that collaboration with stakeholders is strengthened, which resulted in the achievement of targets within the departmental sub-programmes under Programme 9. The stakeholders partnered with include, amongst others, We Care for Wild, World Bank, International Organisations on Climate Change, national departments, and industries. The department continues to collaborate with the external stakeholders to achieve our targets. These partnerships are crucial in ensuring the protection and promotion of environmental sustainability through joint efforts and shared expertise.	The department remains committed to strengthening its collaborations with external stakeholders. Currently, the World organization is conducting a study on repurposing retired rehabilitated land for conservation and eco-tourism. Additionally, UK-PACT stakeholders are providing grant support to the province and municipality for implementing climate change initiatives and developing a greenhouse gas emission inventory. The department will continue to foster these partnerships to ensure the effective delivery of services and the achievement of strategic objectives.	
				The Accounting Officer must develop and implement strategies to support farmers in adapting to changing weather patterns, to	The department is assisting farmers through collaboration with various stakeholders, wherein discussions on the impacts of climate change take place and climate change adaptation intervention strategies are developed. To date, the department is	The department has finalized and is implementing the Agricultural Climate Change Adaptation and Mitigation Strategy, aimed at reducing greenhouse gas emissions from the	

Resolution No.	Subject	Details	Response by the department				Resolved (Yes / No)
				minimize the impact on service delivery.	finalising the development of the Agricultural Climate Change Adaptation and Mitigation Strategy in collaboration with stakeholders and farmers. This will be a planning document to benefit farmers across the province.	agricultural sector. The strategy also seeks to diminish climate-related risks and vulnerabilities faced by farmers, promoting sustainable and resilient agricultural practices.	
3.	**Audit Opinion**	The Executive Authority must develop an oversight model, mechanisms, and systems to ensure adequate oversight of the implementation of the Audit Action Plan by the Accounting Officer	The Committee's resolution is noted. The Executive Authority has enhanced its oversight mechanisms and systems to ensure effective monitoring of the implementation of the Audit Action Plan by the Accounting Officer. These measures include the conduct of structured quarterly performance review meetings, strengthened oversight of progress against established audit action milestones, and the submission of consolidated progress reports to the Provincial Treasury. Additionally, internal governance structures such as the Audit Committee and the Internal Audit unit have been leveraged to provide independent assurance regarding the status and effectiveness of implementation efforts.				No
4.		The Accounting Officer must develop measures and systems to ensure that the Department achieve unqualified Audit opinion	The Committee's resolution is noted. The Accounting Officer has undertaken the development and implementation of enhanced measures and systems aimed at attaining an unqualified audit opinion. These initiatives include the formulation and rigorous monitoring of a comprehensive Audit Action Plan to address previous-year findings, the strengthening of internal controls related to financial reporting and compliance, and the conduct of quarterly reviews of financial statements. Furthermore, the department has improved record management practices and enhanced the capacity within the finance and supply chain management units to ensure full compliance with relevant legislation. Internal Audit and the Audit Committee continue to provide independent assurance and oversight regarding the effectiveness of the controls in place.				No
5.		The Executive Authority or Accounting Officer must institute disciplinary actions against officials who have caused the department to regress in its audit outcome	The department notes the Committee's resolution. The Executive Authority and the Accounting Officer remain committed to ensuring accountability in cases where audit regressions are attributed to misconduct or non-compliance with relevant prescripts. Where officials are found to have contributed to audit regressions, appropriate disciplinary measures are instituted in accordance with the applicable legislative and regulatory frameworks. However, in the current instance, the audit outcome was impacted by a system-related error (technical anomaly), which resulted in a misstatement. This misstatement was not caused by misconduct, negligence, or non-compliance by any official. It is noteworthy that the same officials were responsible for achieving an unqualified audit opinion in previous financial years, underscoring the effectiveness of the department's internal control environment. Therefore, no officials have been implicated in this matter. The regression was technical in nature and not attributable to individual misconduct. The department has since implemented corrective system controls to prevent similar occurrences in the future. Therefore, no officials have been implicated in this matter. The regression was technical in nature and not attributable to individual misconduct. The department has since implemented corrective system controls to prevent similar occurrences in the future.				No
6.		The Accounting Officer must ensure compliance with the Public Finance Management Act (PFMA) and Treasury Regulations by	The Accounting Officer is dedicated to ensuring full compliance with the Public Finance Management Act (PFMA) and relevant Treasury Regulations by strengthening internal controls and implementing robust document management systems. The department has conducted compliance assessments and pre-audit				No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/ No)
		implementing robust document management systems to prevent future audit findings	reviews to verify that supporting documentation is comprehensive, accurate, and easily accessible.	
7.		The Accounting Officer must ensure that all financial statements and supporting documents are prepared and submitted in accordance with Section 40(1)(a) of the PFMA and Treasury Regulation 17.1, to prevent future audit findings	The Committee's resolution is noted. The Accounting Officer will ensure that the Annual Financial Statements and all supporting documentation are prepared and submitted in strict compliance with Section 40(1)(a) of the Public Finance Management Act and Treasury Regulations 17.1. To achieve this, the department has enhanced its financial reporting processes through the implementation of detailed year-end closure plans, early preparation of interim financial statements, and structured internal review procedures prior to submission. Additionally, a comprehensive quality assurance checklist, aligned with the applicable reporting frameworks, has been institutionalized to verify the completeness, accuracy, and compliance of the financial statements and supporting schedules.	No
8.		The department should provide training on PFMA and Treasury Regulations to relevant staff to prevent deviations and improve audit outcomes	The department acknowledges the importance of ongoing capacity building to enhance compliance and improve audit outcomes. To this end, targeted training and workshop programmes have been prioritized for officials within Finance, Supply Chain Management, Programme Management, and other relevant units. These training initiatives focus on compliance requirements, with refresher workshops and practical case-based sessions conducted to address recurring audit findings and strengthen understanding of internal controls. Additionally, the department utilizes internal circulars, compliance checklists, and regular management engagements to reinforce adherence to legislative prescripts. These interventions are designed to minimize deviations, strengthen accountability, and progressively improve audit outcomes.	No
9.		The Accounting Officer must submit the outstanding documents to SCOPA and provide a detailed action plan to address the audit findings within a specified timeframe	The department confirms that the outstanding documents have since been submitted to the committee. Nonetheless, the department underlines the ongoing importance of submitting any additional documents that may be required by the Committee promptly and consistently.	No
10.		The department should conduct regular audits and reviews to ensure compliance with financial reporting requirements and address any weaknesses in internal controls	The Committee's resolution is noted. The department has enhanced its internal assurance processes to ensure ongoing compliance with financial reporting requirements and to proactively address internal control weaknesses. Regular internal audits are conducted in accordance with an approved risk-based Internal Audit Plan, which emphasizes key areas such as financial reporting, supply chain management, expenditure management, and adherence to the Public Finance Management Act and relevant Treasury Regulations. In addition to formal audits, the department conducts quarterly management reviews, compliance assessments, and pre-audit evaluations to identify and rectify control deficiencies prior to the annual audit. Findings are monitored through an Audit Action Plan with clearly defined accountability and timeframes for implementation.	No
11.	**Conditional Grants**	The Executive Authority must develop oversight measures over the Accounting Officer to ensure that the Accounting Officer complies with Section 38(1)(b) of the PFMA by implementing measures to prevent future underspending and ensure effective utilization of CASP funds, and that disciplinary actions are instituted in cases of failure to adhere to legislation	The Executive Authority has reinforced oversight measures over the Administration to ensure adherence to Section 38(1)(b) of the Public Finance Management Act (PFMA), with the aim of preventing future underspending and enhancing financial governance and accountability. These measures include conducting quarterly reviews to facilitate early identification of underspending risks and enable timely interventions. Additionally, accountability by the Accounting Officer and management is reinforced through the inclusion of conditional grant targets within their performance agreements. In instances of non-compliance or negligence, appropriate corrective and disciplinary actions will be implemented in accordance with applicable legislation and departmental policies.	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/ No)
12.		The Accounting Officer must accelerate project implementation, regularly monitor spending, and reallocate funds to high-priority areas where it is possible to mitigate the risk of losing conditional grants due to underspending. Additionally, the Accounting Officer must implement processes to ensure conditional grant funds are used solely for the intended purpose and provide detailed explanations for any reallocation or expenditure of these funds, to prevent misappropriation and ensure transparency in financial management	The Accounting Officer has developed an accelerated implementation plan for CASP projects to expedite project implementation. This plan is rigorously monitored through weekly meetings to track expenditure in relation to project milestones. Additionally, the department has reprioritized allocations within DORA and CASP framework guidelines, redirecting funds to other projects as guided by the framework to prevent the surrender of unspent funds.	No
13.		The Accounting Officer must develop and implement strategies to mitigate the impact of social instability and community disruptions on CASP implementation, including proactive engagement with communities, SALGA, municipalities, and stakeholders to address grievances and ensure project continuity	The department has developed and is implementing proactive stakeholder engagement strategies, including early consultation with local municipalities and leadership structures such as traditional authorities and councillors from the inception of the project. The project team establishes a project steering committee to ensure that community needs are met through the projects. This committee discusses matters related to the project scope, budget, timeframes, and job opportunities available to the community to minimize disruptions and safeguard the public investment under CASP.	No
14.		The department should adhere to Treasury Regulation 8.1.1 by strengthening project management and procurement processes to address capacity issues and prevent delays	The department has strengthened its project management and procurement processes by advertising and filling three (3) vacant Chief Engineer positions as well as four (4) candidate engineer roles. This intervention enhances internal technical oversight, improves infrastructure planning, and reduces reliance on external service providers. Additionally, the department has improved planning and procurement scheduling by introducing detailed project implementation plans with clearly defined timelines, milestones, and deliverables. These measures aim to ensure efficient project execution, better contract management, and full compliance with applicable legislation and Treasury prescripts.	No
15.		The Accounting Officer must provide a detailed plan to address non-compliance with the Division of Revenue Act (Act 24 of 2024) and ensure alignment with PFMA requirements	The department has an approved CASP Business Plan aligned with the Division of Revenue Act (Act 24 of 2024), the Conditional Grant Framework, and the Public Finance Management Act (PFMA), ensuring alignment with the funding requirements and conditions. To address and prevent non-compliance, the department submits monthly, quarterly, and annual reports to the National Transferring Officer as stipulated in the grant framework. Compliance is continuously monitored through internal oversight mechanisms and national oversight processes to ensure adherence to DORA provisions and to protect the integrity of conditional grant allocations. Furthermore, Internal Audit and Management review processes are actively employed to enforce the proper utilization of funds strictly for their designated purposes.	No
16.	**Irregular expenditure incurred**	The Executive Authority must develop measures and systems to ensure that the Accounting Officer strengthens internal controls to prevent irregular expenditure, as required by Section 38(1)(c)(ii) of The PFMA and ensure	The Committee's resolution is noted. The Executive Authority has established and implemented appropriate measures and systems to ensure that the Accounting Officer enhances internal controls in accordance with Section 38(1)(c)(ii) of the Public Finance Management Act (PFMA), with the objective of preventing irregular expenditure.	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/ No)
		consequence management for failure to comply with legislation		
17.		The Executive Authority must develop systems and measures to ensure that the Accounting Officer reports irregular expenditure to the Provincial Treasury, in compliance with Section 38(1)(g) of the PFMA	The Committee's resolution is acknowledged. The department has put systems and procedures in place to ensure that all irregular expenditure is reported to the Provincial Treasury in accordance with Section 38(1)(g) of the Public Finance Management Act (PFMA). In the current case, the identified irregular expenditure was appropriately reported to the Provincial Treasury, and a request for condonation was submitted in accordance with prescribed procedures. The department remains committed to monitoring and enhancing its reporting mechanisms to ensure the timely and accurate reporting of irregular expenditure, thereby maintaining full compliance with legislative requirements.	No
18.		The Accounting Officer must take disciplinary action against officials who incurred irregular expenditure, provide evidence to the Committee, and ensure that such actions are reflected in the annual report to serve as a deterrent to officials	The Committee's resolution is noted. The irregular expenditure incurred in the current financial year resulted from the department's banking arrangements. Presently, the department operates a single bank account into which both equitable and conditional grants are deposited. The absence of sub-accounts to separately ring-fence these funds complicates the process of distinguishing and allocating funds in strict accordance with legislative and conditional requirements. Consequently, the expenditure classified as irregular was not due to negligence or misconduct by officials but rather a systemic limitation within the financial management structure. The department has brought this issue to the attention of the Treasury. While no officials are implicated in this matter, the department remains committed to enforcing accountability and applying consequence management where irregular expenditure is directly attributable to non-compliance or misconduct.	No
19.		The Executive Authority must ensure that the Accounting Officer develops mechanisms and systems to review and update its irregular expenditure register to ensure accurate recording of transgressions, as per Treasury Regulation 9.1.1.	The irregular expenditure register is subject to regular review, ensuring that all instances of irregular expenditure are accurately recorded with comprehensive supporting documentation and relevant details to promote transparency and adherence to compliance requirements. These updates are diligently monitored by the finance unit and verified through internal audits to uphold the integrity of the register and facilitate effective reporting to the Provincial Treasury.	No
20.	**Achievements of targets**	The Accounting Officer should implement a corrective action plan to address the root causes of underachievement in Programmes 3 and 9 and provide quarterly progress reports to the Committee	The department conducts regular monitoring of budget utilization in relation to programme performance targets through structured monthly and quarterly review meetings. These sessions involve a comprehensive analysis of financial data to ensure that expenditure aligns with approved budgets and targeted outcomes. The review process includes identifying variances, assessing potential risks or discrepancies at an early stage, and implementing corrective measures as necessary to maintain alignment with implementation objectives. This ongoing oversight enhances accountability, strengthens financial management practices, and promotes the effective allocation of resources to achieve the desired programme outcomes. Furthermore, these meetings facilitate open communication among stakeholders, support prompt decision-making, and ensure the timely and efficient attainment of both financial and performance objectives.	No
21.		The Accounting Officer must conduct a thorough review of budget execution in Programme 9 and implement measures to align expenditure with achievement of planned targets, ensuring value for money and improved service delivery in the future	The department recognizes the importance of strengthening budget management and performance monitoring in Programme 9. To address the inefficiencies highlighted by the Auditor-General, the department is implementing enhanced oversight mechanisms, including stricter expenditure controls, regular financial reporting, and performance assessments. These measures are intended to ensure that expenditure aligns closely with planned targets, subsequently improving efficiency, accountability, and overall service delivery within Programme 9.	No
22.		The Accounting Officer must strengthen budget management and performance monitoring in Programme 9 to ensure alignment of expenditure with achievement of Planned targets, addressing	In aligning performance and expenditure within Programme 9, regular monitoring of budget utilization against programme performance targets is conducted through monthly and quarterly review meetings which are essential for maintaining control and ensuring that financial resources are effectively contributing to the achievement of planned outcomes.	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes / No)
		inefficiencies highlighted by the Auditor-General		
23.	**Material misstatements**	The Executive Authority must develop oversight and monitoring mechanisms to ensure that the Accounting Officer implements a comprehensive review of financial management processes to address recurring issues of material misstatements, non-compliance with legislation, and inadequate supporting documentation, and provide a detailed action plan to address these findings	The department has reinforced its monitoring mechanisms by targeting recurring issues such as material misstatements, non-compliance with legislation, and insufficient supporting documentation. A comprehensive Audit Action Plan has been devised, detailing specific corrective measures, responsible officials, clear milestones, and implementation timelines. The oversight frameworks include structured quarterly performance review meetings, routine reporting, and independent assurance from Internal Audit and the Audit Committee. Additionally, the department has enhanced internal controls over financial reporting and compliance, along with quarterly financial statement reviews. These initiatives aim to strengthen internal controls, ensure compliance with the Public Finance Management Act and Treasury Regulations, and prevent the recurrence of audit findings, thereby improving financial governance and accountability. Furthermore, the department maintains a disciplined approach through regular monitoring of progress against audit action milestones, submitting consolidated progress reports to the Provincial Treasury, and leveraging internal governance structures such as the Audit Committee and Internal Audit unit to provide independent assurance on the status of implementation.	No
24.		The Accounting Officer must strengthen financial statement review processes, ensure effective Internal Audit and Audit Committee oversight, and implement a system to address material misstatements and ensure complete supporting documentation for audit purposes	As indicated above in response 23, the department is committed to strengthening its financial statement review processes to enhance accuracy and reliability. Additionally, efforts are underway to ensure effective oversight by Internal Audit and the Audit Committee through regular reviews, reporting, and follow-up on identified issues. The department will also implement a robust system to promptly address material misstatements and ensure that complete, accurate supporting documentation is maintained for all audit purposes.	No
25.	**Internal control deficiencies**	The Accounting Officer must strengthen internal controls by implementing regular review and monitoring of compliance, enhancing transaction processing and reconciliation, and ensuring accurate and evidence-based financial and performance reporting	The Committee's resolution is noted. The Accounting Officer has introduced measures to enhance internal controls throughout the department, with the aim of ensuring accurate and evidence-based financial and performance reporting. These measures include: • Improved transaction processing controls, such as proper authorization, verification, and timely reconciliation of financial transactions. • Implementation of pre-audit checks and monthly reconciliations to detect and rectify discrepancies prior to year-end reporting. • Ongoing capacity building initiatives for officials involved in financial and performance reporting to strengthen adherence to internal controls and reporting standards. • Reinforced oversight by governance structures to provide independent assurance on the effectiveness of controls and compliance measures. • Reinforced oversight by governance structures to provide independent assurance on the effectiveness of controls and compliance measures	No
26.		The Accounting Officer must address identified control weaknesses by implementing effective review and monitoring processes, strengthening transaction controls, and ensuring accurate and evidence-based reporting	The department has implemented measures to strengthen transaction controls through proper authorization, verification, and timely reconciliation of all financial activities. Regular reviews and monitoring are conducted to ensure compliance, enabling the proactive detection and correction of errors. To enhance the accuracy and reliability of financial and performance reporting, all reports are grounded in evidence, supported by appropriate documentation, and undergo internal verification prior to submission. Additionally, Internal Audit and the Audit Committee are leveraged to provide independent oversight and assurance regarding the effectiveness of controls and the implementation of corrective actions.	No
27.		The Accounting Officer should ensure that developed internal controls are consistently implemented and monitored throughout the year to establish a sustainable internal control environment	The department undertakes regular monitoring and review of compliance with financial and performance management policies to ensure adherence throughout the year. Efforts are made to improve record-keeping and supporting schedules continuously, rather than solely at year-end, to facilitate timely verification and accuracy. Ongoing oversight of transaction processing, reconciliations, and reporting is maintained to uphold control standards at all levels. A structured monthly and quarterly reporting framework is in place to track compliance with	No

<table>
<tr><th>Resolution No.</th><th>Subject</th><th>Details</th><th>Response by the department</th><th>Resolved (Yes/ No)</th></tr>
<tr><td></td><td></td><td></td><td>internal controls, identify areas requiring corrective action, and promote proactive management. Furthermore, independent assurance is provided by Internal Audit and the Audit Committee to verify the effectiveness and sustainability of internal controls, ensuring continuous improvement and accountability.</td><td></td></tr>
<tr><td>28.</td><td>Litigation</td><td>The Accounting Officer must ensure accurate and comprehensive recording of all litigation matters, including Labour disputes, with details like case numbers, costs, and state representation.</td><td>
<table>
<tr><th>No</th><th>Parties</th><th>Case number & Attorney</th><th>Nature / Profile</th><th>Amount / Costs</th><th>Status —Outcome</th></tr>
<tr><td>1.</td><td>T.C. Makhuhle ni / DARDLEA</td><td>JR756/2020 TMN Kgomo Attorneys</td><td>Labour Court case for Misconduct</td><td>R 1 922 414.00</td><td>Pending - Awaiting Labour Court Notice of set down</td></tr>
<tr><td>2.</td><td>S.M. Ndala / DARDLEA</td><td>JR1275/20 2 1 Morolong Inc</td><td>Labour Court case for Misconduct</td><td>R 8 632 000.00</td><td>Department won on review, matter sent back to Bargaining council to rule on charge 2, hearing commenced August 2025 postponed to 09 March 2026</td></tr>
<tr><td>3.</td><td>M.A. Letswalo / DARDLEA</td><td>JR2723/22 Lamola KB Attorneys</td><td>Labour Court case for Misconduct</td><td>R 5 248 305.00</td><td>Department won against the Bargaining Council. Official is appealing Pending - Awaiting Labour Court Notice of set down</td></tr>
<tr><td>4.</td><td>M.P. Mathebula/ DARDLEA</td><td>JA16/18 Morati Mataka Attorneys</td><td>Labour Court case for Misconduct</td><td>R 11 851 030.00</td><td>Department lost the case and Judgement granted against the Department on 07/02/2024 and ordered to pay retrospective compensation dating back from 2009 and re-instate the official- Finalized 2024 February. Official re-instated June 2024.</td></tr>
<tr><td>5.</td><td>F.P. Maisane/ DARDLEA</td><td>TR 1689/2012 Morati Mataka Attorneys</td><td>Labour Court case for Misconduct</td><td>R10 118 990 .00</td><td>Department lost the case and Judgment granted against the Department in March 2023 and ordered to pay retrospective compensation dating back from 2009 and re-instate the official Matter finalised through Labour Court Order Settlement amount of R10 118 990. Finalised April 2024.</td></tr>
<tr><td>6.</td><td>J.M Griebenow/ DARDLE A</td><td>274/2020 Meintjies & Khoza Attorneys</td><td>MVA</td><td>R 108 136.00</td><td>Department lost the case and Judgement granted against the Department and file closed in March 2024</td></tr>
<tr><td>7.</td><td>Meondo Trading 333 CC / DARDLE A</td><td>3720/2020 Mbungela Attorneys</td><td>Breach of Contract dispute</td><td>R 6 372 292.00</td><td>Matter settled out of Court R4 439 274</td></tr>
</table>
</td><td>No</td></tr>
</table>

Resolution No.	Subject	Details	Response by the department						Resolved (Yes/ No)
			8.	Hoeveld Plaas Produkte (Pty) Ltd / DARDLEA & DALRRD	27935/20 State Attorneys	Veterinarian case claim for damage resulting from culling birds with Bird Flu	R2 432 000.00	At pleading stage. Applicant has pursues the case since 2021.	
			9.	N.P. Ndlanya/ DARDLEA	2024/2021 Thobela Attorneys	Employment Contractual dispute	R2 471 568.00	Awaiting trial date	
			10.	Frans Daniel Mahlangu/ DARDLEA	434/14 Internal Labour	Claim for overtime	R29 216.48	Case dismissed 2024	
			11.	Inzunzo project Engineers CC / DARDLEA	320/2016 Majavu Inc	Breach of Contract dispute	R23 585 236.00	Department won Plaintiff's claim was dismissed, with costs against Plaintiff	
			12.	I Fir m Trading and projects (Pty) ltd / DARDLEA	699/2017 Meintjies & Khoza Attorneys	Claim for services rendered	R3 224 979.00	Matter settled out of court at R 3 224 978.57	
			13.	Kanjani Trading (Pty) Ltd	57611/14 Majavu Inc	Breach of Contract dispute provision of mechanization	R68 767 767.00	Department won High Court case, in 2022. Kanjani ordered to pay costs. Kanjani appealed and appeal granted in April 2025. Matter sent back by Supreme Court of Appeal to High Court for hearing facts and evidence, currently on Pleading stage	
			14.	Bay Drive Trading (Pty) Ltd	88/2016 Majavu Inc	Breach of Contract dispute provision of mechanization	R4 446 543.26	Matter withdrawn by Plaintiff 2022	
			15.	K.T. Mashile / DARDLEA	JS 416/2017 Meintjies & Khoza Attorneys	Claim for travelling subsistence and allowance	R96 375.00	Plaintiff abandoned the claim matter withdrawn from the roll 2023	
			16.	Indambi General Trading CC / DARDLEA	MRCC 271/2017 Meintjies & Khoza Attorneys	Contractual dispute	R353 419.00	Matter withdrawn by Plaintiff 2023	
			17.	Mr. I.L Silinda	JR 981/23 Thinana Mabuza Attorneys	Labour Court case for Misconduct	R 5 261 000.00	Pending- Awaiting Labour Court Notice of set down.	
29.		The Accounting Officer should regularly review and update the legal panel, ensuring transparency	To promote transparency in the appointment and duration of the legal panel, the department established a structured process that includes regular reviews, clear criteria, documented terms, open selection procedures, public disclosure of						No

<table>
<tr><th>Resolution No.</th><th>Subject</th><th>Details</th><th>Response by the department</th><th>Resolved (Yes / No)</th></tr>
<tr><td></td><td></td><td>in appointment terms and durations</td><td>decisions, ongoing performance evaluation, stakeholder involvement, and comprehensive record-keeping.

The current legal panel was appointed for a term of 36 months (three years). The previous panel, appointed in February 2022, expired on 31 January 2025. The current panel was appointed effective 1 April 2025 and will remain in force until 31 March 2028. The appointment process strictly adhered to the prescribed supply chain procurement procedures, ensuring full compliance for both the previous and current panels. Additionally, following each appointment, the panel details were publicly advertised in the Provincial Bulletin to promote transparency. Attached are the comprehensive details of both the expired and current panels, referenced as Annexure B and Annexure C.</td><td></td></tr>
<tr><td>30.</td><td></td><td>The Accounting Officer must investigate the R21 000 000 loss in litigation, determine if abuse of power was involved, and take disciplinary measures if necessary</td><td>The department can confirm that both cases originated in 2009, which involved disciplinary hearings and dismissals that occurred during that year. Subsequently, the Labour Court ordered the department to pay retrospective compensation and to reinstate the affected officials. As a result, the department has been compelled to comply with the Court’s judgments pertaining to these historic disciplinary actions and dismissals, which remained unresolved for a period of 14 years as they navigated various levels of appeal.

The department is currently unable to determine whether the dismissals involved abuse of power, as all charges related to acts of misconduct characterized by gross negligence and mismanagement of the State’s funds, in contravention of Section 45 of the Public Finance Management Act (PFMA), 1999. At the time, the then Accounting Officer acted in accordance with Section 38(1)(h) to institute disciplinary measures concerning matters dating back 14 years. Given the significant elapsed time, it is practically not feasible to conduct further investigations or institute disciplinary proceedings, as the relevant role players have since left the public service.</td><td>No</td></tr>
<tr><td>31.</td><td></td><td>The Accounting Officer must reconcile contradictions in reports on legal costs' impact on service delivery and ensure accurate disclosures</td><td>The department recognizes the substantial financial impact of litigation costs on its budget, as evidenced by prior settlements amounting to R21 million. These expenditures have constrained the department’s ability to fill vacant funded positions in 2024, thereby indirectly affecting service delivery. To address this challenge, the department offset the shortfall by reprioritizing funds from low-spending line items and non-essential expenditure, demonstrating a strong commitment to effective financial management. The department is also continuously reviewing its procedures to improve efficiency and facilitate the prompt resolution of legal cases.
Furthermore, the department aims to adopt a proactive approach to legal management, ensuring that all cases are concluded within appropriate timeframes and that responses are strategic and effective. Active monitoring of labour disputes and other litigations is conducted through a dedicated case management system, which tracks case progress. Regular reports on the status of these cases are provided to the Risk Management Committee and the Audit Committee, supporting ongoing oversight and enhancing risk mitigation efforts.

The table below indicates the costs incurred per financial year and comments on the service delivery impacts
<table>
<tr><th>Item description</th><th>2024/25</th><th>2023/24</th><th>2022/23</th><th>Comments</th></tr>
<tr><td>Legal fees/costs</td><td>30 775 (R 8 697 Legal Fees, R 22 078 Settlement for compensation)</td><td>16 672</td><td>32 251</td><td>There was no direct negative impact on service delivery. In instances where funds on this line item were depleted, the department reprioritised funds from low-spending line items and non-essential items. In addition, cost-curtailment measures were implemented to ensure that core services continued without disruption.</td></tr>
</table></td><td>No</td></tr>
</table>

Resolution No.	Subject	Details	Response by the department	Resolved (Yes / No)
32.	**Accruals and payables not recognized**	The Accounting Officer should strengthen the budgeting process and cash flow management to ensure the timely settlement of significant accruals and payables, preventing financial liabilities and improving the department's financial position	The Accounting Officer has introduced measures to strengthen the budgeting process and improve cash flow management, ensuring the timely settlement of accruals and payables. These efforts aim to prevent the accumulation of financial liabilities and enhance the department's overall financial stability. It is important to note that certain accruals, particularly contractual obligations for the month of March, are not always immediately identifiable during the year and tend to become more apparent at year-end. Nonetheless, the department has implemented proactive monitoring and reporting mechanisms to track obligations as they arise. This includes early identification of potential liabilities and the establishment of structured payment schedules to prioritize significant accruals, thereby improving financial control and responsiveness. Key interventions include: – Improved planning and alignment of the budget with projected cash flows to ensure sufficient funds are available for obligations as they arise. – Regular monitoring of expenditure against budget allocations and early identification of potential shortfalls or over-commitments. – Implementation of structured payment schedules to prioritise significant accruals and payables in accordance with legislative and regulatory requirements.	No
33.		The Accounting Officer must strengthen invoice tracking and reconciliation processes to eliminate non-cash backed accruals and ensure timely payment of invoices, protecting service delivery	The department is committed to further strengthening the implementation of invoice tracking systems to effectively monitor the receipt, verification, and payment of all invoices. Regular reconciliation of accounts payable and accruals will be maintained to ensure that all recorded liabilities are supported by valid documentation. Critical invoices will be prioritized to prevent any disruptions to service delivery. Additionally, monthly and quarterly reviews of outstanding invoices will be conducted to identify bottlenecks, and address payment delays proactively, thereby enhancing financial control and operational efficiency.	No
34.	**Progress towards achieving a clean audit opinion**	The Executive Authority must develop mechanisms and systems to ensure that the Accounting Officer maintains and strengthens adequate internal control systems.	The Committee's resolution is acknowledged. The Accounting Officer has developed and is actively implementing strengthened measures and internal control systems aimed at enhancing financial reporting and compliance. These measures include the refinement of internal controls over financial reporting processes, the implementation of detailed year-end closure plans, early preparation of interim financial statements, and structured internal review procedures prior to submission. Additionally, a comprehensive quality assurance checklist, aligned with applicable reporting frameworks, has been institutionalized to verify the completeness, accuracy, and compliance of financial statements and supporting schedules. Furthermore, governance structures will continue to provide independent assurance and oversight to ensure the ongoing effectiveness of these controls and to promote transparency and accountability in financial management.	No
35.		The Accounting Officer must strengthen internal controls, enhance financial management capacity, and proactively address identified weaknesses to achieve and maintain a clean audit opinion in the 2025/26 financial year	The department recognizes the importance of ongoing capacity building to enhance compliance and improve audit outcomes. In this regard, targeted training and workshop programmes have been prioritized for officials within Finance, Supply Chain Management, Programme Management, and other relevant units. These training initiatives focus on key compliance requirements, with refresher workshops and practical, case-based sessions conducted to address recurring audit findings and deepen understanding of internal controls. Additionally, the department utilizes internal circulars, compliance checklists, and regular management engagements to reinforce adherence to legislative and regulatory frameworks. These interventions are designed to minimize deviations, strengthen accountability, and progressively enhance audit performance, fostering a culture of compliance and continuous improvement across the organization.	No
36.	**Other issues raised by the Committee**	The Executive Authority should urgently engage with Traditional Authorities regarding Mthethomusha Nature Reserve fencing issues and submit a detailed report	The department has initiated a strategic engagement with the MEC of the Department of Economic Development and Tourism (DEDTA) as a shareholder of the Mpumalanga Tourism and Parks Agency. The purpose of this meeting is to facilitate a comprehensive discussion regarding the management and development of the Mthethomusha Nature Reserve, with a specific focus on engaging with Traditional Authorities. This engagement aimed to foster collaborative efforts, address any issues related to the reserve, and explore opportunities for sustainable tourism development in alignment with the interests of Traditional Authorities and	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/ No)
			community stakeholders. Further details of outcomes or planned actions following this meeting will be shared with the Committee.	
37.		The Accounting Officer should prioritize funding for nature reserve maintenance and fencing to prevent animal escapes and improve reserve management	The department is actively prioritizing funding allocation for the maintenance and fencing of nature reserves. This process involves a comprehensive assessment of all reserves to determine their specific fencing installation and maintenance requirements. Based on this assessment, funding is allocated proportionally to each reserve according to its identified needs within the budgetary constraints.	No
38.		The Accounting Officer should submit a comprehensive report on Mkhondo Agri-hub's progress, costs, and operational plans	The refurbishment of the Mkhondo Agrihub has been successfully finalized. The scope of work encompassed civil, electrical, and mechanical upgrades, with particular emphasis on site works, structural enhancements, electrical reticulation, and the installation of HVAC systems, cold rooms, and fire protection systems. The project has been issued a Certificate of Acceptability from the Gert Sibande District Municipality. An application for the Certificate of Occupation has been submitted to the Mkhondo Local Municipality and is currently under review. The official opening and operationalization of the Agrihub will be determined after the issuance of the Certificate of Occupation. During the operationalization phase, efforts will focus on supporting farmers within the Mkhondo region through aggregation, storage, and market access initiatives. The long-term operational plan includes integrating the Agrihub into the MIF framework. The main contractor was engaged at a contract value of R49,839,921.14 for the refurbishment works, with R44,857,958.49 spent to date, exclusive of retention. The Department also incurred expenses of R18,337,517.70 on professional services, covering design, planning, and project monitoring activities until completion.	No
39.		The Accounting Officer should ensure the Chief Director responsible for land claims appears before the Committee to address service delivery challenges and delays	The department will formally request the Chief Director responsible for land claims in the Land Claims Commission under the Department of Agriculture, Land Reform and Rural Development (DALRRD) to appear before the Committee in the next meeting. This engagement will provide an opportunity to directly address the ongoing service delivery challenges and delays related to land claims processes.	No
40.		The Executive Authority should engage the Land Claims Commission to improve accessibility and reduce turnaround times for land claims	The Executive Authority will engage with the Land Claims Commission to establish if they have developed and are implementing strategies directed at improving accessibility for claimants and reducing turnaround times for processing land claims. This engagement will focus on identifying operational bottlenecks, leveraging technology, and enhancing resource allocation to streamline the claims process. The main purpose of this exercise would be to ensure that land claimants receive timely and efficient service, thereby strengthening trust in the land claims system and promoting equitable land restitution. Regular follow-ups and performance monitoring will be established to assess progress and ensure sustained improvements in service delivery.	No

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
None	None	None

10. INTERNAL CONTROL UNIT

The department has an internal Audit Unit under the direction and supervision of the Accounting and the Audit committee as prescribed by Section 38 (1) (a) (i) of the Public Finance Management Act (PFMA) read injunction with s76(4) (e) which states that the Accounting officer for a department, trading entity or constitutional institution must ensure that the department, trading entity or constitutional institution has and maintains effective, efficient and transparent systems of financial, risk management and internal control;

The Internal Audit Activity derive its mandate from the Treasury regulations 3.2 and Global Internal Audit Standards. The units strive for excellence and ensure that it add value on the operations of the department.

11. INTERNAL AUDIT

Key activities and objectives of the internal audit function

Purpose and mandate

Internal Audit an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

The establishment of the Internal Audit Activity is mandated by the Treasury Regulation section 3.2.3 "Accounting officers must establish internal audit units for their institutions in accordance with the policy determined in terms of paragraph 3.2.4."

Strategy of the internal Audit function

-
Strengthen the Department of Agriculture, Rural Development, Land and Environmental Affairs' ability to achieve its goals and objectives by providing independent risk-based objective assurance, advice, insight and foresight and to provide an innovative, responsive and effective value-added internal audit function to improve, governance processes, management of risks, and ensuring the adequacy and effectiveness of internal controls."

Charter, methodology and internal audit plans

The internal audit charter, strategy, 3-year strategic internal audit plan and annual internal audit operational plan were reviewed, approved and implemented. The internal audit methodology was reviewed and aligned to the Global Internal Audit Standards™ and approved for implementation.

Independence and objectivity

According to the approved Internal Audit Charter section 15 the Chief Audit Executive (CAE), in the discharge of his/her duties, shall be accountable functionally to the Audit Committee and administratively to the Accounting Officer. All members of the internal audit function have confirmed their independence,
objectivity and confidentiality when conducting audit services.

Internal audit modality

There are continuous dialogues and communication between the Internal Audit Activity and Management regarding the status of the audit and relevant findings, and the internal audit function is in-house.

Staffing

According to the approved organizational structure the Internal Audit Activity should be having (11) eleven personnel, there are (5) five funded vacancies (Chief Audit Executive, 3 Internal Auditor & 1 Secretary).

Quality assurance and improvement program

The Internal Audit Activity has developed methodologies for internal and external assessments ensuring adequate supervision for standards alignment, work quality and developmental feedback, and performance objectives aligned to principles, charter and audit strategy expectations.

Stakeholder relationships

The Internal Audit Activity has established a good working relationship with the Auditor General (SA), it continually engages with AGSA to discuss the annual internal and external audit plans as a way of minimising duplication of work.

Combined assurance`

The Chief Audit executive is a standing invitee in a Risk Management Committee meeting; this enables the combined assurance model to function as intended.

Limitations to the activities and objectives of the internal audit function

According to the approved Internal Audit Charter, the function has unrestricted access to information.

Value add of internal auditing

The Internal Audit Activity is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value, to improve the operations of the department of Agriculture, Rural development, Land and Environmental Affairs (DARDLEA). The Internal Audit assisted the department to perform staff verification, and it has recommended a contract management tracking tools that the department is already using to ensure that competitive bids are done timeously before the expire of existing contracts.

Specify a summary of audit work done

- Planned and completed audits
- Audits rolled over
- Ad hoc projects
- Status of audit findings addressed

Below is the summary of the audit work done during the 2025/26 financial period:

- Audit of annual financial Statements and Predetermined Objectives (2024-2025 FY: Close-out process).
- Audit of Corporate Services.
- Audit of Supply Chain Management.
- Audit of Asset Management & Facilities.
- Audit of Government Information Technology Office
- Audit of Agricultural Producer Support & Development
- Audit of Engineering Services & Division of Revenue Act 5 of 2023 (DORA)
- Audit of Veterinary Services.

- Audit of Environmental Services.
- Audit of Agricultural Economic Services
- Audit of Performance Information (Monitoring and Evaluation)
- Follow up on AGSA and Internal Audit Recommendation
- Ad-hoc Assignments (Staff Verification, Inventory Verification and DAFF Projects Verification)

	Number of findings	Total Addressed	Not Yet Due	Total Not Addressed	No. of recurring findings Last 3 Financial Years
IAF Findings	128	118	5	10	4
AGSA Findings	38	20	12	6	0

12. AUDIT COMMITTEE

Key activities and objectives of the audit committee

Purpose and mandate

The Audit Committee acts in an independent and non-executive capacity, acting as an oversight body to the Department to secure transparency, accountability, and the sound management of revenue and expenditures as well as the assets and liabilities of "DARDLEA."
The Audit Committee also monitors and evaluates the combined assurance provision of "DARDLEA".

Audit Committee operates in accordance with the following legislative and regulatory requirements:

- Public Finance Management Act, 1999 (Act No 1 of 1999): Section 38 (1), Section 76 (4) (d) and Section 77
- Prevailing Treasury Regulations of 2002 as amended – the relevant regulations have been referred to in this document
- King IV report
- International Standards for the Professional Practice of Internal Auditing (ISPPIA) of the Institute of Internal Auditors (IIA) and the Code of Ethics.
- Constitution of the Republic of South Africa
- 2024 Global Internal Audit Standards

Independence (including affirming whether the committee is satisfied that all members are free from conflicts of interest).

The Audit Committee consists of (3) three members and all the committee members are independent, they are not political office bearers. The members have to declare in all the meetings whether they have conflict of interest or not. The Audit Committee is also required to meet at least annually with the Auditor-General and Internal Audit without management being present to facilitate an exchange of views and concerns that may not be appropriate for discussion in an open forum.

Protecting the independence of the internal audit function

In terms of Treasury Regulations 3.2.5 and 3.2.7 and the 2024 Global Standards, the Audit Committee should ensure that the IAA performs its responsibilities effectively and efficiently by –

- Reviewing and approving the Internal Audit Mission.
- Reviewing and approving the Internal Audit Strategy.
- Reviewing and approving the Internal Audit Charter.
- Enabling the independence of the internal audit function.

- Review the organisational structure, competence, and qualifications of the IAA.
- Reviewing the plans and budgets of the IAA to ensure that the plans address the high-risk areas and that adequate resources are available.
- Ensure there are no unjustified restrictions and/or limitations
- Reviewing audit results and management action plans.
- Requesting details of audit projects.
- Reviewing the results of quality assurance reviews.

Composition of the audit committee (including affirmation that members' additional responsibilities outside the audit committee do not impair their ability to serve effectively)

The Audit Committee was established in accordance with section 38 (1) (a) (ii) and 77 of the PFMA. The Audit Committee Charter requires that the Audit Committee comprises a minimum of three members, the majority of whom should be from outside the Public Services (Department) or the majority of whom should be non-executive members.

All of the audit committee members are not political office bearer and additional responsibilities do not impair their abilities to serve effectively as they declare if there is any conflict of interest during audit committee meeting.

Meeting attendance

The Audit Committee comprises of three (3) members, including the Chairperson. In terms of section 77 (b) of the PFMA, the Audit Committee must meet at least twice a year. During the financial year ended 31 March 2026, the Audit Committee met twelve (12) occasions.

Combined assurance

The Audit Committee has approved a (3) three year rolling plan and an annual operational plan, the plans are used as strategic framework, as they contain strategic risks, operational risk and controls that are ranked through assessments. The assessments and monitoring reports are presented to the Audit Committee by the Risk Management Committee chairperson. The efficiency and effectiveness of the controls is monitored by the Audit Committee.

Resolution of audit committee recommendations

The audit committee for the department has established a tracking register that is used to record and follow – up on resolutions taken by the committee.

Audit committee performance evaluation

The Audit Committee has a responsibility to support the Chief audit executive through regular, direct communications with the management of DARDLEA at all levels. The following are expected of the Audit Committee:

- Oversee that the purpose, authority, and responsibility of the internal audit activity is formally defined in an internal audit charter, consistent with the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework
- Demonstrate support to the internal audit function by:
- Specifying that the chief audit executive reports to a level within the organization that allows the internal audit function to fulfil the internal audit mandate.
- Approving internal audit governance documents:
- Internal audit charter.
- Methodology.
- Internal audit plan.
- Budget and resource plan.
- Meeting periodically with the chief audit executive in sessions without senior management present.

Audit Committee Composition and Attendance of audit committee meetings by audit committee members

The table below discloses relevant information on the audit committee members:

Name (Full name and Surname, including professional title)	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2025/26		Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End Date	Ordinary meetings	Special Meetings				
Mr. Abel Mawela	Diploma in Accounting (UNIN), B Com (Accounting), B Com Honours (Accounting), MBA	SAICA	01/10/2021	30/09/2027	04	10	Yes	No	02	04
Mr. Thokozani Tshabalala	CA, B Com (Hons), B Com Accounting	SAICA	01/10/2021	30/09/2027	04	08	Yes	No	02	02
Dr. Nandi Siwaha-Madiba	CD (SA), PhD, MBA, DBA, Hons (B Compt), B Com (Acc), Post Grad Diploma in Financial Management, Post Grad Certificate – Advanced Taxation, Diploma in Human Resource Management	IRMSA, AIS, & TLBUK	01/10/2021	30/09/2027	04	08	Yes	No	04	03

Remuneration of audit committee members

- Rates: Chairperson R4 629 and Member R2 809
- Whether audit committee members who worked or are working for an organ of state are being remunerated. (None)
- Total audit committee expenditure for the reporting period. R321 955

13. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2026

PART 1: AUDIT COMMITTEE REFLECTION

The primary purpose of the Audit Committee is to transversally assist the Accounting Officer of the Department of Agriculture, Rural development, Land and Environmental Affairs fulfil their oversight responsibility. The Audit Committee is an independent oversight structure appointed that has non-executive status and required to ensure that no conflict of interest may arise with regards to its responsibilities.

The internal audit function reports functionally to the Audit Committee and administratively to the Accounting Officer. The Chief Audit Executive's role is to lead the internal audit function in providing assurance and advisory services. The Audit Committee conducts an annual evaluation of its performance and there were no challenges that were highlighted.

The Audit Committee reports that it has complied with its responsibilities arising from Section 38(1) (a) (ii) of the Public Finance Management Act, Act No. 1 of 1999 and Treasury Regulation 3.1.8 – 3.1.16. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, aligned to the Global Internal Audit Standards™. We have regulated our affairs in compliance with this charter and have discharged all responsibilities as contained therein, except that we have not reviewed changes in accounting policies and practices. The Audit Committee has functioned without hindrance or limitation throughout the reporting period.

PART 2: AUDIT COMMITTEE COMPOSITION AND MEETING ATTENDANCE

The audit committee consists of 03 external members in total, with all three (03) members being external members and there is no member from within the public sector. The committee is properly constituted, with a balanced representation of independent members with a diverse and appropriate mix of qualifications, expertise, and experience. The committee convened twelve (12) times during the year with four (04) being ordinary meetings and the remainder special meetings. Refer to the meeting attendance table for details.

PART 3: AUDIT COMMITTEE FOCUS AREAS

The Effectiveness of Internal Control

Management has a positive approach to maintaining an effective internal control system, approved policies and procedures are in place and are reviewed periodically. Evaluation of compliance with legislation and policies is performed during the reviews by internal and external audit per focus area that are part of the approved audit plans.

From the various reports from internal audit and external audit, the following matters were reported indicating deficiencies in the system of internal control.

- Management did not adequately review and monitor compliance with applicable laws and regulations
- Management did not implement adequate internal controls to ensure preparation of accurate financial statements as material misstatements were identified.
- transactions when making project payments
- Inadequate monitoring, supervision, and review of the usage of government vehicles;
- Failure by the department to timeously address Occupational, Health and Safety matters
- Inadequate monitoring, supervision, and review of the usage of government vehicles;

In order to address deficiencies noted, the Audit Committee monitors progress made by Management with implementing action plans to address deficiencies.

The Effectiveness of Internal Audit Function

The internal audit function has operated objectively and independently during the year under review in terms of its approved charter guided by the approved internal audit strategy, internal audit plan, and internal audit manual in compliance with the Global Internal Audit Standards™. The Committee is satisfied with the performance and effectiveness of the internal audit function which is adequately capacitated and undertakes continuous professional development programs aligned to the performance management and development requirements. The internal audit function shares its internal audit reports with the external auditors for planning purposes and coordinates its activities with other assurance providers, namely the Risk Management Unit. The Audit Committee met with the Chief Audit Executive, AGSA, and Accounting Officer in separate sessions and the raised were resolved except those escalated

Activities of Internal Audit Function

The Audit Committee approved the internal audit plan for the year under review, quarterly progress reports were received on the implementation of the internal audit plan together with significant findings per focus area. Follow-up reviews were conducted as part of the internal audit plan to monitor implementation of recommendations and action plans, for the current year 85.5% of action plans have been implemented, 14.5% are in progress, as a result of findings which are still under dispute and findings that related to Environmental Affairs which are under the mandate of the department. There were no significant investigations that were conducted during the year.

The following internal audit work was completed during the year under review:

- Audit of annual financial Statements and Predetermined Objectives (2025-2026 FY: Close-out process).
- Audit of Corporate Services.
- Audit of Supply Chain Management.
- Audit of Asset Management & Facilities.
- Audit of Government Information Technology Office
- Audit of Agricultural Producer Support & Development
- Audit of Engineering Services & Division of Revenue Act 5 of 2023 (DORA)
- Audit of Veterinary Services.
- Audit of Environmental Services.
- Audit of Agricultural Economic Services
- Audit of Performance Information (Monitoring and Evaluation)
- Follow up on AGSA and Internal Audit Recommendation
- Ad-hoc Assignments (Staff Verification, Inventory Verification and DAFF Projects Verification)

The Audit Committee appreciated the work done by internal audit in the continued improvement of the departmental internal control environment. The value added by this unit also extended to assist Auditor-General SA in their audit which translated to a cost saving for the department.

Effectiveness of Risk of Management

Quarterly reports by the Risk Management Committee highlighted the management of risks and the implementation of the mitigating factors according to Risk register. The Audit Committee is satisfied that significant risks identified are covered by the internal audit plan, the external audit also utilizes the risks identified to guide their audit strategy. Both the Audit Committee and Risk Management Committee provided assurance and advised management on improvement on effectiveness of governance, risk management and internal controls. Majority of the risks identified are managed to an acceptable level in terms of the risk framework, there

are however some unacceptable risks with external influence that were identified for management to continuously monitor and take note of.

Adequacy, reliability and accuracy of the financial and performance information

The Audit Committee is satisfied that management has managed the risk that may impact the integrity of external reports issued by the department. The Audit Committee is satisfied with the adequacy, reliability and accuracy of the financial and performance information, and there are no major concerns that were noted

Adequacy and effectiveness of Information and Communication Technology (ICT) Governance

The Audit Committee is satisfied with the performance of the ICT unit over the years; the ICT Steering committee is effective and meet quarterly.

Accounting and auditing concerns identified as a result of internal and external audits

Areas raised by internal and external audit are highlighted under the effectiveness of internal control systems. Action plans are developed by management to attend to for all areas raised. Follow up reports on the implementation of action plans are conducted by internal audit and presented to the Audit Committee for monitoring of progress on resolving areas of concern. The internal audit function did review the irregular expenditure that was raised by Auditor General on CASP grant budget that was not used for the intended purposes. As part of the regular Audit Committee meetings, the Chief Financial Officer is required to brief the Audit Committee on unauthorized, irregular, fruitless and wasteful expenditure (UIFWE) risks that may exist or have materialized. There were no material irregularities that were identified or brought to the attention of the Audit Committee.

Combined assurance

The Audit Committee oversees the progress reporting by the Risk Management Committee on the management and evaluation of risks by the various assurance providers. The department has implemented a combined assurance framework and has a good maturity level when reviewing the reports on the management of risks.

Evaluation of annual financial statements and annual performance report

The Audit Committee has reviewed and discussed with the Accounting Officer and Auditor-General the annual financial statements and annual performance report to be included in the annual report. The Auditor-General management reports had concern on Receivables and Voted funds to be surrendered to the Revenue fund. There were no changes in accounting policies and practices and there was compliance with legal and regulatory provisions. The department has prepared quality financial and performance information on a timely basis for oversight purposes. The interim financial statements and quarterly performance reports were subjected to internal audit review. There were significant financial reporting issues for the reporting period that remained unresolved between management and the external auditors. The Audit Committee recommended the annual financial statements and the annual performance report be approved on 18 August 2026.

External Audit

The Audit Committee view the AGSA as being independent and objective when conducting the external audit. There were matters that were raised by the AGSA that were not adequately addressed. The Audit Committee met with the AGSA and the issues that were not resolved were put under assessment, and some were escalated to AGSA Head of Portfolio.

Auditor General's Report

We have reviewed the department's implementation plan for audit issues raised in the previous year and we are satisfied that the matters have been adequately resolved with exceptions of the issues that were under disputes. In due consideration of the unauthorized expenditure and irregular expenditure that has been an ongoing issue, we appreciate the efforts made by the department in resolving this long outstanding issues.

The Audit Committee concurs and accepts the conclusions of the Auditor-General on the annual financial statements and is of the opinion that the audited annual financial statements be accepted and read.

Appreciation

The Audit Committee wishes to express its appreciation to the management team and to the staff of Department of Agriculture, Rural Development, Land and Environmental Affairs who provided immense support and commitment towards the audit outcome. Further, the Audit Committee appreciates the assistance and cooperation of management in the discharge of its responsibility.



MR. ABEL MAWELA
CHAIRPERSON OF THE AUDIT COMMITTEE
DEPARTMENT OF AGRICULTURE, RURAL DEVELOPMENT, LAND AND ENVIRONMENTAL AFFAIRS

DATE: **28 AUGUST 2026**

14. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the compliance to the BBBEE requirements of the BBBEE Act of 2013 and as determined by the Department of Trade, Industry and Competition.

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	**Response Yes / No**	**Discussion** (***include a discussion on your response and indicate what measures have been taken to comply***)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	
Developing and implementing a preferential procurement policy?	Yes	SCM policies are aligned with the Preferential Procurement Policy Framework Act (Act No.5 of 2000) and the Preferential Procurement Regulations of 2022.
Determining qualification criteria for the sale of state-owned enterprises?	N/A	
Developing criteria for entering into partnerships with the private sector?	No	
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	

Part D



HUMAN RESOURCE MANAGEMENT



1. INTRODUCTION

The information contained in this part of the annual report has been prescribed by the Minister for the Public Service and Administration for all departments in the public service.

2. OVERVIEW OF HUMAN RESOURCES

The status of human resources in the Department of Agriculture, Rural Development, Land and Environmental Affairs (DARDLEA)

The department has repositioned itself as an employer of choice. This assists the department business partnering between the line and support functions within the department. Due to shortage of scarce skills in the agricultural sector, the department continued to attract and utilise foreign skills on contract basis when necessary.

The department positioned itself, through various strategic initiatives that include movement from a transactional role to transformational / strategic partner and change agent. It further ensured that the right employees with the right skills and competences are appointed in the right positions. It also ensured that there is employee value proposition through candidate management and positive employee experience.

Furthermore, the department is a member of the National Job Evaluation Coordination Committee in the Agricultural Sector (ITCA) where transversal jobs in the Agricultural Sector are nationally coordinated through Job Evaluation and standardised recruitment requirements are advocated for in order to reduce job hopping and talent poaching in the Agricultural Sector and for career pathing. This ensured that the department remunerated employees at the right level and competitively in line with the salary survey of the Private Sector.

The department has the Disability Forum, Employment Equity Forum and Gender and Transformation Forum to drive the target to meet the Employment Equity Target as per Regulation 27 of the Public Service Regulation of 2016, as well as Chapter 3, Section 20 of the Employment Equity Act 55 of 1 998 and Cabinet Resolution of 2005 and November 2012.

As at 31 March 2026 the total number of employees was at **1 038** permanent employees comprised 582 females and 456 males. The department placed **803** Expanded Public Works Programme, **93** Internship, **129** candidates in the National Agricultural unemployed graduates placement programme and **25** Extension and Recovery funded posts. The department appointed 116 employees though **76** employees exited the public service during this financial year 2025/2026.

Human resource priorities for the year under review and the impact of these.

The following HR Priorities were identified for the financial year under review:

- The department advertised 4 advertisements for vacant funded posts during the financial year 2025/2026 As at 31 March 2026 the current statistics on employment equity is 582 (**56,1**%) females and 456 (**43,9**%) males in the department. Female representation in the SMS category was 16 (**59,3**%) and youth was **1 (3,7%)**, while that of persons with disabilities was **1,4**%, which represented **15** employees with disabilities.

- Improving the skills base of human capital

  There were **433** employees who were capacitated in various training programmes which amongst others were: Management and Leadership as well as Bid Committees during the financial year 2025/2026.

Workforce planning and key strategies to attract and recruit skilled and capable workforce.

The EPWP Programme (mainly for youth) is aimed at giving the youth experience and increasing chances of employability. In line with skills development initiatives, the department appointed **1 050** additional employees to the staff establishment composed of **803** Expanded Public Works Programme, **93** Interns , **129** candidates in the National Agricultural unemployed graduates placement programme and **25** Extension and Recovery funded posts.

The department also conducted Exit Interviews to identify challenges and themes to action, reposition and brand itself and to improve the best practices inclusive of the strengthening of Employee Engagement to reduce attrition/turnover.

Employee performance management.

A Provincial Employee Performance Management and Development Policy is in place. Performance Agreements in line with the PMDS Policy of 2025/26, were signed and submitted to the PMDS Unit. Through the PMDS compliance, 998 (97,5%) out of the total staff establishment of 1 024 complied with the PMDS.

The department has Personal Development Programmes focused towards capacity development of existing employees in order to close the skills gaps.

Employee wellness programmes

The department implemented the Employee Health and Wellness Strategic framework. The Employee Wellness Programme is providing services in line with the four pillars of the Employee Health and Wellness strategic framework of 2009 developed by the Department of Public Service and Administration (DPSA). These pillars include: Wellness Management; Health and Productivity Management; Occupational Health and Safety and HIV/AIDS and TB Management.

- Change in behaviour as a result of Wellness days activities conducted
- Condoms distributed as a preventative measure to reduce the spread of HIV
- Health lifestyle awareness brochures and newsletter circulated improved knowledge and awareness
- Psychosocial support provided to all employees in need
- 4 workshops on wellness and 6 sports activities conducted reaching 637 officials

- **Highlight achievements and challenges faced by the Department, as well as future human resource plans /goals.**

Corporate Services support was provided to all the nine programmes in department through the appointment of 116 permanent staff members, additional **25** are Agricultural Advisors on a 3 years contract funded by the Extension Recovery Programme, placed **803** EPWP candidates**, 93** Interns and **129** candidates in the National Agricultural Unemployed Graduates Placement Programme. As the year closes, the department is at advanced stage of placing **120** Agricultural Graduates in the National Agricultural Graduates Placement Programme and finalising the appointment of into positions advertised in the third quarter.

- **Filling of vacant posts**

As at 31 March 2026 the department has recruited **116** employees, placed **25** agricultural advisors funded by the Extension Recovery Programme conditional grant, placed **803** Expanded Public Works Programme**, 93** Interns **and 129** candidates in the National Agricultural unemployed graduates placement programme that were placed in different farms in the province.

- **Employment Equity**

The department had a total of **1 038** of whom 582 (**56,1**%) females and 456(**43,9**%) males in the department. Female representation in the SMS category was 16 (**59,3**%) and youth was **1 (3,7%)**, while that of persons with disabilities was **1,4**%, which represented **15** employees with disabilities.

- **Performance Management and Development System (PMDS)**

PMDS compliance for annual performance assessment was **998** (**97,5%)** out of 1 024 employees with **635 (62,0%)** employees being paid pay progression during this financial year 2025/2026.

- **Challenges**

Aging staff and inability to replace them due to new prioritisation of posts.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

The department must provide the following key information on its human resources. All the financial amounts must agree with the amounts disclosed in the annual financial statements. Provide reasons for any variances

3.1 Personnel related expenditure

The following tables summarises the final audited personnel related expenditure by programme and by salary bands. In particular, it provides an indication of the following:

- amount spent on personnel
- amount spent on salaries, overtime, homeowner's allowances and medical aid.

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2025 and 31 March 2026

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	200 984	125 620	1543	0	62,5	810
Sustainable Resource Management	262 811	39 214	65	0	14,9	654
Agricultural Producer Support and Development	775 267	225 961	681	0	29,1	629
Veterinary services	145 962	115 735	1112	0	79,3	603
Agricultural Economics Services	65 366	45 377	15	0	69,4	516
Research and Technology Development Services	164 641	21 886	329	0	13,3	1 216
Structured Agricultural Education and Training	31 294	19 359	22	0	61,9	509

Rural Development Coordination	25 429	21 473	0	0	84,4	1 342
Environmental Affairs	156 327	121 534	279	0	77,7	1 085
Total	**1 828 081**	**736 159**	**4 046**	**0**	**40,3**	**709**

Table 3.1.2 Personnel costs by salary band for the period 1 April 2025 and 31 March 2026

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	11 500	1,6	46	155
Skilled (level 3-5)	83 700	**11,3**	186	255
Highly skilled production (levels 6-8)	266 500	**36,2**	410	443
Highly skilled supervision (levels 9-12)	332 100	**45,1**	369	1 244
Senior and Top management (levels 13-16)	42 359	5,8	27	1 508
TOTAL	**736 159**	**100**	**1 038**	**709**

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2025 and 31 March 2026

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
PR1: Administration	106 322	74,3	654	0,5	452	0,3	106 322	74,3
PR2: Sustainable Resource Management	26 800	70,2	0	0	1 159	3	26 800	70,2
PR3: Farmer Support and Development	185 852	71,6	1 770	0,7	1 027	0,4	185 852	71,6
PR4: Veterinary Services	96 791	74,2	338	0,3	140	0,1	96 791	74,2
PR5: Research and Technology Development Services	41 154	73	2	0	376	0,7	41 154	73
PR6: Agricultural Economics	15 572	75,5	0	0	122	0,6	15 572	75,5
PR7: Structured Agricultural	15 077	71,4	6	0	0	0	15 077	71,4

Education and Training								
PR8: Rural Development	11 544	70,3	0	0	0	0	11 544	70,3
PR9: Environmental Affairs	78 338	62,3	622	0,5	0	0	78 338	62,3
TOTAL	**577 450**	**71,2**	**3 392**	**0,4**	**3 276**	**0,4**	**577 450**	**71,2**

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2025 and 31 March 2026

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Skilled (level 1-2)	27 36	422,80	11	0,20	79	1,20	778	12
Skilled (level 3-5)	45 386	68,30	930	1,40	887	1,30	2 987	4,50
Highly skilled production (levels 6-8)	178 815	72,30	1 598	0,60	1 033	0,40	4 874	2
Highly skilled supervision (levels 9-12	287 315	77,40	853	0,20	1 089	0,30	1 852	0,50
Senior management (level 13-16)	38 568.00	85,50	0	0	188	0,40	530	1,20
Total	**577 450**	**71,20**	**3 392**	**0,40**	**3 276**	**0,40**	**11 021**	**1,40**

3.2 Employment and Vacancies

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment.

This information is presented in terms of three key variables:

- programme
- salary band
- critical occupations (see definition in notes below).

Departments have identified critical occupations that need to be monitored. In terms of current regulations, it is possible to create a post on the establishment that can be occupied by more than one employee. Therefore, the vacancy rate reflects the percentage of posts that are not filled.

Table 3.2.1 Employment and vacancies by programme as on 31 March 2026

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
PR1: Administration	269	155	42,4	93
PR2: Sustainable Resource Management	144	60	58,3	0
PR3: Farmer Support and Development	582	359	38,3	154
PR4: Veterinary Services	467	192	58,9	0
PR5: Research and Technology Development Services	165	88	46,7	0
PR6: Agricultural Economics	18	18	0	0
PR7: Structured Agricultural Education and Training	54	38	29,6	0
PR8: Rural Development	28	16	42,9	0
PR9: Environmental Affairs	190	112	41,1	803
TOTAL	**1 917**	**1 038**	**45,8**	**1 050**

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2026

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	423	46	89,1	1 025
Skilled (3-5)	467	186	60,2	0
Highly skilled production (6-8)	499	410	17,8	**25**
Highly skilled supervision (9-12)	487	369	24,2	0
Senior management (13-16)	41	27	34,1	0
TOTAL	**1 917**	**1 038**	**45,85**	**1 050**

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2026

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Account Clerk (Public Relations/Communication)	3	2	33,3	0
Administration Clerks	104	66	36,5	0
Administration Officer	65	48	26,2	0
Administrative related	41	33	19,5	0
Aged Care Service Manager	2	0	100	0
Agriculture, Animal Oceanography, Forestry and other Scientists	12	9	25	0
Agricultural and Horticultural Produce Inspector	6	15	-150	0
Agricultural and Forestry Manager	98	23	76,5	0
Agricultural Engineer	30	17	43,3	0
Agricultural Mobile Plant (Equipment) Operator	2	1	50	0
Agricultural Scientist	24	20	16,7	0
Agricultural Technician	172	121	29,7	0
Agriculture related	88	43	51,1	0
Auxiliary and related Workers	5	1	80	0
Biochemist	2	1	50	0
Biochemistry Pharmacologist, Zoology and Life Scientist Technician	13	5	61,5	0
Boiler or Engineer Operator	1	0	100	0
Building and other Property Caretaker	5	3	40	0
Caretaker/ Cleaner	1	1	0	0
Chief Financial Officer	4	2	50	0
Cleaner in Offices, Workshops Hospitals etc.	19	9	52,6	0
Client Inform Clerk (Switchboard Receptionist, Inform Clerk)	2	0	100	0
Communication and Information related	2	0	100	0
Communication and Marketing Manager	2	1	50	0
Conservation Labourer	6	3	50	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Disaster Management Manager	6	3	50	0
Earthmoving Plant Operator (General)	1	1	0	0
Economic Growth and Promotion and Global Relations Manager	1	0	100	0
Economist	23	16	30,4	0
Economists	14	5	64,3	0
Electrical and Electronics Engineering Technician	1	0	100	0
Elementary Workers not elsewhere classified	4	0	100	0
Enforcement and Compliance Manager	2	1	50	0
Engineering Manager	6	0	100	0
Engineering Sciences related	8	0	100	0
Engineer and related Profession	4	0	100	0
Environmental Enforcement and Compliance Officer	72	4	94,4	0
Environmental Engineering Technician	4	3	25	0
Environmental Health	1	0	100	0
Environmental Manager	1	1	0	0
Farm Aid	203	115	43,3	0
Farm Hand and Labourer	18	8	55,6	0
Farming Forestry Advisors and Farm Manager	8	7	12,5	0
Finance and Economics related	15	4	73,3	0
Finance Clerk	13	4	69,2	0
Finance Manager	4	0	100	0
Financial Accountant	60	31	48,3	0
Financial and related Professional	15	7	53,3	0
Financial Clerk and Credit Controller	26	11	57,7	0
Food Services Aid and Waiter	4	0	100	0
Food Trade Assistant	1	0	100	0
Forestry Labourer	3	2	33,3	0
Garden Worker	5	3	40	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Geologist, Geophysicist, Hydrologist and related profession	1	0	100	0
Groundskeeper	8	4	50	0
Handyperson	4	0	100	0
Head of Provincial Department	2	1	50	0
Horticulturist, Forester, Agriculture and Forestry Technician	39	25	35,9	0
Human Resource Clerk	20	10	50	0
Human Resource Practitioner	33	20	39,4	0
Human Resources and Organisational Development and related professional	2	0	100	0
Human Resources Clerk	48	21	56,3	0
Human Resources related	15	5	66,7	0
Information Technology & Systems Manager	1	0	100	0
Internal Auditor	5	4	20	0
Language Practitioner Interpreter and other communication	2	0	100	0
Legal related Manager	1	0	100	0
Legal related	2	2	0	0
Light Vehicle Driver	9	6	33,3	0
Logistical Support Personnel	1	1	100	0
Material-Recording and Transport Clerk	1	1	0	0
Messenger	22	14	36,4	0
Middle Manager: Administrative related	22	11	50	0
Middle Manager: Agriculture And Forestry related	26	0	100	0
Middle Manager: Information Technology related	6	6	0	0
Middle Manager: Legal related	3	2	33,3	0
Middle Manager: Communication and Information related	7	5	28,6	0
Motor Vehicle Driver	2	0	100	0
Natural Sciences related	28	14	50	0
Nature Conservation and Oceanographical related Technician	2	1	50	0
Office Cleaner	64	38	40,6	0
Organisational Development Practitioner	1	0	100	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Other Administration and related Clerk and Organiser	24	6	75	0
Other Administrative Policy and elated Officer	2	1	50	0
Other Occupation	0	3	0	1 050
Personal Assistant	3	0	100	0
Plant and Machine Operators and Assembler not classified,	6	4	33,3	0
Protection/Security Official	2	0	100	0
Public/Media Relation Manager	1	1	100	0
Receptionist (General)	1	1	0	0
Registry and Mailing Clerk	7	7	0	0
Risk Management and Security Services	2	2	0	0
Risk Officer	3	2	33,3	0
Secretaries and Other Keyboard Operating Clerk	6	2	66,7	0
Secretary (General)	4	2	50	0
Security Guard	2	0	100	0
Security Officer	4	2	50	0
Senior Manager	42	18	57,1	0
Statisticians and related Professional	1	0	100	0
Sterilisation Attendant	18	9	50	0
Supply Chain Clerk	1	1	0	0
Switchboard Operator	1	1	0	0
Trade Trainer	1	0	100	0
Veterinarian	83	52	37,3	0
Veterinarians	13	6	53,8	0
Veterinary Assistant	10	3	70	0
Veterinary Public Health Professional/Practitioner	67	32	52,2	0
Welder	4	3	25	0
TOTAL	**1 917**	**1 038**	**45,9**	**1 050**

3.3 Filling of SMS Posts

The tables in this section provide information on employment and vacancies as it relates to members of the Senior Management Service by salary level. It also provides information on advertising and filling of SMS posts, reasons for not complying with prescribed timeframes and disciplinary steps taken.

Table 3.3.1 SMS post information as on 31 March 2026

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 16	1	1	100	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	8	8	100	0	0
Salary Level 13	26	17	65,4	9	34,6
Total	**36**	**27**	**75,0**	**9**	**25,0**

Table 3.3.2 SMS post information as on 30 September 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 16	1	1	100	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	8	8	100	0	0
Salary Level 13	26	17	65,4	9	34,6
Total	36	**27**	**75,0**	**9**	**25,0**

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2025 and 31 March 2026

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	N/A	N/A
Salary Level 16	0	N/A	N/A
Salary Level 15	0	N/A	N/A
Salary Level 14	0	N/A	N/A
Salary Level 13	11	N/A	N/A
TOTAL	**11**	**N/A**	**N/A**

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2025 and 31 March 2026

Reasons for vacancies not advertised within six months
None. Posts were advertised within six months of being vacant and funded

Reasons for vacancies not filled within twelve months
None. Posts are within the timeframe for being filled

Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.3, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes.

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2025 and 31 March 2026

Reasons for vacancies not advertised within six months
None. There was no non-compliance

Reasons for vacancies not filled within six months
None. Vacancies are still being processed

3.4 Job Evaluation

Within a nationally determined framework, executing authorities may evaluate or re-evaluate any job in his or her organisation. In terms of the Regulations all vacancies on salary levels 9 and higher must be evaluated before they are filled. The following table summarises the number of jobs that were evaluated during the year under review. The table also provides statistics on the number of posts that were upgraded or downgraded.

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2025 and 31 March 2026

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels1-2)	209	0	0	0	0	0	0
Skilled (Levels 3-5)	427	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	669	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	569	0	0	0	0	0	0
Senior Management Service Band A	34	0	0	0	0	0	0
Senior Management Service Band B	7	0	0	0	0	0	0
Senior Management Service Band C	1	0	0	0	0	0	0
Senior Management Service Band D	1	0	0	0	0	0	0
Total	**1 917**	**0**	**0**	**0**	**0**	**0**	**0**

The following table provides a summary of the number of employees whose positions were upgraded due to their post being upgraded. The number of employees might differ from the number of posts upgraded since not all employees are automatically absorbed into the new posts and some of the posts upgraded could also be vacant.

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2025 and 31 March 2026

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0

Employees with a disability	**0**

The following table summarises the number of cases where remuneration bands exceeded the grade determined by job evaluation. Reasons for the deviation are provided in each case.

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2025 and 31 March 2026

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
0	0	0	0	0
Total number of employees whose salaries exceeded the level determined by job evaluation				**0**
Percentage of total employed				**0**

The following table summarises the beneficiaries of the above in terms of race, gender, and disability.

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2025 and 31 March 2026

Notes

- If there were no cases where the salary levels were higher than those determined by job evaluation, keep the heading and replace the table with the following:

Total number of Employees whose salaries exceeded the grades determine by job evaluation	None

Notes

- If there were no cases where the salary levels were higher than those determined by job evaluation, keep the heading and replace the table with the following:

3.5 Employment Changes

This section provides information on changes in employment over the financial year. Turnover rates provide an indication of trends in the employment profile of the department. The following tables provide a summary of turnover rates by salary band and critical occupations (see definition in notes below).

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2025 and 31 March 2026

Salary band	Number of employees at beginning of period-1 April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	42	28	1	2,4
Skilled (Levels 3-5)	198	12	27	13,6
Highly skilled production (Levels 6-8)	415	54	21	5,1
Highly skilled supervision (Levels 9-12)	352	20	24	6,8
Senior Management Service Bands A	18	0	3	16,7
Senior Management Service Bands B	8	0	0	0
Senior Management Service Bands C	1	1	0	0
Senior Management Service Bands D	1	1	0	0
TOTAL	**1 035**	**116**	**76**	**7,3**

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2025 and 31 March 2026

Critical occupation	Number of employees at beginning of period 01April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administration Clerk	55	6	3	5,5
Administration Officer	39	8	7	17,9
Administrative related	21	0	0	0
Aged Care Service Manager	1	1	0	0
Agriculture, Animal Oceanography, Forestry and other Scientists	10	0	0	0
Agricultural and Horticultural Produce Inspector	3	0	0	0
Agricultural and Forestry Manager	61	0	0	0
Agricultural Engineer	9	8	2	22,2
Agricultural Mobile Plant (Equipment) Operator	2	6	1	50
Agricultural Scientist	20	0	0	0
Agricultural Technician	104	15	6	5,8
Agriculture related	35	0	0	0
Auxiliary and related workers	1	0	0	0

Critical occupation	Number of employees at beginning of period 01April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Auxiliary Child and Youth Care Worker	0	1	0	0
Biochemist	0	1	0	0
Biochemistry Pharmacology Zoology and Life Science Technician	5	0	0	0
Building and other Property Caretaker	2	0	0	0
Chief Financial Officer	1	0	0	0
Cleaners in Offices Workshops Hospitals etc.	9	0	0	0
Communication and Information related	1	0	0	0
Conservation Labourer	3	0	0	0
Disaster Management Manager	4	0	0	0
Earth and Soil Scientist	0	0	1	0
Economist	17	5	3	25
Elementary Workers not elsewhere classified	0	12	0	0
Enforcement and Compliance Manager	1	0	0	0
Engineering Manager	0	0	1	0
Environmental Enforcement and Compliance Officer	58	2	2	3,4
Environmental Engineering Technician	0	3	0	0
Environmental Health	1	0	0	0
Environmental Manager	1	0	0	0
Environmental Scientist	0	0	1	0
Farm Aid	113	4	7	6,2
Farm Hand and Labourer	11	0	0	0
Farming Forestry Advisor and Farm Manager	8	0	0	0
Finance and Economics related	4	0	0	0
Finance Clerk	4	0	1	25
Financial Accountant	43	0	2	4,7
Financial and related Professional	6	0	0	0
Financial Clerk and Credit Controller	6	0	0	0
Forensic Accountant	1	0	0	0
Forestry Labourer	6	0	0	0

Critical occupation	Number of employees at beginning of period 01April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Garden Worker	0	3	16	0
Groundskeeper	0	3	0	0
Head of Provincial Department	2	0	0	0
Horticulturists, Forester, Agriculture and Forestry Technician	25	0	0	0
Human Resource Clerk	14	0	0	0
Human Resource Manager	0	0	2	0
Human Resource Practitioner	17	0	2	11,8
Human Resources Clerk	19	0	0	0
Human Resources related	6	0	0	0
Internal Auditor	4	0	0	0
Legal related	2	0	0	0
Light Vehicle Driver	1	2	0	0
Managers not elsewhere classified	0	0	1	0
Material-Recording and Transport Clerk	1	0	0	0
Messenger	11	1	0	0
Middle Manager: Administrative related	14	4	0	0
Middle Manager: Agriculture and Forestry related	0	0	1	0
Middle Manager: Aviation related	0	0	1	0
Middle Manager: Finance and Economics related	0	0	1	0
Middle Manager: Information Technology related	6	0	0	0
Middle Manager: Legal related	2	0	0	0
Middle Manager: Communication and Information related	6	0	0	0
Motor Vehicle Drivers	1	0	0	0
Motorised Farm and Forestry Plant Operator	0	0	1	0
Motorised Farm And Forestry Plant Operators	2	0	0	0
Natural Sciences related	14	0	0	0
Nature Conservation and Oceanographical related Technicians	1	0	0	0
Office Cleaner	22	17	2	9,1
Other Administration and related Clerks and Organisers	7	0	0	0

Critical occupation	Number of employees at beginning of period 01April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Other Administrative Policy and related officers	1	0	0	0
Other Occupations	5	4	0	0
Personal Assistant	1	0	0	0
Plant and Machine Operators and Assemblers not classified	0	4	0	0
Protection/Security Official	2	0	1	50
Public/Media Relations Manager	1	0	0	0
Receptionist (General)	1	1	0	0
Registry And Mailing Clerk	7	0	0	0
Risk Management and Security Services	2	0	0	0
Risk Officer	2	0	0	0
Secretaries and other Keyboard Operating Clerks	2	0	0	0
Secretary (General)	0	2	0	0
Security Officer	2	0	0	0
Senior Managers	28	0	0	0
Sterilization Attendant	13	0	2	15,4
Strategy/Monitoring and Evaluation Manager	0	0	1	0
Supply Chain Clerk	1	0	1	100
Switchboard Operator	0	0	0	0
Veterinarian	11	3	1	1,5
Veterinary Assistants	3	0	0	0
Veterinary Nurse	0	0	2	0
Veterinary Public Health Professional/Practitioner	4	0	4	8,7
Welder	3	0	0	0
Total	**1 035**	**116**	**76**	**7,3**

The table below identifies the major reasons why staff left the department.

Table 3.5.3 Reasons why staff left the department for the period 1 April 2025 and 31 March 2026

Termination Type	Number	% of Total Resignations
Death	3	3,9
Resignation	9	11,8
Expiry of contract	5	6,6
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	1	1,3
Retirement	57	76,3
Transfer to other Public Service Departments	0	0
Other	0	0
Total	**76**	**100**
Total number of employees who left as a % of total employment		**7,3%**

Table 3.5.4 Promotions by critical occupation for the period 1 April 2025 and 31 March 2026

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Accounting Technician	0	0	0	0	0
Administration Clerk	62	2	3,2	0	0
Administration Officer	40	0	0	0	0
Administrative And Governance Policy Manager	0	0	0	0	0
Administrative Related	24	0	0	0	0
Aged Care Service Manager	1	0	0	0	0
Agricul Animal Oceanography Forestry & Other Scien	10	0	0	0	0
Agricultural and Horticultural Produce Inspector	3	0	0	0	0
Agricultural And Forestry Manager	61	0	0	0	0
Agricultural Engineer	9	2	22,2	0	0
Agricultural Mobile Plant (Equipment) Operator	2	0	0	0	0
Agricultural Scientist	20	1	5	0	0
Agricultural Technician	114	3	2,6	0	0
Agriculture Related	46	13	28,3	0	0

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Auxiliary And Related Workers	1	0	0	0	0
Biochemistry, Pharmacology, Zoology and Life Sciences Technician	6	0	0	0	0
Building and other Property Caretaker	2	0	0	0	0
Chief Financial Officer	1	0	0	0	0
Cleaner in Offices Workshops, Hospitals Etc.	9	0	0	0	0
Communication and Information related	1	2	2	0	0
Communication and Marketing Manager	0	0	0	0	0
Conservation Labourer	3	0	0	0	0
Disaster Management Manager	4	0	0	0	0
Earth and Soil Scientist	0	0	0	0	0
Economic Growth and Promotion and Global Relations Manager	0	0	0	0	0
Economist	17	0	0	0	0
Elementary Workers Not Elsewhere Classified	0	0	0	0	0
Employee Wellness Practitioner	0	0	0	0	0
Enforcement And Compliance Manager	1	0	0	0	0
Environmental Enforcement and Compliance Officer	48	1	2,1	0	0
Environmental Engineering Technician	0	1	0	0	0
Environmental Health	1	0	0	0	0
Environmental Manager	1	0	0	0	0
Environmental Scientist	0	0	0	0	0
Farm Aid	113	0	0	0	0
Farm Hand and Labourer	11	0	0	0	0
Farming Forestry Advisor and Farm Manager	8	0	0	0	0
Filing and Registry Clerk	0	0	0	0	0
Finance and Economics related	4	1	25	0	0
Finance Clerk	4	0	0	0	0
Financial Accountant	35	0	0	0	0
Financial and related Professional	6	0	0	0	0
Financial Clerks and Credit Controller	6	0	0	0	0
Food Trade Assistant	0	0	0	0	0

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Forensic Accountant	1	0	0	0	0
Forestry Labourer	6	0	0	0	0
Garden Worker	0	0	0	0	0
General Accountant	0	0	0	0	0
Handyperson	0	0	0	0	0
Head of Provincial Department	2	0	0	0	0
Horticulturist, Forester, Agriculture, Forestry Technician	21	0	0	0	0
Human Resource Clerk	1	0	0	0	0
Human Resource Manager	0	0	0	0	0
Human Resource Practitioner	17	0	0	0	0
Human Resources Clerk	19	2	10,5	0	0
Human Resources related	6	0	0	0	0
Information Technology and Systems Manager	0	0	0	0	0
Internal Audit Manager	0	0	0	0	0
Internal Auditor	4	0	0	0	0
Legal related	2	0	0	0	0
Legal related Manager	0	0	0	0	0
Light Vehicle Driver	1	0	0	0	0
Material-Recording and Transport Clerks	1	0	0	0	0
Messengers	11	1	9,1	0	0
Middle Manager: Human Resource and Organisational Development related	0	0	0	0	0
Middle Manager: Administrative related	13	0	0	0	0
Middle Manager: Agriculture and Forestry related	0	0	0	0	0
Middle Manager: Finance and Economics Related	0	0	0	0	0
Middle Manager: Information Technology Related	6	0	0	0	0
Middle Manager: Legal related	2	0	0	0	0
Middle Manager: Natural Science related	0	0	0	0	0
Middle Manager: Communication and Information related	6	0	0	0	0
Motor Vehicle Drivers	1	0	0	0	0

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Motorised Farm and Forestry Plant Operator	2	0	0	0	0
Natural Sciences related	14	0	0	0	0
Nature Conservation and Oceanographical related Technician	1	0	0	0	0
Office Cleaner	17	0	0	0	0
Other Administration and related Clerks and Organiser	7	0	0	0	0
Other Administrative Policy and Related Officers	1	0	0	0	0
Other Middle Manager	0	0	0	0	0
Other Occupation	5	0	0	0	0
Personal Assistant	1	0	0	0	0
Policy and Planning Managers	0	1	0	0	0
Programme or Project Manager	0	0	0	0	0
Protection/Security Official	2	0	0	0	0
Public/Media Relations Manager	1	0	0	0	0
Receptionist (General)	1	0	0	0	0
Registry and Mailing Clerk	7	0	0	0	0
Research and Development Manager	0	0	0	0	0
Risk Management and Security Services	2	0	0	0	0
Risk Officer	2	0	0	0	0
Safety Inspector	0	0	0	0	0
Secretaries and other Keyboard Operating Clerk	2	0	0	0	0
Security Officer	2	0	0	0	0
Senior Manager	25	0	0	0	0
Skills Development Facilitator/ Practitioner	0	0	0	0	0
Sterilisation Attendant	13	0	0	0	0
Strategy/Monitoring and Evaluation Manager	0	0	0	0	0
Supply Chain Clerk	1	0	0	0	0
Supply Chain Manager	0	0	0	0	0
Training Manager	0	0	0	0	0
Transport Clerk	0	0	0	0	0

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Veterinarian	72	0	0	0	0
Veterinary Assistant	3	0	0	0	0
Veterinary Nurse	0	0	0	0	0
Veterinary Public Health Professional/Practitioner	48	1	2,1	0	0
Veterinary Technologist	0	0	0	0	0
Wed Technician	0	0	0	0	0
Welder	3	0	0	0	0
TOTAL	**1 035**	**31**	**3**	**0**	**0**

Table 3.5.5 Promotions by salary band for the period 1 April 2025 and 31 March 2026

Salary Band	Employees 1 April 2025	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	41	0	0	0	0
Skilled (Levels 3-5)	192	3	1,6	0	0
Highly skilled production (Levels 6-8)	406	6	1,5	0	0
Highly skilled supervision (Levels 9-12)	368	22	6	0	0
Senior Management (Level 13-16)	28	0	0	0	0
TOTAL	**1 035**	**31**	**3**	**0**	**0**

3.6 Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2026

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Official and Manager	1	0	0	0	1	0	0	0	2
Labourer and related Worker	6	0	0	0	15	0	0	0	21
Clerical Support Worker	20	0	0	0	74	0	0	4	98
Elementary	93	0	0	0	114	1	0	0	208
Manager	57	0	0	1	66	1	1	2	128
Plant and Machine Operator and Assembler	25	0	0	0	3	0	0	0	28
Professional	103	0	1	16	123	0	0	10	253
Protect Rescue Social Health Science Support Personnel	0	0	0	0	2	0	0	0	2
Security and Custodian Personnel	3	0	0	0	1	0	0	0	4
Skilled Agriculture, Forestry Fish Craft related Trades Worker	5	0	0	0	0	0	0	0	5
Technicians and associate Technical Occupation	124	0	0	1	160	0	0	4	289
TOTAL	**437**	**0**	**1**	**18**	**559**	**2**	**1**	**20**	**1 038**
Employees with disabilities	**2**	**0**	**0**	**2**	**6**	**0**	**0**	**0**	**15**

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	1	0	0	0	2
Senior Management	10	0	0	0	14	0	0	1	25
Professionally qualified and experienced specialists and mid-management	160	0	1	13	184	1	1	9	369
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	156	0	0	5	239	0	0	10	410
Semi-skilled and discretionary decision making	100	0	0	0	86	0	0	0	186
Unskilled and defined decision making	10	0	0	0	35	1	0	0	46
TOTAL	**437**	**0**	**1**	**18**	**559**	**2**	**1**	**20**	1 038

Table 3.6.3 Recruitment for the period 1 April 2025 and 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	1	0	0	0	1
Senior Management	1	0	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management	7	0	0	0	13	0	0	0	20
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	25	0	0	0	29	0	0	0	54
Semi-skilled and discretionary decision making	5	0		0	7	0	0	0	12

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Unskilled and defined decision making	7	0	0	0	21	0	0	0	28
Total	45	0	0	0	71	**0**	**0**	**0**	116
Employees with disabilities	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Table 3.6.4 Promotions for the period 1 April 2025 and 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	5	0	0	1	16	0	0	0	22
Professionally qualified and experienced specialists and mid-management	3	0	0	0	3	0	0	0	6
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	3	0	0	0	0	0	0	0	3
Semi-skilled and discretionary decision making	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	11	0	0	1	19	0	0	0	31
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.5 Terminations for the period 1 April 2025 and 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	1	0	0	1	1
Senior Management	1	0	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management	15	0	0	0		0	0	0	24
Skilled technical and academically qualified workers, junior management,	8	0	0	0	13	0	0	0	21

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
supervisors, foreman and superintendents									
Semi-skilled and discretionary decision making	19	0	0	0	8	0	0	0	27
Unskilled and defined decision making	1	0	0	0	0	0	0	0	1
Total	44	0	0	0	31	0	0	1	76
Employees with Disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.6 Disciplinary action for the period 1 April 2025 and 31 March 2026

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Misconduct	13	0	0	0	9	0	0	0	22
Total	**13**	**0**	**0**	**0**	**9**	**0**	**0**	**0**	**22**

Table 3.6.7 Skills development for the period 1 April 2025 and 31 March 2026

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislator, Senior Official and Manager	1	0	0	0	3	0	0	1	5
Professional	24	0	0	1	25	0	0	2	52
Technician and associate Professional	36	0	0	0	65	0	0	0	101
Clerk	4	0	0	0	77	0	0	0	81
Service and Sales Worker	0	0	0	0	0	0	0	0	0
Skilled Agriculture and Fishery Worker	3	0	0	0	4	0	0	0	7
Craft and related Trades Worker	0	0	0	0	0	0	0	0	0
Plant and Machine Operator and Assembler	0	0	0	0	0	0	0	0	0
Elementary Occupation	102	0	0	0	83	1	0	1	187
TOTAL	**170**	**0**	**0**	**1**	**257**	**1**	**0**	**4**	**433**
Employees with disabilities	0	0	0	0	0	0	0	0	0

3.7 Signing of Performance Agreements by SMS Members

All members of the SMS must conclude and sign performance agreements within specific timeframes. Information regarding the signing of performance agreements by SMS members, the reasons for not complying within the prescribed timeframes and disciplinary steps taken is presented here.

Table 3.7.1 Signing of Performance Agreements by SMS members as on 30 September 2025

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	0	0	0	0
Salary Level 16	1	1	1	100
Salary Level 15	1	1	1	100
Salary Level 14	8	8	8	100
Salary Level 13	26	17	17	100
Total	**36**	**27**	**27**	**100**

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 30 September 2025

Reasons
None. All SMS members concluded performance agreements

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 30 September 2025

Reasons
None. All SMS members concluded performance agreements

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

3.8 Performance Rewards

To encourage good performance, the department has granted the following performance rewards during the year under review. The information is presented in terms of race, gender, disability, salary bands and critical occupations (see definition in notes below).

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2025 and 31 March 2026

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African					
Male	268	437	0	0	0
Female	322	561	0	0	0
Asian					
Male	1	1	0	0	0
Female	0	1	0	0	0
Coloured					
Male	0	0	0	0	0
Female	1	2	0	0	0
White					
Male	11	18	0	0	0
Female	12	18	0	0	0
Total	**615**	**1 038**	**0**	**0**	**0**

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service f the period 1 April 2025 and 31 March 2026

Salary band	Beneficiary Profile			Cost		Total cost as % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	11	46	0	0	0	0
Skilled (level 3-5)	121	186	0	0	0	0
Highly skilled production (level 6-8)	235	410	0	0	0	0
Highly skilled supervision (level 9-12)	248	369	0	0	0	0
Total	**615**	**1 011**	0	0	0	0

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2025 and 31 March 2026

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Administration Clerks	10	60	0	0	0
Administration Officer	12	42	0	0	0
Administrative Related	33	19	0	0	0
Aged Care Service Manager	0	1	0	0	0
Agriculture, Animal Oceanography, Forestry and other Scientists	0	9	0	0	0
Agricultural and Horticultural Produce Inspector	1	3	0	0	0
Agricultural and Forestry Manager	0	33	0	0	0
Agricultural Engineer	4	1	0	0	0
Agricultural Mobile Plant (Equipment) Operator	0	1	0	0	0
Agricultural Scientist	0	20	0	0	0
Agricultural Technician	98	121	0	0	0
Agriculture related	77	40	0	0	0
Auxiliary and related Workers	0	1	0	0	0
Auxiliary Child and Youth Care Worker	0	1	0	0	0
Biochemist	0	1	0	0	0
Biochemistry Pharmacology, Zoology and Life Science Technician	0	5	0	0	0
Building and other Property Caretakers	0	3	0	0	0
Caretaker/ Cleaner	0	1	0	0	0
Chief Financial Officer	1	2	0	0	0
Cleaners in Offices, Workshops, Hospitals etc.	0	4	0	0	0
Communication And Marketing Manager	6	1	0	0	0
Conservation Labourers	0	3	0	0	0
Disaster Management Manager	3	3	0	0	0
Earthmoving Plant Operator (General)	0	1	0	0	0
Economists	5	21	0	0	0
Elementary Workers not elsewhere classified	0	73	0	0	0

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Enforcement and Compliance Manager	0	1	0	0	0
Environmental Enforcement and Compliance Officer	29	41	0	0	0
Environmental Engineering Technician	0	3	0	0	0
Environmental Manager	6	1	0	0	0
Farm Aid	0	45	0	0	0
Farm Hands and Labourers	85	8	0	0	0
Farming Forestry Advisors and Farm Managers	0	7	0	0	0
Finance and Economics Related	45	4	0	0	0
Finance Clerk	0	4	0	0	0
Financial Accountant	0	31	0	0	0
Financial and related Professionals	6	7	0	0	0
Financial Clerks and Credit Controllers	0	5	0	0	0
Forestry Labourers	0	2	0	0	0
Garden Worker	7	3	0	0	0
Groundskeeper	20	4	0	0	0
Head of Provincial Department	0	1	0	0	0
Horticulturists Foresters Agriculture, and Forestry Technician	0	22	0	0	0
Human Resource Clerk	0	10	0	0	0
Human Resource Practitioner	69	15	0	0	0
Human Resources Clerks	0	17	0	0	0
Human Resources related	11	5	0	0	0
Internal Auditor	3	4	0	0	0
Legal related	1	2	0	0	0
Light Vehicle Driver	6	7	0	0	0
Material-Recording and Transport Clerks	0	1	0	0	0
Messengers	6	12	0	0	0
Middle Manager: Administrative related	0	15	0	0	0
Middle Manager: Information Technology related	1	6	0	0	0

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Middle Manager: Legal related	1	2	0	0	0
Middle Manager: Communication and Information related	0	5	0	0	0
Natural Sciences related	4	14	0	0	0
Nature Conservation and Oceanographical related Technician	0	1	0	0	0
Office Cleaner	11	38	0	0	0
Other Administration and related Clerks and Organisers	0	6	0	0	0
Other Administrative Policy and related Officers	0	1	0	0	0
Other Occupations	0	32	0	0	0
Plant and Machine Operators and Assemblers not classified	9	4	0	0	0
Receptionist (General)	1	2	0	0	0
Registry and Mailing Clerk	15	7	0	0	0
Risk Management and Security Services	0	2	0	0	0
Risk Officer	5	2	0	0	0
Secretaries and other Keyboard Operating Clerks	5	2	0	0	0
Secretary (General)	0	2	0	0	0
Security Officer	0	2	0	0	0
Senior Managers	20	23	0	0	0
Sterilisation Attendant	0	9	0	0	0
Supply Chain Clerk	7	1	0	0	0
Switchboard Operator	1	1	0	0	0
Veterinarians	5	67	0	0	0
Veterinary Assistants	0	3	0	0	0
Veterinary Public Health Professional/Practitioner	5	43	0	0	0
Welder	0	3	0	0	0
TOTAL	**635**	**1 038**	**0**	**0**	**0**

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2025 and 31 March 2026

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	14	17	0	0	0	0
Band B	6	8	0	0	0	0
Band C	0	1	0	0	0	0
Band D	0	1	0	0	0	0
Total	**20**	**27**	**0**	**0**	**0**	**0**

3.9 Foreign Workers

The tables below summarise the employment of foreign nationals in the department in terms of salary band and major occupation.

Table 3.9.1 Foreign workers by salary band for the period 1 April 2025 and 31 March 2026

Salary band	01 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	0	0	0	0	0	0
Highly skilled production (Lev. 6-8)	0	0	0	0	0	0
Highly skilled supervision (Lev. 9-12)	4	100	4	100	0	0
Contract (level 9-12)	1	100	1	100	0	0
Contract (level 13-16)	0	0	0	0	0	0
Total	**5**	**100**	**5**	**100**	**0**	**0**

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2025 and 31 March 2026

Major occupation	01 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
Professionals and managers	**1**	**100**	**1**	**100**	**0**	**0**
Technicians and associated professionals	**4**	**100**	**4**	**100**	**0**	**0**
Total	**5**	**100**	**7**	**100**	**0**	**0**

3.10 Leave utilisation

The Public Service Commission identified the need for careful monitoring of sick leave within the public service. The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

Table 3.10.1 Sick leave for the period 1January 2025 and 31 December 2025

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower Skills (Level 1-2)	73	93,2	10	2,3	7	53
Skilled (levels 3-5)	573	92,7	71	16,4	8	581
Highly skilled production (levels 6-8)	1 594	90,5	180	41,7	9	3 275
Highly skilled supervision (levels 9 -12)	1 061	84	155	35,9	7	3 505
Top and Senior management (levels 13-16)	88	90,9	16	3	6	458
Total	**3 389**	**89**	**432**	**100**	**8**	**7 872**

Table 3.10.2 Disability leave (temporary and permanent) for the period 1January 2025 and 31 December 2025

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Highly skilled production (Levels 6-8)	103	100	3	75	34	205
Highly skilled supervision (Levels 9-12)	18	100	1	25	18	62
TOTAL	**121**	**100**	**4**	**100**	**30**	**267**

Table 3.10.3 Annual Leave for the period 1 January 2025 to 31 December 2025

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	4 308	433	9,9
Skilled Levels 3-5)	4 135	191	21,6
Highly skilled production (Levels 6-8)	8 255	383	21,6
Highly skilled supervision(Levels 9-12)	8 036	360	22,3
Senior management (Levels 13-16)	469	28	16,8
TOTAL	**25 203**	**1 395**	**18,1**

Table 3.10.4 Capped leave for the period 1 January 2025 to 31 December 2025

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2026
Lower skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	0	64
Highly skilled production (Levels 6-8)	1	1	1	68
Highly skilled supervision(Levels 9-12)	0	0	0	65
Senior management (Levels 13-16)	0	0	0	54
Total	**1**	**1**	**1**	**66**

The following table summarise payments made to employees as a result of leave that was not taken.

Table 3.10.5 Leave payouts for the period 1 April 2025 and 31 March 2026

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2025/2026 due to none utilisation of leave days for the previous cycle	3 870	167	23,174
Capped leave payout on terminations of service for 2025/2026	10 288	58	177,379
Currently leave payout on terminations of services for 2025/2026	3 880	83	23,234
TOTAL	**18 038**	**308**	

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
None	None

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	Yes		Ms M.S. Mbatha: Director Transversal Services
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	Yes		2 Officials The unit had R375 000 for goods and services
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	Yes		Psychosocial counselling and referrals, Voluntary Testing, Financial wellness, Health and Wellness Programme, Healthy Lifestyle awareness information shared via email and WhatsApp, Condom Distribution,
4. Has the department established (a) committee(s) as contemplated in Part 3, regulations 55 (5) of the Public Service Regulations, 2016 If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	Yes		Ms- O.S. Ndlovu Ehlanzeni North District Ms. N.P. Nkosi – NEHAWU Representative Ms. H. M. Sekoma - Ehlanzeni South District Mr A.M. Kekana - Nkangala District Ms. S. M. Mbatha - Head Office Ms. H. A. Mapholi - Secretary-Head Office
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	Yes		Disability, Employment Equity, Gender, Bereavement, HIV/AIDS, Occupational Health and Safety and, Sexual Harassment Policies Wellness Management, Health and Productivity Management, Employment Equity, HIV/AIDS and TB management, Occupational Health and Safety, Sexual Harassment Employee Equity Policies
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	Yes		Implementation of HIV/AIDS and TB Management Policy
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing and If so, list the results that you have achieved.	Yes		More employees know their status and are on treatment, discrimination is minimal
8. Has the department developed measures/indicators to monitor and evaluate the impact of its health promotion programme? If so, list these measures/indicators.	Yes		Change in behaviour as a result of Wellness days conducted Condoms distributed as a preventative measure to reduce the spread of HIV More hygienic aware as Sanitizer canisters are serviced and maintained regularly.

			• Health lifestyle awareness brochures and newsletter circulated improved knowledge and awareness • Psychosocial support provided to all employees in need 4 workshops on wellness and 6 sports activities conducted reaching 637 officials

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2025 and 31 March 2026

Notes

- If there were no agreements, keep the heading and replace the table with the following:

Total number of Collective agreements	None

The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2025 and 31 March 2026

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0
Verbal warning	0	0
Written warning	0	0
Final written warning	2	0,2
Suspended without pay	0	0
Fine	0	0
Demotion	0	0
Dismissal/ Termination	10	1,0
Not guilty	0	0
Case withdrawn	3	0,3
Resignation	1	0,1
Pending	8	0,8
Total	**24**	**2,3**

Notes

- If there were no agreements, keep the heading and replace the table with the following:

Total number of Disciplinary hearings finalised	None

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2025 and 31 March 2026

Type of misconduct	Number	% of total
Poor performance	0	0
Insubordination	1	0,1
Victimisation	2	0,2
Negligence	0	0
Absenteeism	10	1,0
Theft	2	0,2
Fraud	2	0,2
TOTAL	**17**	**0,4**

Table 3.12.4 Grievances logged for the period 1 April 2025 and 31 March 2026

Grievances	Number	% of Total
Number of grievances resolved	16	1,5
Number of grievances not resolved	5	0,5
Total number of grievances lodged	21	2,0

Table 3.12.5 Disputes logged with Councils for the period 1 April 2025 and 31 March 2026

Disputes	Number	% of Total
Number of disputes upheld	1	0,1
Number of disputes dismissed	2	0,2
Total number of disputes lodged	**3**	**0,3**

Table 3.12.6 Strike actions for the period 1 April 2025 and 31 March 2026

Total number of persons working days lost	0
Total costs working days lost	0
Amount recovered as a result of no work no pay (R'000)	0

Table 3.12.7 Precautionary suspensions for the period 1 April 2025 and 31 March 2026

Number of people suspended	3
Number of people who's suspension exceeded 30 days	2
Average number of days suspended	43 working days
Cost of suspension (R'000)	R252 879.00

3.13 Skills development

This section highlights the efforts of the department with regard to skills development.

Table 3.13.1 Training needs identified for the period 1 April 2025 and 31 March 2026

Occupational category	Gender	Number of employees as at 1 April 2025	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	17	0	19	0	**32**
	Male	11	0	13	0	
Professionals	Female	189	0	170	0	330
	Male	169	0	160	0	
Technicians and associate professionals	Female	164	0	120	0	190
	Male	125	0	70	0	
Clerks	Female	78	0	150	0	200
	Male	20	0	50	0	
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	
Skilled agriculture and fishery workers	Female	4	0	0	0	0
	Male	0	0	0	0	
Craft and related trades workers	Female	0	0	0	0	0
	Male	1	0	0	0	
Plant and machine operators and assemblers	Female	3	0	0	0	**18**
	Male	25	0	18	0	
Elementary occupations	Female	130	0	30	0	30
	Male	99	0	0	0	
Sub Total	Female	585	0	489	0	800
	Male	450	0	311	0	
Total		**1 035**		**397**		**800**

Table 3.13.2 Training provided for the period 1 April 2025 and 31 March 2026

Occupational category	Gender	Number of employees as at 1 April 2025	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	17	0	4	0	5
	Male	11	0	1	0	
Professionals	Female	189	0	27	0	52
	Male	169	0	25	0	
	Female	164	0	65	0	101

Technicians and associate professionals	Male	125	0	36	0	
Clerks	Female	78	0	77	0	81
	Male	20	0	4	0	
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	
Skilled agriculture and fishery workers	Female	4	0	4	0	7
	Male	0	0	3	0	
Craft and related trades workers	Female	0	0	0	0	0
	Male	1	0	0	0	
Plant and machine operators and assemblers	Female	3	0	0	0	0
	Male	25	0	0	0	
Elementary occupations	Female	130	0	85	0	187
	Male	99	0	102	0	
Sub Total	Female	585	0	262	0	433
	Male	450	0	171	0	
Total		1 035		433	0	0

3.14 Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2025 and 31 March 2026

Nature of injury on duty	Number	% of total
Required basic medical attention only	31	3
Temporary Total Disablement	29	2,8
Permanent Disablement	0	0
Fatal	0	0
Total	31	3

3.15 Utilisation of Consultants

The following tables relates information on the utilisation of consultants in the department. In terms of the Public Service Regulations "consultant' means a natural or juristic person or a partnership who or which provides in terms of a specific contract on an ad hoc basis any of the following professional services to a department against remuneration received from any source:

(a) The rendering of expert advice;

(b) The drafting of proposals for the execution of specific tasks; and

(c) The execution of a specific task which is of a technical or intellectual nature, but excludes an employee of a department.

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2025 and 31 March 2026

Project title	Total number of consultants that worked on project	Duration (workdays)	Contract value in Rand
Nkanyezi Poultry Farm (Broiler houses and abattoir)	1	466	R1 521 999.73
Senteeko Tea Estate	1	262	R12 515 553.30
Mpumalanga International FoodMarket	1	296	R14 645 893.40
Mpumalanga AgriPark (Aquaponics, shade nets, cannabis)	1	600	R2 367 911.65
Mantjolo Community Project	1	102	R484 837.14
Mkhondo AgriHub	1	305	R1 450 999.91
Pigro Piggery Project	1	15	R250 000.00
Marapyane Bakgatla Vegetable	1	138	R257 579.89
Elmorah Green	1	117	R1 055 746.00
Danica Veg Project	1	186	R3 320 540.96
Mabaye (Feasibility Study)	1	163	R277 897.50
Mabaye (WULA)	1	137	R254 023.50
Thobela Royale	1	410	R262 000.00

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
12	9	3197	R35,676,482.98

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025and 31 March 2026

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Nkanyezi Poultry Farm	100	100	1
Senteeko Tea Estate	100	100	1
Mpumalanga International Food Market	100	100	1
Mpumalanga AgriPark	100	100	1
Mantjolo Community Project	100	100	1
Mkhondo AgriHub	100	100	1
Pigro Piggery Project	100	100	1
Marapyane Bakgatla Vegetable	100	100	1
Elmorah Green	100	100	1
Danica Veg Project	100	100	1
Mabaye	100	100	1
Thobela Royale	100	100	1

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2025 and 31 March 2026

None

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 and 31 March 2026

None

3.16 Severance Packages

Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2025 and 31 March 2026

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by department
Lower skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0
Highly skilled supervision(Levels 9-12)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	0
Total	0	0	0	0



Part E



PFMA COMPLIANCE REPORT



1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	27 025	-
Adjustment to opening balance	379 942	-
Opening balance as restated	406 967	-
Add: Irregular expenditure confirmed	161 043	406 967
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable[2]	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	**568 010**	**406 967**

Reconciling notes

Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure that was under assessment		360 163
Irregular expenditure that relates to the prior year and identified in the current year		13 812
Irregular expenditure for the current year	161 043	32 992
Total	**161 043**	**406 967**

b) Details of irregular (under assessment, determination, and investigation)

Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure under assessment	147 428	
Irregular expenditure under determination		
Irregular expenditure under investigation		
Total	**147 428**	

c) Details of irregular expenditure condoned

Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure condoned	-	-
Total	**-**	**-**

d) Details of irregular expenditure removed - (not condoned)

Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	**-**	**-**

[2] Transfer to receivables

e) Details of disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
No disciplinary steps were taken against any official based on the investigation outcomes by `internal Audit

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure recoverable[3]	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	**-**	**-**

Reconciling notes

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	-	-
Total	**-**	**-**

b) Details of fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description[4]	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	17 675
Fruitless and wasteful expenditure under determination	-	1 998
Fruitless and wasteful expenditure under investigation	-	-
Total	**-**	**19 673**

[3] Transfer to receivables
[4] Group similar items

c) Details of fruitless and wasteful expenditure recoverable

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total		

d) Details of fruitless and wasteful expenditure not recoverable and written off

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total		

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	6636	1 092 323
Invoices paid **within** 30 days or agreed period	6636	1 092 323
Invoices paid **after** 30 days or agreed period	N/A	N/A
Invoices older than 30 days or agreed period (***unpaid and without dispute***)	N/A	N/A
Invoices older than 30 days or agreed period (***unpaid and in dispute***)	N/A	N/A

Include reasons for the late and or non-payment of invoices, including reasons that the invoices are in dispute, where applicable.

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Deviation from the normal procurement processes to procure services from the Mpumalanga Agricultural and Wildlife Event t/a Mpumalanga Show for the Mpumalanga Show held in Mbombela Stadium	Mpumalanga Agricultural and Wildlife Event t/a Mpumalanga Show	Other Means - Single Quotation	Not Applicable	2 458
Approval to appoint sole suppliers through limited bidding, Model Maker System CC and Civil Designer (Arctipoint) for software support and licensing for a period of three (03) years	Model Maker System CC	Limited bidding - Sole Source	Not Applicable	226
	Civil Designer (Arctipoint)	Limited bidding - Sole Source	Not Applicable	187
Deviation from the normal procurement processes to create an electronic media database for advertising space to market the Department and it programmes for a period of twenty-four (24) months through limited bidding	Ligwalagwala FM, Ikwekwezi FM, Munghana Lonene FM, SA FM, Ukhozi FM, Rise FM, and Mpumalanga Community Radio Hub	Limited bidding - Sole Source	Not Applicable	Rates
Deviation from the normal procurement processes to create a database to secure advertising space in National, Provincial and Local newspapers and magazines to market the Department and it programmes for a period of twenty-four (24) months through limited	City Press, Sowetan, Daily sun, Mpumalanga Mirror, Hazyview Herald, Mpumalanga News, Bushbuckridge News, Ensamo Newspaper, Khanyisa Newspaper, Highveld Chronicle, Thaba Chweu News, Witbank News, Chief Albert Luthuli News, Mpumalanga Press, Harvest SA, Public Sector Manager, Farmers Weekly, Sawubona, Leadership Magazine, Food for Mzansi Magazine and Inside Education	Limited bidding - Sole Source	Not Applicable	Rates
Deviate from normal procurement processes for Veterinary Services to procure from sole manufacturers suppliers,	Anatech Analytical Technology, Anatech Instruments (Pty) Ltd, ARC-Onderstepoort Veterinary Research	Limited bidding - Sole Source	Not Applicable	Rates

providers and distributors during the 2025/2026 financial year	(OVR/OVI), Biocom Africa (Pty) Ltd, IDEXX Laboratories (Pty) Ltd, Iziko Medical and Surgical Supplies (Pty) Ltd, JGK Proficiency Testing Scheme, Labotec (Pty) Ltd, Laboratory Specialities (Pty) Ltd, LABOTEC (Pty) Ltd (Elga Veolia Labware), Lasec SA (Pty) Ltd, Onderstepoort Biological Products Ltd (OBP), The Scientific Group, SANAS (South African National Accreditation Systems), SAVC (South African Veterinary Council), SAVETCON			
Deviation from the normal procurement processes to pay prior to the event the conference registration fees for four (04) officials who will be attending, participating and presenting in the National Conference 2025 for the International Association for Impact Assessment South Africa (IAIASA)	International Association for Impact Assessment South Africa (IAIASA)	Limited bidding - Sole Source	Not Applicable	30
Deviation from the normal procurement processes to procure the vehicle for the Honourable MEC from BMW South Africa through the RT57-2022 contract	BMW South Africa	Other Means - Single Quotation	RT57-2022	962
Deviation from the normal procurement processes to pay for the conference registration fees for four (04) officials who will be attending the AVI Africa 2025 (SAPA) conference	AVI Africa (South African Poultry Association)	Limited bidding - Sole Source	Not Applicable	9
Deviation from the normal procurement processes to apply for Agri-Laboratory Association of Southern Africa (AGRILASA) membership for soil, water and plant analysis for Nooitgedacht Soil Testing Laboratory for the financial year 2025/2026 through	Agri-Laboratory Association of Southern Africa (AGRILASA)	Limited Bidding (Single Source)	Not Applicable	22

limited bidding (single source)				
Deviate from normal procurement processes to pay training fees for a training offered by the Institute of the Internal Auditors through its entity Leadership Academy for Guardians of Governance through limited bidding (sole source	Leadership Academy for Guardians of Governance Johannesburg	Limited Bidding (Single Source)	Not Applicable	135
Deviation from the normal procurement processes to pay in advance for conference registration hosted by the South African Institution of Agricultural Engineers (SAIAE) in the Mpumalanga Province through limited bidding (sole source)	South African Institute of Agricultural Engineers (SAIAE)	Limited bidding - Sole Source	Not Applicable	23
Deviation from the normal procurement processes to pay conference registration fee for South African Society for Agricultural Extension (SASAE) on extension services in line with professionalism and current policies through limited bidding (sole source)	South African Society for Agricultural Extension (SASAE)	Limited bidding - Sole Source	Not Applicable	360
Deviate from normal procurement processes to pay in advance for conference registration for officials to attend, participate in and present at the EEASA National Conference 2025 through limited bidding (sole source	EEASA / The Wildlife and Environmental Society of South Africa (WESSA)	Limited bidding - Sole Source	Not Applicable	23
Deviation from the normal procurement processes to pay Robert Edwin conference in advance for two officials from Legal Services through limited bidding (sole source)	Robert Edwin Conferences	Limited bidding - Sole Source	Not Applicable	28
Deviate from the normal procurement process to pay National School of Government (NSG) in advance for three (03) departmental officials to attend a Job Evaluation and Job Grading course through a single quotation	National School of Government (NSG)	Limited bidding - Sole Source	Not Applicable	26

Deviation from the normal procurement processes to pay the conference registration fees in advance for thirty-five (35) officials to attend the South African Society for Agricultural Extension (SASAE) symposium through limited bidding (sole source)	South African Society for Agricultural Extension (SASAE)	Limited bidding - Sole Source	Not Applicable	28
Deviation from the normal procurement processes to pay conference registration fee for EAPASA regional conference 2025 through limited bidding (sole source)	Environmental Assessment Practitioners Association of South Africa (EAPASA)	Limited bidding - Sole Source	Not Applicable	156
Deviation from the normal procurement processes to procure services from the Mpumalanga Agricultural and Wildlife Event t/a Mpumalanga Show for the Mpumalanga Show held in Mbombela Stadium	Mpumalanga Agricultural and Wildlife Event t/a Mpumalanga Show	Other Means - Single Quotation	Not Applicable	2 500
Deviation from the normal procurement processes to pay the conference registration fees in advance for twenty-eight (28) officials who will be participating in the Nematological Society Southern Africa Conference (NSSA)through limited bidding (sole source)	Nematological Society of Southern Africa (NSSA)	Limited bidding - Sole Source	Not Applicable	135
Deviation from the normal procurement processes to make upfront payment for the medical operation expenses of Ms J.B Kgarimetsa who sustained an injury while on duty	Dr MD Ngqandu, Dr. T. Inamba-Ramarumo and Netcate Montana Hospital	Other Means - Single Quotation	Not Applicable	83
Deviation from the normal procurement processes to pay the conference registration fees in advance for HM Pharasi who will be participating in the Nematological Society Southern Africa Conference (NSSA)through limited bidding (sole source)	Nematological Society of Southern Africa (NSSA)	Limited bidding - Sole Source	Not Applicable	5
Deviation from the normal procurement processes to pay upfront the conference registration fees for twelve (12) officials who will be attending the Agricultural Economics Association of South Africa (AEASA)	Agricultural Economics Association of South Africa (AEASA)	Limited bidding - Sole Source	Not Applicable	102

Conference to be held in Meadows Manor, Irene in Pretoria from the 29th of September to the 01st of October 2025, through limited bidding (sole source)				
Deviation from the normal procurement processes to procure a combine harvester and farm implements for farmers in Dr JS Moroka and Thembisile Hani Local Municipalities through limited sourcing (single quotation)	AFGRI AGRI Services (Pty) Ltd	Other Means - Single Quotation	Not Applicable	14 565
Deviation from the normal procurement processes to procure Landini tractor parts from registered dealership for Nooitgedacht and Athole Research Farm	Alpha Agri Implements CC	Limited Bidding (Sole Source)	Not Applicable	434
Deviation from the normal procurement processes to facilitate advance payment of conference registration fees for Ms PN Ntuli to attend and participate in the Windaba 2025 Conference, taking place from 21–23 October 2025 at the Cape Town International Convention Centre (CTICC 2). The request is to process this procurement through limited bidding (sole source)	South African Wind Energy Association (SAWEA)	Limited bidding - Sole Source	Not Applicable	15
Deviation from the normal procurement processes to facilitate advance payment of conference registration fees for two (02) officials to attend the Oral History Association of South Africa (OHASA) 22nd annual conference, taking place from 06-10 October 2025 at the Ranch Resort in the University of Limpopo. The request is to process this procurement through limited bidding (sole source)	Oral History Association of South Africa (OHASA)	Limited bidding - Sole Source	Not Applicable	6
Deviation from the normal procurement processes to appoint South African Weather Service (SAWS) for the Management of Ambient Air Monitoring Station for the period of three (03) years	South African Weather Service (SAWS)	Limited bidding - Sole Source	Not Applicable	14 047
Deviation from the normal procurement processes to accommodate officials	Aida Highlands	Other Means - Single Quotation	Not Applicable	5 608

under the Agricultural Producer Support and Development (APSD) Directorate in Belfast, under the Emakhazeni Local Municipality				
Deviation from the normal procurement processes in order to pay the Institute of People Management (IPM) for sixteen (16) Corporate Services officials to attend the 69th Annual IPM Conference	Institute of People Management (IPM)	Limited bidding - Sole Source	Not Applicable	240
Deviation from the normal procurement processes to procure six (6) transformers for Athole Research Farm with an amount above R1 million through a closed bidding process	Jobe 4 Electrical (Pty) Ltd	Exceeding 1million thresholder	Not Applicable	1 451
Deviation from the normal procurement processes to pay Empire Conference Company for Ms P Ramodibe to attend Agri-Data: Shaping Southern Africa's Fresh Produce Future Summit	Empire Conference Company	Limited bidding - Sole Source	Not Applicable	8
Total				**43 872**

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Professional fees for the refurbishment of the Mkhondo Agri-hub in the Gert Sibande District, Mpumalanga Province	Yodh Consulting Engineers (Pty) Ltd	Variation	ALA/187/22/ MP	11 162	0	7 061
Change the character of work for the implementation (refurbishment) of Mkhondo Agri-Hub under Gert Sibande	Mother of all Nations Investment	Variation	PWRT/2514 /22/MP	49 840	0	0
District of the Mpumalanga Province.						
Total				**61 002**	**0**	**7 061**

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Professional fees for the refurbishment of the Mkhondo Agri-hub in the Gert Sibande District, Mpumalanga Province	Yodh Consulting Engineers (Pty) Ltd	Variation	ALA/187/22/ MP	11 162	0	7 061
Change the character of work for the implementation (refurbishment) of Mkhondo Agri-Hub under Gert Sibande	Mother of all Nations Investment	Variation	PWRT/2514 /22/MP	49 840	0	0
District of the Mpumalanga Province.						
Total				**61 002**	**0**	**7 061**

Part F



FINANCIAL INFORMATION



Report of the auditor-general to the Mpumalanga Provincial Legislature on vote no. 5: Department of Agriculture, Rural Development, Land and Environmental Affairs

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Mpumalanga Department of Agriculture, Rural Development, Land and Environmental Affairs (Department) set out on pages 198 to 255, which comprise the appropriation statement, statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of my report the financial statements present fairly, in all material respects, the financial position of the Department of Agriculture, Rural Development, Land and Environmental Affairs as at 31 March 2026 and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 2 of 2025 (Dora).

Basis for qualified opinion

Receivables

3. I was unable to obtain sufficient appropriate audit evidence that receivables for the current and previous year had been properly accounted for, due to the status of the accounting records. I was unable to confirm whether all the receivables were recorded by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to receivables stated at R10,00 million (2025: R48,99 million) in the financial statements.

Voted funds to be surrendered to the Revenue Fund

4. The department did not account for voted funds to be surrendered to the Revenue Fund in accordance with *Chapter 9: General Departmental Assets and Liabilities* of the MCS. The surplus for the year presented in the statement of financial performance materially differed from the amount transferred from statement of financial performance (as restated) included in voted funds to be surrendered to the revenue fund in note 10 to the financial statement. Consequently, voted funds to be surrendered to the revenue fund in note 10 to the financial statement is understated by R37.20 million.

Context for opinion

5. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.

6. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' *International Code of ethics for Professional Accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

7. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Responsibilities of the accounting officer for the financial statements

8. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Modified Cash Standard and the requirements of the PFMA and Dora and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

9. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the department or to cease operations or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

10. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 195, forms part of my auditor's report.

Report on the audit of the annual performance report

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof; I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

13. I selected the following programmes presented in the annual performance report for the year ended 31 March 2026 for auditing. I selected programmes that measures the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page numbers	Purpose
Agricultural producer support and development	43-48	To provide support to producers through agricultural development programmes. Enable and support transformation of the agriculture sector to actively contribute to economic growth, inclusion, equality and the creation of decent work. Increase food production through producer support and development initiatives.
Environmental affairs.	67-74	To promote a well-managed, sustainable environment

14. I evaluated the reported performance information for the selected programmes against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the department's planning and delivery on its mandate and objectives.

15. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the department's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be

delivered and by when, the required level of performance as well as how performance will be evaluated

- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

16. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

17. I did not identify any material findings on the reported performance information for the selected programmes.

Other matters

18. I draw attention to the matter below.

Achievement of planned targets

19. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements.

20. The tables that follow provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 44 to 48 and 68 to 73.

Programme 3 Agricultural producer support and development

Targets achieved: 76% *Budget spent: 91%*		
Key [service delivery] indicator not achieved	**Planned target**	**Reported achievement**
Number of aquaculture/ fisheries projects/ farms supported	1	0
Number of projects/ farms provided with livestock through Masibuyele Esibayeni programme	66	53
Number of hectares planted for food production	18 750	17 706
Number of producers supported in the Red Meat commodity.	16	7

Programme 9 Environmental Affairs

Targets achieved: 88% *Budget spent: 98%*		
Key indicators not achieved	**Planned target**	**Reported achievement**
Number of biodiversity Economy initiatives implemented	2	0
Number of hectares under the conservation estate	5 000	0
Percentage of complete EIA applications finalised within legislated timeframes	100%	99%

Report on compliance with legislation

21. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.

22. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

23. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

24. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual Financial Statement, performance and annual report

25. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework and supported by full and proper records, as required by section 40(1) (a) and (b) of the PFMA. Material misstatements of disclosure items identified by the auditors in the submitted financial statements were corrected, but the uncorrected

material misstatement and supporting records that could not be provided resulted in the financial statements receiving a qualified opinion.

Grant management

26. I was unable to obtain sufficient appropriate audit evidence that some of the CASP grant was spent for the purposes stipulated in the Schedule concerned, as required by section 16(1) of the Division of Revenue Act (Act 2 of 2025).

Other information in the annual report

27. The accounting officer is responsible for the other information included in the annual report which includes the audit committee's report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in this auditor's report.

28. My opinion on the financial statements, and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

29. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

30. If based on the work I performed, I conclude that there is a material misstatement in this other information; I am required to report that fact.

31. I have nothing to report in this regard

Internal control deficiencies

32. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

33. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion and, the material findings on compliance with legislation included in this report.

34. Management did not adequately review and monitor compliance with applicable laws and regulations.

35. Management did not implement adequate internal controls to ensure the preparation of accurate financial statements as material misstatements were identified.

36. Accounting officer did not ensure that the department has and maintains effective, efficient, and transparent financial systems.

Auditor- General
Mbombela

18 August 2026

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programmes and on department's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the department to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause the department to cease operating as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Section 1; 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(f); 38(1)(h)(iii); 39(1)(a); 39(2)(a); 40(1)(a); 40(1)(b); 40(1)(c)(i); 43(1); 43(4); 44; 45(b)
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1; 6.3.1(a); 6.3.1(b); 6.3.1(c); 6.3.1(d); 6.4.1(b); 7.2.1; 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A 6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; 19.8.4
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A); 25(9)(a); 25(10)
Division of Revenue Act 2 of 2025	Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i); 16(3)(a)(ii)(bb)
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
National Treasury Practice Note 5 of 2009/10	Paragraph 3.3
National Treasury Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Regulation, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Public Service Regulations, 2016	Regulation 18(1); 18(2); 25(1)(e)(i); 25(1)(e)(iii)
State Information Technology Agency Act 88 of 1998	Section 7(3)

Appropriation per programme									
	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programmes									
1.Administration	219 258	-	(16 069)	203 189	200 984	2 205	98.9%	209 507	209 507
2.Sustainable Resource Use and Management	355 408	-	(10 418)	344 990	262 811	82 179	76.2%	56 014	56 008
3.Agricultural Producer Support and Development	795 213	-	55 639	850 852	775 267	75 585	91.1%	688 365	647 601
4. Veterinary Services	155 205	-	(9 032)	146 173	145 962	211	99.9%	139 636	139 351
5. Research and Technology Development Services	71 619	-	(5 600)	66 019	65 366	653	99.0%	66 433	66 433
6. Agricultural Economics Services	164 867	-	(222)	164 645	164 641	4	100.0%	307 875	307 875
7. Agricultural Education and Training	32 905	-	(1 517)	31 388	31 294	94	99.7%	34 431	33 724
8. Rural Development Coordination	25 883	-	(447)	25 436	25 429	7	100.0%	27 337	27 337
9. Environmental Affairs	171 269	-	(12 334)	158 935	156 327	2 608	98.4%	141 774	141 774
Programme sub total	**1 991 627**	**-**	**-**	1 991 627	1 828 081	163 546	91.8%	**1 671 372**	**1 629 610**
TOTAL	**1 991 627**	**-**	**-**	**1 991 627**	**1 828 081**	**163 546**	**91.8%**	**1 671 372**	**1 629 610**
Reconciliation with Statement of Financial Performance									
Add: Departmental receipts				-				-	
Actual amounts per Statement of Financial Performance (Total revenue)				**1 991 627**				**1 671 372**	
Add: Prior year unauthorised expenditure approved without funding					-				11 927
Actual amounts per Statement of Financial Performance (Total expenditure)					**1 828 081**				**1 641 537**

APPROPRIATION STATEMENT for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**1 396 851**	**(23 333)**	**19 206**	**1 392 724**	**1 381 840**	**10 884**	**99.2%**	**1 359 715**	**1 246 890**
Compensation of employees	790 161	(34 999)	(17 115)	738 047	736 159	1 888	99.7%	716 075	706 870
Salaries and wages	657 348	(31 854)	(17 115)	608 379	636 784	(28 405)	104.7%	556 162	608 904
Social contributions	132 813	(3 145)	-	129 668	99 375	30 293	76.6%	159 913	97 966
Goods and services	606 690	11 666	36 321	654 677	645 681	8 996	98.6%	543 640	540 020
Administrative fees	3 860	-	-	3 860	4 546	(686)	117.8%	3 697	2 844
Advertising	2 793	-	-	2 793	3 359	(566)	120.3%	1 271	2 605
Minor assets	1 083	-	-	1 083	56	1 027	5.2%	2 122	88
Audit costs: External	8 527	-	-	8 527	8 786	(259)	103.0%	11 087	9 516
Catering: Departmental activities	2 088	92	-	2 180	2 684	(504)	123.1%	5 157	1 759
Communication (G&S)	49 215	3 161	18 002	70 378	69 699	679	99.0%	24 710	86 712
Computer services	3 662	2 674	-	6 336	1 911	4 425	30.2%	2 709	3 345
Consultants: Business and advisory services	3 091	-	-	3 091	3 173	(82)	102.7%	1 234	4 615
Infrastructure and planning services	3 731	245	-	3 976	1 479	2 497	37.2%	4 495	236
Laboratory services	2 040	(400)	-	1 640	1 009	631	61.5%	1 325	2 422
Legal services	8 659	(807)	-	7 852	12 444	(4 592)	158.5%	7 284	8 697
Contractors	92 562	(20 491)	-	72 071	14 931	57 140	20.7%	104 550	28 686
Agency and support / outsourced services	108 295	(130)	635	108 800	107 903	897	99.2%	77 098	83 100
Fleet services (including government motor transport)	10 515	-	-	10 515	12 216	(1 701)	116.2%	12 839	13 644
Inventory: Clothing material and accessories	2 331	-	-	2 331	-	2 331	-	892	-
Inventory: Farming supplies	109 836	24 730	-	134 566	191 721	(57 155)	142.5%	128 422	117 850

Inventory: Food and food supplies	4 752	-	-	4 752	-	4 752	-	1 252	-
Inventory: Fuel oil and gas	5 212	354	-	5 566	-	5 566	-	4 550	2 115
Inventory: Learner and teacher support material	420	-	-	420	-	420	-	402	-
Inventory: Materials and supplies	1 557	-	-	1 557	-	1 557	-	1 955	-
Inventory: Medical supplies	5 097	(850)	-	4 247	-	4 247	-	2 376	-
Inventory: Medicine	10 433	(530)	(110)	9 793	1 698	8 095	17.3%	4 582	4 541
Inventory: Other supplies	6 654	1 912	-	8 566	4 676	3 890	54.6%	1 043	3 245
Consumable supplies	10 452	-	-	10 452	21 289	(10 837)	203.7%	6 137	20 885
Consumable: Stationery printing and office supplies	6 490	(623)	-	5 867	3 189	2 678	54.4%	6 861	3 851
Operating leases	26 164	-	-	26 164	48 791	(22 627)	186.5%	36 683	38 088
Property payments	16 538	-	-	16 538	26 273	(9 735)	158.9%	17 906	17 077
Transport provided: Departmental activity	564	-	-	564	36	528	6.4%	45	-
Travel and subsistence	47 256	(147)	-	47 109	79 711	(32 602)	169.2%	39 206	68 651
Training and development	11 664	-	110	11 774	11 783	(9)	100.1%	22 708	9 147
Operating payments	38 375	-	-	38 375	2 105	36 270	5.5%	4 346	2 489
Venues and facilities	2 223	1 686	-	3 909	5 035	(1 126)	128.8%	3 875	3 789
Rental and hiring	551	790	17 684	19 025	5 178	13 847	27.2%	821	23
Transfers and subsidies	**48 178**	**(279)**	**(1 522)**	**46 377**	**46 376**	**1**	**100.0%**	**13 864**	**13 864**
Provinces and municipalities	700	(72)	(43)	585	585	-	100.0%	272	272
Provinces	700	(72)	(43)	585	585	-	100.0%	272	272
Provincial Revenue Funds	700	(72)	(43)	585	585	-	100.0%	272	311
Departmental agencies and accounts	2 638	(207)	-	2 431	2 431	-	100.0%	873	873
Departmental agencies	2 638	(207)	-	2 431	2 431	-	100.0%	873	873
Public corporations and private enterprises	30 000	-	-	30 000	30 000	-	100.0%	-	-
Private enterprises	30 000	-	-	30 000	30 000	-	100.0%	-	-
Other transfers to private enterprises	30 000	-	-	30 000	30 000	-	100.0%	-	-
Households	14 840	-	(1 479)	13 361	13 360	1	100.0%	12 719	12 719

Social benefits	14 840	-	(1 479)	13 361	13 360	1	100.0%	12 719	12 719
Payments for capital assets	**546 598**	**23 345**	**(17 684)**	**552 259**	**399 598**	**152 661**	**72.4%**	**397 793**	**368 856**
Buildings and other fixed structures	504 364	(38 758)	(26 712)	438 894	298 491	140 403	68.0%	336 574	313 612
Buildings	48 527	-	(21)	48 506	82 962	(34 456)	171.0%	171 134	228 469
Other fixed structures	455 837	(38 758)	(26 691)	390 388	215 529	174 859	55.2%	165 440	85 143
Machinery and equipment	39 971	3 424	(5 328)	38 067	26 813	11 254	70.4%	59 890	53 915
Transport equipment	2 000	-	-	2 000	3 472	(1 472)	173.6%	4 501	2 190
Other machinery and equipment	37 971	3 424	(5 328)	36 067	23 341	12 726	64.7%	55 389	51 725
Biological assets	863	-	-	863	863	-	100.0%	1 329	1 329
Software and other intangible assets	1 400	58 679	14 356	74 435	73 431	1 004	98.7%	-	-
Payment for financial assets	**-**	**267**	**-**	**267**	**267**	**-**	**100.0%**	**-**	**37 201**
Total	**1 991 627**	**-**	**-**	**1 991 627**	**1 828 081**	**163 546**	**91.8%**	**1 671 372**	**1 666 811**

PROGRAMME 1: ADMINISTRATION

	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Sub-programmes	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
1.1 Office of the MEC	11 053	(16)	-	11 037	11 036	1	100.0%	11 830	11 830
1.2 Senior Management	36 141	(6 767)	(1 394)	27 980	27 980	-	100.0%	36 538	36 538
1.3 Corporate Services	77 125	3 342	(9 572)	70 895	69 194	1 701	97.6%	75 048	75 048
1.4 Financial Management	82 538	4 064	(4 558)	82 044	81 543	501	99.4%	78 569	78 568
1.5 Communication Services	12 401	(623)	(545)	11 233	11 231	2	100.0%	7 522	7 523
Total	**219 258**	**-**	**(16 069)**	**203 189**	**200 984**	**2 205**	**98.9%**	**209 507**	**209 507**
Economic classification									
Current payments	**186 079**	**12**	**(8 831)**	**177 260**	**177 257**	**3**	**100.0%**	**180 568**	**180 568**
Compensation of employees	134 454	-	(8 831)	125 623	125 620	3	100.0%	127 997	127 997
Salaries and wages	114 059	3 145	(8 831)	108 373	108 960	(587)	100.5%	93 967	111 659
Social contributions	20 395	(3 145)	-	17 250	16 660	590	96.6%	34 030	16 338
Goods and services	51 625	12	-	51 637	51 637	-	100.0%	52 571	52 571
Administrative fees	985	-	-	985	936	49	95.0%	1 051	866
Advertising	2 440	-	-	2 440	3 101	(661)	127.1%	933	2 064
Minor assets	126	-	-	126	24	102	19.0%	165	1
Audit costs: External	8 527	-	-	8 527	8 786	(259)	103.0%	11 087	9 516
Catering: Departmental activities	318	-	-	318	611	(293)	192.1%	1 458	524
Communication (G&S)	503	-	-	503	3 532	(3 029)	702.2%	2 222	2 985
Computer services	1 070	-	-	1 070	450	620	42.1%	819	1 453

Consultants: Business and advisory services	2 297	-	-	2 297	1 631	666	71.0%	809	3 685
Infrastructure and planning services	934	-	-	934	-	934	-	894	-
Legal services	7 395	(807)	-	6 588	4 351	2 237	66.0%	5 817	8 498
Contractors	3 696	-	-	3 696	-	3 696	-	6 623	2 140
Agency and support / outsourced services	464	-	-	464	111	353	23.9%	462	115
Inventory: Clothing material and accessories								440	-
Inventory: Food and food supplies	173	-	-	173	-	173	-	556	-
Inventory: Fuel oil and gas									
Consumable supplies	1 525	-	-	1 525	1 445	80	94.8%	2 472	889
Consumable: Stationery printing and office supplies	1 533	(623)	-	910	1 542	(632)	169.5%	1 468	1 932
Operating leases	387	-	-	387	-	387	-	370	-
Property payments	772	-	-	772	29	743	3.8%	739	-
Transport provided: Departmental activity								-	-
Travel and subsistence	9 374	1 442	-	10 816	18 912	(8 096)	174.9%	6 326	14 747
Training and development	7 794	-	-	7 794	3 349	4 445	43.0%	5 498	1 215
Operating payments	975	-	-	975	1 149	(174)	117.8%	885	1 102
Venues and facilities	337	-	-	337	1 678	(1 341)	497.9%	1 477	839
Transfers and subsidies	**18 178**	**(279)**	**(1 522)**	**16 377**	**16 376**	**1**	**100.0%**	**13 864**	**13 864**
Provinces and municipalities	700	(72)	(43)	585	585	-	100.0%	272	272
Provinces	700	(72)	(43)	585	585	-	100.0%	272	272
Provincial Revenue Funds	700	(72)	(43)	585	585	-	100.0%	272	272
Departmental agencies and accounts	2 638	(207)	-	2 431	2 431	-	100.0%	873	873
Departmental agencies	2 638	(207)	-	2 431	2 431	-	100.0%	873	873
Households	14 840	-	(1 479)	13 361	13 360	1	100.0%	12 719	12 719
Social benefits	14 840	-	(1 479)	13 361	13 360	1	100.0%	12 719	12 719

Payment for capital assets	**15 001**	**-**	**(5 716)**	**9 285**	**7 084**	**2 201**	**76.3%**	**15 075**	
Buildings and other fixed structures	1 500	-	(1 347)	153	153	-	100.0%	-	-
Buildings	-	-	-	-	153	(153)	-	-	-
Other fixed structures	1 500	-	(1 347)	153	-	153	-	-	-
Machinery and equipment	12 501	-	(4 369)	8 132	6 931	1 201	85.2%	15 075	15 075
Transport equipment	2 000	-	-	2 000	2 974	(974)	148.7%	2 000	2 190
Other machinery and equipment	10 501	-	(4 369)	6 132	3 957	2 175	64.5%	13 075	12 885
Software and other intangible assets	1 000	-	-	1 000	-	1 000	-	-	-
Payment for financial assets	**-**	**267**	**-**	**267**	**267**	**-**	**100.0%**	**-**	**-**
Total	**219 258**	**-**	**(16 069)**	**203 189**	**200 984**	**2 205**	**98.9%**	**209 507**	**209 507**

PROGRAMME 2: SUSTAINABLE RESOURCE USE AND MANAGEMENT

	2025/26							2024/25	
Sub-programmes	**Adjusted Budget**	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual Expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
2.1 Agricultural Engineering Services	48 207	(3 963)	-	44 244	40 686	3 558	92.0%	35 907	35 908
2.2 Land Care	15 270	(996)	-	14 274	14 252	22	99.8%	12 963	12 958
2.3 Land Use Management	2 920	73	-	2 993	2 300	693	76.8%	2 641	2 640
2.4 Disaster Risk Reduction	289 011	4 886	(10 418)	283 479	205 573	77 906	72.5%	4 503	4 502
Total	**355 408**	**-**	**(10 418)**	**344 990**	**262 811**	**82 179**	**76.2%**	**56 014**	**56 008**

Economic classification									
Current payments	**104 996**	**-**	**-**	**104 996**	**96 119**	**8 877**	**91.5%**	**55 834**	**55 828**
Compensation of employees	49 950	(10 734)	-	39 216	39 214	2	100.0%	37 659	37 660
Salaries and wages	44 943	(10 734)	-	34 209	34 732	(523)	101.5%	22 588	33 326
Social contributions	5 007	-	-	5 007	4 482	525	89.5%	15 071	4 334
Goods and services	55 046	10 734	-	65 780	56 905	8 875	86.5%	18 175	18 168
Administrative fees	394	-	-	394	145	249	36.8%	378	48
Minor assets	-	-	-	-	-	-	-	144	-
Catering: Departmental activities	205	-	-	205	416	(211)	202.9%	196	310
Communication (G&S)	164	3 161	-	3 325	20 175	(16 850)	606.8%	157	1 533
Computer services	460	-	-	460	-	460	-	440	-
Consultants: Business and advisory services	294	-	-	294	943	(649)	320.7%	425	930
Contractors	45 975	508	-	46 483	5 560	40 923	12.0%	11 587	3 189
Inventory: Farming supplies	2 673	5 005	-	7 678	16 467	(8 789)	214.5%	-	1 476
Inventory: Food and food supplies	34	-	-	34	-	34	-	33	-
Inventory: Fuel oil and gas	633	-	-	633	-	633	-	716	1 297
Inventory: Materials and supplies	60	-	-	60	-	60	-	523	-
Inventory: Other supplies	308	1 972	-	2 280	4 676	(2 396)	205.1%	295	3 242
Consumable supplies	315	-	-	315	2 375	(2 060)	754.0%	302	1 967
Consumable: Stationery printing and office supplies	296	-	-	296	16	280	5.4%	283	-
Operating leases	78	-	-	78	-	78	-	75	-
Property payments	-	-	-	-	705	(705)	-	-	-
Transport provided: Departmental activity	47	-	-	47	-	47	-	45	-
Travel and subsistence	2 732	88	-	2 820	5 368	(2 548)	190.4%	2 215	4 116
Training and development	-	-	-	-	-	-	-	-	60

Operating payments	70	-	-	70	-	70	-	67	-
Venues and facilities	197	-	-	197	59	138	29.9%	188	-
Rental and hiring	111	-	-	111	-	111	-	106	-
Payments for capital assets	**250 412**	**-**	**(10 418)**	**239 994**	**166 692**	**73 302**	**69.5%**	**180**	**180**
Buildings and other fixed structures	249 862	(13 710)	(10 418)	225 734	153 154	72 580	67.8%	-	-
Buildings	-	-	-	-	35 458	(35 458)	-	-	-
Other fixed structures	249 862	(13 710)	(10 418)	225 734	117 696	108 038	52.1%	-	-
Machinery and equipment	150	13 695	-	13 845	13 127	718	94.8%	180	180
Other machinery and equipment	150	13 695	-	13 845	13 127	718	94.8%	180	180
Software and other intangible assets	400	15	-	415	411	4	99.0%	-	-
Total	**355 408**	**-**	**(10 418)**	**344 990**	**262 811**	**82 179**	**76.2%**	**56 014**	**56 008**

PROGRAMME 3: AGRICULTURAL PRODUCER SUPPORT DEVELOPMENT

	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Sub-programmes	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
3.1 Producer Support Services	82 589	(11 294)	18 002	89 297	82 681	6 616	92.6%	71 525	62 320
3.2 Extension and Advisory Services	609 548	11 274	37 637	658 459	589 510	68 949	89.5%	535 373	503 813
3.3 Food Security	103 076	20	-	103 096	103 076	20	100.0%	81 467	81 468
Total	**795 213**	**-**	**55 639**	**850 852**	**775 267**	**75 585**	**91.1%**	**688 365**	**647 601**

Economic classification									
Current payments	**530 947**	**(22 405)**	**48 549**	**557 091**	**557 155**	**(64)**	**100.0%**	**441 673**	**429 719**
Compensation of employees	237 045	(23 202)	12 118	225 961	225 961	-	100.0%	224 895	215 691
Salaries and wages	195 439	(23 202)	12 118	184 355	193 824	(9 469)	105.1%	191 896	184 272
Social contributions	41 606	-	-	41 606	32 137	9 469	77.2%	32 999	31 419
Goods and services	293 902	797	36 431	331 130	331 194	(64)	100.0%	216 778	214 028
Administrative fees	796	-	-	796	1 762	(966)	221.4%	558	573
Advertising	353	-	-	353	-	353	-	338	-
Minor assets	705	-	-	705	15	690	2.1%	675	4
Catering: Departmental activities	456	-	-	456	470	(14)	103.1%	436	319
Communication (G&S)	46 302	-	18 002	64 304	30 408	33 896	47.3%	17 019	42 262
Computer services	-	2 674	-	2 674	1 461	1 213	54.6%	-	1 892
Consultant: Business and advisory services	-	-	-	-	599	(599)	-	-	-
Infrastructure and planning services	450	-	-	450	120	330	26.7%	710	-
Science and technological services	-	-	-	-	55	(55)	-	-	-
Contractors	25 442	(22 683)	-	2 759	7 829	(5 070)	283.8%	32 361	9 760
Legal services	-	-	635	635	7 709	(7 074)	1214.0%	-	6 586
Fleet services (including government motor transport)	10 515	-	-	10 515	12 216	(1 701)	116.2%	12 839	13 644
Inventory: Farming supplies	106 243	19 722	-	125 965	169 727	(43 762)	134.7%	76 741	66 532
Inventory: Food and food supplies	4 093	-	-	4 093	-	4 093	-	89	-
Inventory: Fuel oil and gas	-	1 084	-	1 084	-	1 084	-	-	819
Inventory: Medical supplies	2			2		2	-	-	-
Inventory: Other supplies	115 5 650	-	-	115 5 650	-	115 5 650	-	-	-
Consumable supplies	5 265	-	-	5 265	8 564	(3 299)	162.7%	1 711	1 185
Consumable: Stationery printing and office supplies	2 744	-	-	2 744	856	1 888	31.2%	3 045	1 478
Operating leases	23 041	-	-	23 041	45 853	(22 812)	199.0%	31 534	34 824
Property payments	8 526	-	-	8 526	10 367	(1 841)	121.6%	10 173	7 642

Travel and subsistence	13 379	-	-	13 379	21 682	(8 303)	162.1%	14 420	20 680
Training and development	3 057	-	110	3 167	5 970	(2 803)	188.5%	11 276	5 387
Operating payments	34 330	-	-	34 330	-	34 330	-	522	-
Venues and facilities	-	-	-	-	573	(573)	-	1 910	416
Rental and hiring	440	-	17 684	18 124	4 958	13 166	27.4%	421	23
Transfers and subsidies	**30 000**	**-**	**-**	**30 000**	**29 979**	**21**	**99.9%**	**-**	**-**
Public corporations and private enterprises	30 000	-	-	30 000	30 000	-	100.0%	-	-
Private enterprises	30 000	-	-	30 000	30 000	-	100.0%	-	-
Other transfers to private enterprises	30 000	-	-	30 000	30 000	-	100.0%	-	-
Households	-	-	-	-	(21)	21	-	-	-
Social benefits	-	-	-	-	(21)	21	-	-	-
Payments for capital assets	**234 266**	**22 405**	**7 090**	**263 761**	**188 112**	**75 649**	**71.3%**	**246 692**	**217 882**
Buildings and other fixed structures	208 783	(24 898)	(7 266)	176 619	110 469	66 150	62.5%	235 850	213 015
Buildings	48 506	-	-	48 506	25 301	23 205	52.2%	74 618	127 872
Other fixed structures	160 277	(24 898)	(7 266)	128 113	85 168	42 945	66.5%	161 232	85 143
Machinery and equipment	25 483	(11 361)	-	14 122	4 623	9 499	32.7%	10 842	4 867
Transport equipment	-	-	-	-	-	-	-	2 500	-
Other machinery and equipment	25 483	(11 361)	-	14 122	4 623	9 499	32.7%	8 342	4 867
Software and other intangible assets	-	58 664	14 356	73 020	73 020	-	100.0%	-	-
Total	**795 213**	**-**	**55 639**	**850 852**	**775 267**	**75 585**	**91.1%**	**688 365**	**647 601**

PROGRAMME 4: VETERINARY SERVICES

Sub-programmes	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
								R'000	R'000
4.1 Animal Health	104 558	(850)	(3 445)	100 263	100 260	3	100.0%	96 844	96 614
4.2 Veterinary Public Health	35 629	(930)	(1 245)	33 454	33 246	208	99.4%	33 058	33 003
4.3 Veterinary Diagnosis Services	15 018	1 780	(4 342)	12 456	12 456	-	100.0%	9 734	9 734
Total	**155 205**	**-**	**(9 032)**	**146 173**	**145 962**	**211**	**99.9%**	**139 636**	**139 351**

Economic classification									
Current payments	**155 005**	**-**	**(9 032)**	**145 973**	**145 962**	**11**	**100.0%**	**135 106**	**134 948**
Compensation of employees	124 678	(19)	(8 922)	115 737	115 735	2	100.0%	115 591	115 591
Salaries and wages	106 802	(19)	(8 922)	97 861	97 113	748	99.2%	92 739	97 701
Social contributions	17 876	-	-	17 876	18 622	(746)	104.2%	22 852	17 890
Goods and services	30 327	19	(110)	30 236	30 227	9	100.0%	19 515	19 357
Administrative fees	215	-	-	215	159	56	74.0%	206	67
Minor assets	18	-	-	18	-	18	-	17	-
Catering: Departmental activities	145	-	-	145	78	67	53.8%	18	47
Communication (G&S)	744	-	-	744	2 214	(1 470)	297.6%	1 853	846
Laboratory services	2 040	(400)	-	1 640	1 009	631	61.5%	1 325	2 422
Legal services	-	-	-	-	5 446	(5 446)	-	-	199
Contractors	648	1 799	-	2 447	356	2 091	14.5%	420	25
Inventory: Clothing material and accessories	2 331	-	-	2 331	-	2 331	-	452	-

Inventory: Farming supplies	31	-	-	31	3 890	(3 859)	12548.4%	234	1
Inventory: Fuel oil and gas	292	-	-	292	-	292	-	280	-
Inventory: Materials and supplies	858	-	-	858	-	858	-	821	-
Inventory: Medical supplies	2 674	(850)	-	1 824	-	1 824	-	2 081	-
Inventory: Medicine	10 433	(530)	(110)	9 793	1 665	8 128	17.0%	4 582	4 541
Inventory: Other supplies	-	-	-	-	-	-	-	-	1
Consumable supplies	1 057	-	-	1 057	1 354	(297)	128.1%	911	483
Consumable: Stationery printing and office supplies	874	-	-	874	330	544	37.8%	837	225
Operating leases	1 298	-	-	1 298	2 236	(938)	172.3%	1 142	2 467
Property payments	1 509	-	-	1 509	2 643	(1 134)	175.1%	1 445	651
Transport provided: Departmental activity	517	-	-	517	-	517	-	-	-
Travel and subsistence	4 353	-	-	4 353	7 830	(3 477)	179.9%	2 613	6 377
Operating payments	290	-	-	290	956	(666)	329.7%	278	999
Venues and facilities	-	-	-	-	61	(61)	-	-	6
Payments for capital assets	**200**	**-**	**-**	**200**	**-**	**200**	**-**	**4 530**	**4 403**
Buildings and other fixed structures	-	-	-	-	-	-	-	4 208	4 081
Buildings	-	-	-	-	-	-	-	-	4 081
Other fixed structures	-	-	-	-	-	-	-	4 208	-
Machinery and equipment	200	-	-	200	-	200	-	322	322
Other machinery and equipment	200	-	-	200	-	200	-	322	322
Total	**155 205**	**-**	**(9 032)**	**146 173**	**145 962**	**211**	**99.9%**	**139 636**	**139 351**

PROGRAMME 5: RESEARCH AND TECHNOLOGY DEVELOPMENT SERVICES

	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Sub-programmes	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
5.1 Agricultural Research	37 484	756	(3 020)	35 220	34 808	412	98.8%	37 803	37 802
5.2 Technology Transfer Services	10 227	(60)	(514)	9 653	9 651	2	100.0%	8 127	8 127
5.3 Research Infrastructure Support Services	23 908	(696)	(2 066)	21 146	20 907	239	98.9%	20 503	20 504
Total	**71 619**	**-**	**(5 600)**	**66 019**	**65 366**	**653**	**99.0%**	**66 433**	**66 433**
Economic classification									
Current payments	**69 819**	**(290)**	**(5 600)**	**63 929**	**63 281**	**648**	**99.0%**	**64 391**	**64 391**
Compensation of employees	51 917	(299)	(5 600)	46 018	45 377	641	98.6%	50 722	50 721
Salaries and wages	44 823	(299)	(5 600)	38 924	37 657	1 267	96.7%	36 275	43 189
Social contributions	7 094	-	-	7 094	7 720	(626)	108.8%	14 447	7 532
Goods and services	17 902	9	-	17 911	17 904	7	100.0%	13 669	13 670
Administrative fees	167	-	-	167	190	(23)	113.8%	160	62
Minor assets	92	-	-	92	17	75	18.5%	88	25
Catering: Departmental activities	155	-	-	155	83	72	53.5%	460	17
Communication (G&S)	521	-	-	521	480	41	92.1%	2 516	387
Computer services	2 132	-	-	2 132	-	2 132	-	1 450	-
Contractors	3 809	-	-	3 809	619	3 190	16.3%	785	209

Inventory: Farming supplies	889	-	-	889	1 391	(502)	156.5%	851	-
Inventory: Fuel oil and gas	3 920	(730)	-	3 190	-	3 190	-	3 112	-
Inventory: Materials and supplies	200	-	-	200	-	200	-	191	-
Inventory: Medicine	-	-	-	-	33	(33)	-	-	-
Inventory: Other supplies	696	(60)	-	636	-	636	-	566	-
Consumable supplies	1 087	-	-	1 087	6 886	(5 799)	633.5%	83	6 359
Consumable: Stationery printing and office supplies	282	-	-	282	88	194	31.2%	270	44
Operating leases	749	-	-	749	-	749	-	717	-
Property payments	1 167	-	-	1 167	3 500	(2 333)	299.9%	1 117	3 039
Travel and subsistence	1 594	9	-	1 603	4 615	(3 012)	287.9%	1 026	3 528
Operating payments	289	-	-	289	-	289	-	277	-
Venues and facilities	153	-	-	153	-	153	-	-	-
Rental and hiring	-	790	-	790	2	788	0.3%	-	-
Payments for capital assets	**1 800**	**290**	**-**	**2 090**	**2 085**	**5**	**99.8%**	**2 042**	**2 042**
Buildings and other fixed structures	800	(800)	-	-	-	-	-	487	487
Buildings	-	-	-	-	-	-	-	487	487
Other fixed structures	800	(800)	-	-	-	-	-	-	-
Machinery and equipment	137	1 090	-	1 227	1 222	5	99.6%	226	226
Transport equipment	-	-	-	-	-	-	-	1	-
Other machinery and equipment	137	1 090	-	1 227	1 222	5	99.6%	225	226
Biological assets	863	-	-	863	863	-	100.0%	1 329	1 329
Total	**71 619**	**-**	**(5 600)**	**66 019**	**65 366**	**653**	**99.0%**	**66 433**	**66 433**

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PROGRAMME 6: AGRICULTURAL ECONOMICS SERVICES

Sub-programmes	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
6.1 Production Economics and Marketing Support	145 886	1 447	-	147 333	147 331	2	100.0%	291 270	291 270
6.2 Macroeconomics Support	18 981	(1 447)	(222)	17 312	17 310	2	100.0%	16 605	16 605
Total	**164 867**	**-**	**(222)**	**164 645**	**164 641**	**4**	**100.0%**	**307 875**	**307 875**
Current payments	**132 139**	**(650)**	**(222)**	**131 267**	**131 266**	**1**	**100.0%**	**179 411**	**179 411**
Compensation of employees	22 760	(653)	(222)	21 885	21 886	(1)	100.0%	16 865	16 865
Salaries and wages	17 161	(653)	(222)	16 286	19 708	(3 422)	121.0%	12 033	14 841
Social contributions	5 599	-	-	5 599	2 178	3 421	38.9%	4 832	2 023
Goods and services	109 379	3	-	109 382	109 380	2	100.0%	162 546	162 546
Administrative fees	142	-	-	142	174	(32)	122.5%	136	21
Minor assets	142	-	-	142	-	142	-	136	-
Catering: Departmental activities	146	-	-	146	149	(3)	102.1%	140	33
Communication (G&S)	115	-	-	115	114	1	99.1%	110	23 355
Infrastructure and planning services	1 880	-	-	1 880	-	1 880	-	2 127	-
Scientific and technology services	-	-	-	-	1 158	(1 158)	-	-	-
Contractors	-	-	-	-	34	(34)	-	30 000	-
Agency and support / outsourced services	103 000	-	-	103 000	98 776	4 224	95.9%	76 636	76 066
Inventory: Farming supplies	-	3	-	3	-	3	-	50 096	49 789
Inventory: Food and food supplies	5	-	-	5	-	5	-	5	-

Consumable supplies	-	-	-	-	29	(29)	-	-	8 800
Property payments	-	-	-	-	5 071	(5 071)	-	-	143
Travel and subsistence	3 036	(794)	-	2 242	3 795	(1 553)	169.3%	2 614	3 950
Operating payments	491	-	-	491	-	491	-	470	388
Venues and facilities	422	794	-	1 216	80	1 136	6.6%	76	1
Payments for capital assets	**32 728**	**650**	**-**	**33 378**	**33 375**	**3**	**100.0%**	**128 464**	**128 464**
Buildings and other fixed structures	32 728	650	-	33 378	33 375	3	100.0%	96 029	96 029
Buildings	-	-	-	-	22 050	(22 050)	-	96 029	96 029
Other fixed structures	32 728	650	-	33 378	11 325	22 053	33.9%	-	-
Machinery and equipment	-	-	-	-	-	-	-	32 435	32 435
Other machinery and equipment	-	-	-	-	-	-	-	32 435	32 435
Total	**164 867**	**-**	**(222)**	**164 645**	**164 641**	**4**	**100.0%**	**307 875**	**307 875**

PROGRAMME 7: AGRICULTURAL EDUCATION AND TRAINING

	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Sub-programmes	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
7.1 Agricultural Skills Development	32 905	-	(1 517)	31 388	31 294	94	99.7%	34 431	33 724
Total	**32 905**	**-**	**(1 517)**	**31 388**	**31 294**	**94**	**99.7%**	**34 431**	**33 724**

Economic classification									
Current payments	**32 384**	**-**	**(1 496)**	**30 888**	**30 796**	**92**	**99.7%**	**34 431**	**33 724**
Compensation of employees	20 947	(92)	(1 496)	19 359	19 295	64	99.7%	16 994	16 994
Salaries and wages	17 339	(92)	(1 496)	15 751	15 834	(83)	100.5%	14 199	13 957
Social contributions	3 608	-	-	3 608	3 461	147	95.9%	2 795	3 037
Goods and services	11 437	92	-	11 529	11 501	28	99.8%	17 437	16 730
Administrative fees	267	-	-	267	684	(417)	256.2%	256	750
Minor assets	-	-	-	-	-	-	-	-	64
Catering: Departmental activities	94	92	-	186	283	(97)	152.2%	748	220
Communication (G&S)	232	-	-	232	125	107	53.9%	222	4 195
Contractors	895	-	-	895	25	870	2.8%	3 824	-
Inventory: Farming supplies	-	-	-	-	29	(29)	-	-	52
Inventory: Food and food supplies	447	-	-	447	-	447	-	428	-
Inventory: Fuel oil and gas	367	-	-	367	-	367	-	351	-
Inventory: Learner and teacher support material	420	-	-	420	-	420	-	402	-
Inventory: Materials and supplies	439	-	-	439	-	439	-	420	-
Inventory: Medical supplies	308	-	-	308	-	308	-	295	-
Consumable supplies	288	-	-	288	352	(64)	122.2%	276	329
Consumable: Stationery printing and office supplies	761	-	-	761	150	611	19.7%	728	168
Operating leases	611	-	-	611	-	611	-	585	-
Property payments	1 230	-	-	1 230	297	933	24.1%	1 177	1 781
Travel and subsistence	3 691	-	-	3 691	5 355	(1 664)	145.1%	1 140	5 050
Training and development	707	-	-	707	2 466	(1 759)	348.8%	5 934	2 485
Operating payments	446	-	-	446	-	446	-	427	-

Venues and facilities	234	-	-	234	1 735	(1 501)	741.5%	224	1 636
Payments for capital assets	**521**	**-**	**(21)**	**500**	**498**	**2**	**99.6%**	**-**	**-**
Buildings and other fixed structures	21	-	(21)	-	-	-	-	-	-
Buildings	21	-	(21)	-	-	-	-	-	-
Machinery and equipment	500	-	-	500	498	2	99.6%	-	-
Transport equipment	-	-	-	-	498	(498)	-	-	-
Other machinery and equipment	500	-	-	500	-	500	-	-	-
Total	**32 905**	**-**	**(1 517)**	**31 388**	**31 294**	**94**	**99.7%**	**34 431**	**33 724**

PROGRAMME 8: RURAL DEVELOPMENT COORDINATION

	2025/26							2024/25	
Sub-programmes	**Adjusted Budget**	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual Expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
8.1 Rural Development Coordination	20 762	377	(447)	20 692	20 691	1	100.0%	19 630	19 630
8.2 Social Facilitation	5 121	(377)	-	4 744	4 738	6	99.9%	7 707	7 707
Total	**25 883**	**-**	**(447)**	**25 436**	**25 429**	**7**	**100.0%**	**27 337**	**27 337**

Economic classification									
Current payments	**25 883**	**-**	**(447)**	**25 436**	**25 429**	**7**	**100.0%**	**27 337**	**27 337**
Compensation of employees	21 922	-	(447)	21 475	21 473	2	100.0%	14 847	14 846
Salaries and wages	19 588	-	(447)	19 141	19 551	(410)	102.1%	11 985	12 712

Social contributions	2 334	-	-	2 334	1 922	412	82.3%	2 862	2 134
Goods and services	3 961	-	-	3 961	3 956	5	99.9%	12 490	12 491
Administrative fees	111	-	-	111	85	26	76.6%	202	56
Advertising	-	-	-	-	-	-	-	-	541
Minor assets	-	-	-	-	-	-	-	230	-
Catering: Departmental activities	242	-	-	242	61	181	25.2%	518	34
Communication (G&S)	253	-	-	253	138	115	54.5%	242	4 258
Infrastructure and planning services	-	-	-	-	-	-	-	317	-
Contractors	1 111	-	-	1 111	33	1 078	3.0%	7 127	5 032
Agency and support / outsourced services	331	-	-	331	-	331	-	-	-
Inventory: Farming supplies	-	-	-	-	-	1	(1)	500	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	67	-
Consumable supplies	4	-	-	4	-	4	-	276	41
Consumable: Stationery printing and office supplies	-	-	-	-	-	-	-	230	-
Property payments	-	-	-	-	-	-	-	700	305
Travel and subsistence	1 834	(892)	-	942	2 793	(1 851)	296.5%	1 743	2 100
Operating payments	75	-	-	75	-	75	-	72	-
Venues and facilities	-	892	-	892	125	767	14.0%	-	124
Rental and hiring	-	-	-	-	-	-	-	266	-
Total	**25 883**	**-**	**(447)**	**25 436**	**25 429**	**7**	**100.0%**	**27 337**	**27 337**

PROGRAMME 9: ENVIRONMENTAL AFFAIRS

Sub-programmes	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
9.1 CD: Office Support	11 640	992	(700)	11 932	11 627	305	97.4%	18 050	18 050
9.2 Environmental Policy Planning and Coordination	5 293	(115)	-	5 178	5 084	94	98.2%	6 635	6 635
9.3 Compliance and Enforcement	13 992	-	(400)	13 592	12 389	1 203	91.1%	13 273	13 273
9.4 Environmental Quality Management	32 669	-	(163)	32 506	31 504	1 002	96.9%	26 313	26 313
9.5 Environmental Empowerment Services	107 675	(877)	(11 071)	95 727	95 723	4	100.0%	77 503	77 503
Total	**171 269**	**-**	**(12 334)**	**158 935**	**156 327**	**2 608**	**98.4%**	**141 774**	**141 774**
Economic classification									
Current payments	**159 599**	**-**	**(3 715)**	**155 884**	**154 575**	**1 309**	**99.2%**	**140 964**	**140 964**
Compensation of employees	126 488	-	(3 715)	122 773	121 534	1 239	99.0%	110 505	110 505
Salaries and wages	97 194	-	(3 715)	93 479	109 462	(15 983)	117.1%	80 480	97 246
Social contributions	29 294	-	-	29 294	12 072	17 222	41.2%	30 025	13 259
Goods and services	33 111	-	-	33 111	33 041	70	99.8%	30 459	30 459
Administrative fees	783	-	-	783	405	378	51.7%	750	401
Minor assets	-	-	-	-	-	-	-	667	(6)
Catering: Departmental activities	327	-	-	327	534	(207)	163.3%	1 183	255
Communication (G&S)	381	-	-	381	12 513	(12 132)	3284.3%	369	6 891
Consultants	500	-	-	500	-	500	-	-	-

Infrastructure and planning services	467	245	-	712	1 359	(647)	190.9%	447	236
Legal services	1 264	-	-	1 264	706	558	55.9%	1 467	-
Contractors	10 986	(115)	-	10 871	475	10 396	4.4%	11 823	8 331
Agency and support / outsourced services	4 500	(130)	-	4 370	1 307	3 063	29.9%	-	333
Inventory: Farming supplies	-	-	-	-	218	(218)	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	74	-
Inventory: Fuel oil and gas	-	-	-	-	-	-	-	91	(1)
Inventory: Other supplies	-	-	-	-	-	-	-	182	-
Consumable supplies	911	-	-	911	226	685	24.8%	106	832
Consumable: Stationery printing and office supplies	-	-	-	-	207	(207)	-	-	4
Operating leases	-	-	-	-	702	(702)	-	2 260	797
Property payments	3 334	-	-	3 334	3 715	(381)	111.4%	2 555	3 516
Transport provided: Departmental activity	-	-	-	-	36	(36)	-	-	-
Travel and subsistence	7 263	-	-	7 263	9 437	(2 174)	129.9%	7 109	8 103
Training and development	106	-	-	106	-	106	-	-	-
Operating payments	1 409	-	-	1 409	-	1 409	-	1 348	-
Venues and facilities	880	-	-	880	725	155	82.4%	-	767
Rental and hiring	-	-	-	-	218	(218)	-	28	-
Payments for capital assets	**11 670**	**-**	**(8 619)**	**3 051**	**1 752**	**1 299**	**57.4%**	**810**	**810**
Buildings and other fixed structures	10 670	-	(7 660)	3 010	1 340	1 670	44.5%	-	-
Other fixed structures	10 670	-	(7 660)	3 010	1 340	1 670	44.5%	-	-
Machinery and equipment	1 000	-	(959)	41	412	(371)	1004.9%	810	810
Other machinery and equipment	1 000	-	(959)	41	412	(371)	1004.9%	810	810
Total	**171 269**	**-**	**(12 334)**	**158 935**	**156 327**	**2 608**	**98.4%**	**141 774**	**141 774**

NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2026

1. Detail of transfers and subsidies as per Appropriation Act (after Virement)

Detail of these transactions can be viewed in the note on Transfers and Subsidies and Annexure 1A-H of the Annual Financial Statements.

2. Detail of specifically and exclusively appropriated amounts voted (after Virement)

Detail of these transactions can be viewed in the note on Annual Appropriation to the Annual Financial Statements.

3. Detail on payments for financial assets

Detail of these transactions can be viewed in the note on Payments for financial assets to the Annual Financial Statements.

4. Explanations of material variances from Amounts Voted (after Virement):

4.1 Per programme

Per programme	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation
Prg.1: Administration	203 189	200 984	2 205	1%
Variance: N/A				
Prg.2: Sustainable Resource Management	344 990	261 811	82 179	24%
The underspending is mainly due to Disaster Relief Funds received during the November 2025 adjustment budget. Due to the late allocation, related projects could not be fully completed by year-end and are currently in progress as work-in-progress. However, 100% of the funds had been committed through approved orders/contracts, and a rollover application has been submitted to enable completion and payment in the 2026/27 financial year.				
Prg.3: Agricultural Producer Support Development	850 852	775 264	75 588	9%
Variance:				
Prg.4: Veterinary Services	146 173	145 962	211	0%
Variance: N/A				
Prg.5: Research and Technology Development Services	66 019	65 366	653	1%
Variance: N/A				
Prg.6: Agricultural Economics Services	164 645	164 641	4	0%
Variance: N/A				
Prg.7: Structured Agricultural Education and Training	31 388	31 294	94	0%
Variance: N/A				
Prg.8: Rural Development Coordination	25 436	25 429	7	0%
Variance: N/A				
Prg.9: Environmental Affairs	158 935	156 327	2 608	2%

Variance: N/A

4.2 Per economic classification

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
Current payments				
Compensation of employees	738,047	736,159	1,888	0%
Goods and services	654,677	645,681	8,996	1%
Transfers and subsidies				
Provinces and municipalities	585	585	-	0%
Departmental agencies accounts	2,431	2,431	-	0%
Departmental agencies and accounts	30,000	30,000	-	0%
Households	13,361	13,360	1	0%
Payments for capital assets				
Buildings and other fixed structures	438,894	298,602	140,292	32%
Machinery and equipment	38,067	26,813	11,254	30%
Biological assets	863	863	-	0%
Software and other intangible assets	74,435	73,431	1,004	1%
Payments for financial assets	267	267	-	0%

Variance: *The underspending is mainly due to Disaster Relief Funds received during the November 2025 adjustment budget. Due to the late allocation, related projects could not be fully completed by year-end and are currently in progress as work-in-progress. However, 100% of the funds had been committed through approved orders/contracts, and a rollover application has been submitted to enable completion and payment in the 2026/27 financial year.*

4.3 Per conditional grant

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
Comprehensive Agricultural Support Programme Grant	488 143	324 634	163 509	33%
Ilima/Letsema Projects	78 222	78 202	20	0%
Land Care	10 341	10 323	18	0%
Public Works Road & Transport				
Expanded Public Works Programme	5 284	5 284	-	0%

Variance: *The underspending is mainly due to Disaster Relief Funds received during the November 2025 adjustment budget. Due to the late allocation, related projects could not be fully completed by year-end and are currently in progress as work-in-progress. However, 100% of the funds had been committed through approved orders/contracts, and a rollover application has been submitted to enable completion and payment in the 2026/27 financial year.*

STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
REVENUE			
Annual appropriation	*1*	1 991 627	1 671 372
Departmental revenue	*2*	-	-
TOTAL REVENUE		**1 991 627**	**1 671 372**
EXPENDITURE			
Current expenditure			
Compensation of employees	*3*	736 159	706 871
Goods and services	*4*	645 681	540 019
TOTAL CURRENT EXPENDITURE		**1 381 840**	**1 246 890**
Transfers and subsidies			
Transfers and subsidies	*6*	46 376	13 864
TOTAL TRANSFER AND SUBSIDIES		**46 376**	**13 864**
Expenditure for capital assets			
Tangible assets	*7*	326 167	368 856
Intangible assets	*7*	73 431	-
TOTAL EXPENDITURE FOR CAPITAL ASSETS		**399 598**	**368 856**
Unauthorised expenditure approved without funding		-	**11 927**
Payments for financial assets	*5*	267	-
TOTAL EXPENDITURE		**1 828 081**	**1 641 537**
SURPLUS/(DEFICIT) FOR THE YEAR		**163 546**	**29 835**

Reconciliation of Net Surplus/(Deficit) for the year

Voted funds		163 546	29 835
Annual appropriation		-	6
Conditional grants		163 546	29 829
Departmental revenue	*11*		-
SURPLUS FOR THE YEAR		**163 546**	**29 835**

STATEMENT OF FINANCIAL POSITION
as at 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
ASSETS			
Current assets		**137 950**	**51 765**
Cash and cash equivalents	*8*	127 949	2 768
Receivables	*9*	10 001	48 997
Non-current assets		**439**	**425**
Receivables	*9*	439	425
TOTAL ASSETS		**138 389**	**52 190**
LIABILITIES			
Current liabilities		**136 450**	**41 621**
Voted funds to be surrendered to the Revenue Fund	*10*	134 847	38 337
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	*11*	1 156	1 260
Payables	*12*	447	2 024
TOTAL LIABILITIES		**136 450**	**41 621**
NET ASSETS		**1 939**	**10 569**
Represented by:			
Recoverable revenue		1 939	10 569
TOTAL		**1 939**	**10 569**

STATEMENT OF CHANGES IN NET ASSETS

as at 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
Recoverable revenue			
Opening balance		10 569	2 724
Transfers:		(8 630)	7 845
Irrecoverable amounts written off	*5*	(267)	-
Debts revised		(1 841)	8 743
Debts recovered (included in departmental revenue)		(8 707)	(898)
Debts raised		2 185	-
Closing balance		**1 939**	**10 569**
Unauthorised expenditure			
Opening balance		-	(11 927)
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	11 927
Current		-	11 927
Closing Balance		-	-
TOTAL		**1 939**	**10 569**

CASH FLOW STATEMENT
for the year ended 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		**2 001 067**	**1 679 607**
Annual appropriation funds received	*1.1*	1 991 627	1 671 372
Departmental revenue received	*2*	7 463	6 861
Interest received	*2.3*	1 977	1 374
Net (increase)/decrease in net working capital		262	(38 234)
Surrendered to Revenue Fund		(39 671)	(8 478)
Current payments		(1 381 840)	(1 246 890)
Payments for financial assets		(267)	-
Transfers and subsidies paid		(46 376)	(13 864)
Net cash flow available from operating activities	*13*	**533 175**	**372 141**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	*7*	(399 598)	(368 856)
Proceeds from sale of capital assets	*2.4*	292	130
(Increase)/decrease in non-current receivables	*9*	-	-
Net cash flow available from investing activities		**(399 306)**	**(368 726)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		(8 688)	(898)
Net cash flows from financing activities		**(8 688)**	**(898)**
Net increase/(decrease) in cash and cash equivalents		125 181	2 517
Cash and cash equivalents at beginning of period		2 768	251
Cash and cash equivalents at end of period	*8*	**127 949**	**2 768**

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies

The financial statements have been prepared in accordance with the following policies which have been applied consistently in all material aspects unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.

The historical cost convention has been used except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.

Where appropriate and meaningful additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA) Act 1 of 1999 (as amended by Act 29 of 1999) and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

1. Basis of preparation

The financial statements have been prepared in accordance with the Modified Cash Standard.

2. Going concern

The financial statements have been on a going concern basis.

3. Presentation currency

Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department

4. Rounding

Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).

5. Foreign currency translation

Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.

6. Comparative information

6.1 Prior period comparative information

Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.

6.2 Current year comparison with budget

A comparison between the approved final budget and actual amounts for each programme and economic classification is included in the appropriation statement.

7. Revenue

7.1 Appropriated funds

Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).

7.1 Appropriated funds

Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).

Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.

Appropriated funds are measured at the amounts receivable.

The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.

7.2 Departmental revenue

Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund unless stated otherwise.

Departmental revenue is measured at the cash amount received.

In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value.

Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.

7.3 Accrued departmental revenue

Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:

- it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and
- the amount of revenue can be measured reliably.

The accrued revenue is measured at the fair value of the consideration receivable.

Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.

Write-offs are made according to the department's debt write-off policy.

8. Expenditure

8.1 Compensation of employees

8.1.1 Salaries and wages

Salaries and wages are recognised in the statement of financial performance on the date of payment.

8.1.2 Social contributions

Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.

Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.

8.2 Other expenditure

Other expenditure (such as goods and services transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.

Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.

8.3 Accruals and payables not recognised

Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.

8.4 Leases

8.4.1 Operating leases

Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue.

The operating lease commitments are recorded in the notes to the financial statements.

8.4.2 Finance leases

Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue.

The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.

At commencement of the finance lease term finance lease assets acquired are recorded and measured at:
the fair value of the leased asset; or if lower
the present value of the minimum lease payments.

Finance lease assets acquired prior to 1 April 2024 are recorded and measured at the present value of the minimum lease payments.

9. Aid assistance

9.1 Aid assistance received

Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.

CARA Funds are recognised when receivable and measured at the amounts receivable.

Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.

9.2 Aid assistance paid

Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.

10. Cash and cash equivalents

Cash and cash equivalents are stated at cost in the statement of financial position.

Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.

For the purposes of the cash flow statement cash and cash equivalents comprise cash on hand deposits held other short-term highly liquid investments and bank overdrafts.

11. Prepayments and advances

Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.

Prepayments and advances are initially and subsequently measured at cost.

12. Loans and receivables

Loans and receivables are recognised in the statement of financial position at cost plus accrued interest where interest is charged less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.

13. Investments

Investments are recognised in the statement of financial position at cost.

14. Financial assets

14.1 Financial assets (not covered elsewhere)

A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.

At the reporting date a department shall measure its financial assets at cost less amounts already settled or written-off except for recognised loans and receivables which are measured at cost plus accrued interest where interest is charged less amounts already settled or written-off.

14.2 Impairment of financial assets

Where there is an indication of impairment of a financial asset an estimation of the reduction in the recorded carrying value to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset is recorded in the notes to the financial statements.

15. Payables

Payables recognised in the statement of financial position are recognised at cost.

16. Capital assets

16.1 Immovable capital assets

Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.

16.2 Movable capital assets

Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.

Where the cost of movable capital assets cannot be determined reliably the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.

Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

Biological assets are subsequently carried at fair value. *[Add this sentence on biological assets if the department has elected to revalue its biological assets at reporting date]*

Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.

16.3 Intangible capital assets

Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.

Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.

Where the cost of intangible assets cannot be determined reliably the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.

Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

16.4 Project costs: Work-in-progress

Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.

Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.

Where the department is not the custodian of the completed project asset the asset is transferred to the custodian subsequent to completion.

17. Provisions and contingents

17.1 Provisions

Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

17.2 Contingent liabilities

Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.

17.3 Contingent assets

Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.

17.4 Capital commitments

Capital commitments are recorded at cost in the notes to the financial statements.

18. Unauthorised expenditure

Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.

Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either:

- approved by Parliament or the Provincial Legislature with funding and the related funds are received; or
- approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or
- transferred to receivables for recovery.

Unauthorised expenditure recorded in the notes to the financial statements comprise of

- unauthorised expenditure that was under assessment in the previous financial year;
- unauthorised expenditure relating to previous financial year and identified in the current year; and
- Unauthorised incurred in the current year.

19. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:

- fruitless and wasteful expenditure that was under assessment in the previous financial year;
- fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and
- fruitless and wasteful expenditure incurred in the current year.

20. Irregular expenditure

Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.

Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:

- irregular expenditure that was under assessment in the previous financial year;
- irregular expenditure relating to previous financial year and identified in the current year; and
- irregular expenditure incurred in the current year.

21. Changes in accounting policies estimates and errors

Changes in accounting policies are applied in accordance with MCS requirements.

Changes in accounting estimates are applied prospectively in accordance with MCS requirements.

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets liabilities and net assets for the earliest period for which retrospective restatement is practicable.

22. Events after the reporting date

Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.

23. Principal-Agent arrangements

The department is not party to a principal-agent arrangement. All related revenues expenditures assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.

24. Departures from the MCS requirements

The Management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed the nature of the departure and the reason for departure.

25. Capitalisation reserve

The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.

26. Recoverable revenue

Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.

27. Related party transactions

Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.

The full compensation of key management personnel is recorded in the notes to the financial statements. [Key management personnel of the department include the MEC HOD Chief Directors and senior MEC staff members. They influence decisions as they attend Exco meetings where strategic departmental decisions are made]

28. Inventories

At the date of acquisition inventories are recognised at cost in the statement of financial performance.

Where inventories are acquired as part of a non-exchange transaction the inventories are measured at fair value as at the date of acquisition.

Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge the lower of cost and current replacement value.

The cost of inventories is assigned by using the weighted average cost basis.

29. Public-Private Partnerships

Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies.

A summary of the significant terms of the PPP agreement the parties to the agreement and the date of commencement thereof together with the description and nature of the concession fees received the unitary fees paid rights and obligations of the department are recorded in the notes to the financial statements.

30. Employee benefits

The value of each major class of employee benefit obligation (accruals payables not recognised and provisions) is recorded in the Employee benefits note.

Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date.

The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

31. Transfer of functions

Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer.

Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.

32. Mergers

Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger.

Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.

PART B: EXPLANATORY NOTES

1. Annual Appropriation

1.1. Annual Appropriation

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for National Departments (Voted funds) and Provincial Departments:

	2025/26			2024/25		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropriation Received	Funds not requested / not received
Programmes	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
1. Administration	203 189	203 189	-	209 507	209 507	-
2. Sustainable Resource Management	344 990	344 990	-	56 014	56 014	-
3. Agricultural Producer and Support Development	850 852	850 852	-	688 365	688 365	-
4. Veterinary Services	146 173	146 173	-	139 636	139 636	-
5. Research and Technology Development Services	66 019	66 019	-	66 433	66 433	-
6. Agricultural Economic Services	164 645	164 645	-	307 875	307 875	-
7. Structured Agricultural Education and Training	31 388	31 388	-	34 431	34 431	-
8. Rural Development Coordination	25 436	25 436	-	27 337	27 337	-
9. Environmental Affairs	158 935	158 935	-	141 774	141 774	-
Total	**1 991 627**	**1 991 627**	**-**	**1 671 372**	**1 671 372**	**-**

1.2. Conditional grants

	Note	2025/26 R'000	2024/25 R'000
Total grants received	*29*	**581 990**	**238 034**
Provincial grants included in total grants received		-	-

2. Departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Sales of goods and services other than capital assets	*2.1*	3 188	2 923
Fines penalties and forfeits	*2.2*	3 007	2 920
Interest dividends and rent on land	*2.3*	1 977	1 374
Sales of capital assets	*2.4*	292	130
Transactions in financial assets and liabilities	*2.5*	1 268	1 018
Total revenue collected		**9 732**	8 365
Less: Own revenue included in appropriation	*11*	(9 732)	(8 365)
Total		**-**	**-**

2.1. Sales of goods and services other than capital assets

	Note	2025/26 R'000	2024/25 R'000
Sales of goods and services produced by the department		3 189	2 890
Sales by market establishment		225	205
Administrative fees		-	328
Other sales		2 963	2 357
Sales of scrap waste and other used current goods		-	33
Total	*2*	**3 188**	**2 923**

Other sales: refers to sales of good and services other than capital assets.

2.2. Fines penalties and forfeits

	Note	2025/26 R'000	2024/25 R'000
Fines		3 007	2 920
Total	*2*	**3 007**	**2 920**

Fines refer to spot fines

2.3. Interest dividends and rent on land

	Note	2025/26 R'000	2024/25 R'000
Interest		1 977	1 374
Total	*2*	**1 977**	**1 374**

Interest refers to bank account received

2.4. Sales of capital assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		**292**	**130**
Machinery and equipment		292	53
Biological assets		-	77
Total	*2*	**292**	**130**

Machinery and equipment refers to the sale of motor vehicles. Biological assets refer to the sale of goats and sheep

2.5. Transactions in financial assets and liabilities

	Note	2025/26 R'000	2024/25 R'000
Receivables		89	989
Other receipts including Recoverable Revenue		1 179	29
Total	*2*	**1 268**	**1 018**

Other receipts include funds recovered during the year but relates to previous years

3. Compensation of employees

3.1. Analysis of balance

	Note	2025/26 R'000	2024/25 R'000
Basic salary		520 376	499 515
Service based		39 385	38 116
Compensative/circumstantial		8 801	8 250
Other non-pensionable allowances		68 225	63 025
Total		**636 784**	**608 906**

Other non-pensionable include allowance include: overtime leave discounting capital remuneration housing allowance and non-pensionable allowance for SMS and MMS

3.2. Social contributions

Employer contributions	Note	2025/26 R'000	2024/25 R'000
Pension		59 020	59 779
Medical		37 633	35 677
UIF		32	-
Bargaining council		149	137
Insurance		2 541	2 372
Total		**99 375**	**97 965**
Total compensation of employees		**736 159**	**706 871**
Average number of employees		**2 088**	**1 995**

Included in the 2088 number of employees 1050 are contract workers

4. Goods and services

	Note	2025/26 R'000	2024/25 R'000
Administrative fees		4 545	2 844
Advertising		3 358	2 604
Minor assets	*4.1*	55	96
Catering		2 684	2 697
Communication		69 700	86 710
Computer services	*4.2*	1 911	3 345
Consultants: Business and advisory services		3 174	4 615
Infrastructure and planning services		1 479	236
Laboratory services		1 009	2 423
Legal services		12 445	8 696
Contractors		14 932	27 748
Agency and support/outsource services		107 902	83 102
Audit cost – external	*4.3*	8 786	9 516
Fleet services		12 216	13 643
Inventory	*4.4*	198 095	125 636
Consumables	*4.5*	24 478	26 844
Operating leases		48 792	38 088
Property payments	*4.6*	26 273	17 077
Rental and hiring		5 178	23
Travel and subsistence	*4.7*	79 746	68 651
Venues and facilities		5 036	3 789
Training and development		11 782	9 147
Other operating expenditure	*4.8*	2 105	2 489
Total		**645 681**	**540 019**

4.1. Minor assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		55	96
Machinery and equipment		55	96
Total	*4*	**55**	**96**

Machinery and equipment include: firefighting equip com peripherals office equip & workshop equip and tools that are less than R5 000

4.2. Computer services

	Note	2025/26 R'000	2024/25 R'000
SITA computer services		450	257
External computer service providers		1 461	3 088
Total	*4*	**1 911**	**3 345**

4.3. Audit cost - external

	Note	2025/26 R'000	2024/25 R'000
Regularity audits		8 786	9 516
Total	*4*	**8 786**	**9 516**

4.4. Inventories

	Note	2025/26 R'000	2024/25 R'000
Farming supplies		191 720	117 851
Medicine		1 698	4 541
Other supplies	*4.4.1*	4 677	3 244
Total	*4*	**1 98 095**	**125 636**

4.4.1 Other supplies

	Note	2025/26 R'000	2024/25 R'000
Assets for distribution		**4 677**	3 244
Machinery and equipment		4 677	2 231
Other assets for distribution		-	1 013
Total	*4.4*	**4 677**	**3 244**

Other supplies include inventory assets distribution: const & maint equip

4.5. Consumables

	Note	2025/26 R'000	2024/25 R'000
Consumable supplies		21 289	22 992
Uniform and clothing		6 394	1 323
IT consumables		-	8 496
Other consumables		14 895	13 173
Stationery printing and office supplies		3 189	3 852
Total	*4*	**24 478**	**26 844**

Other consumables include: Uniform/protective clothing brooms & brushes disposable paper groceries toiletries tube-light & lightbulb wash/clean detergent medical kit and security access consumables

4.6. Property payments

	Note	2025/26 R'000	2024/25 R'000
Municipal services		21 047	12 539
Property maintenance and repairs		5 195	4 537
Other		31	1
Total	*4*	**26 273**	**17 077**

Other refers to Firefighting/protection service

4.7. Travel and subsistence

	Note	2025/26 R'000	2024/25 R'000
Local		78 047	66 468
Foreign		1 699	2 183
Total	*4*	**79 746**	**68 651**

4.8. Other operating expenditure

	Note	2025/26 R'000	2024/25 R'000
Professional bodies membership and subscription fees		928	967
Resettlement costs		46	-
Other		1 131	1 522
Total	*4*	**2 105**	**2 489**

Other refers to: courier & delivery services non-life insurance premium printing publication services

5. Payments for financial assets

	Note	2025/26 R'000	2024/25 R'000
Debts written off	*5.1*	267	-
Total		**267**	**-**

5.1 Debts written off

Nature of debts written off	Note	2025/26 R'000	2024/25 R'000
Ex-employees		267	-
Other debt			-
Total		267	**-**
Total debt written off	*5*	**267**	**-**

Irrecoverable/untraceable debt written off

6. Transfers and subsidies

	Note	2025/26 R'000	2024/25 R'000
Provinces and municipalities	30	585	272
Departmental agencies and accounts	*Annex 1A*	2 431	873
Public corporations and private enterprises	*Annex 1C*	30 000	-
Households	*Annex 1B*	13 360	12 719
Total		**46 376**	**13 864**

6.1 Gifts donations and sponsorships made in kind (*not included in the main note)*

	Note	2025/26 R'000	2024/25 R'000
	Annex 1D		
Donations		294 090	260 829
Total		**294 090**	**260 829**

Donations made in kind include project infrastructure donated to farmers cattle donated to a funeral as an act of grace & inventory donated to farmers.

7. Expenditure for capital assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		**326 167**	**368 856**
Buildings and other fixed structures		298 491	313 611
Machinery and equipment		26 813	53 916
Biological assets		863	1 329
Intangible capital assets		**73 431**	**-**
Software		73 020	-
Patents, licences		411	-
Total		**399 598**	**368 856**

7.1 Analysis of funds utilised to acquire capital assets - 2025/26

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible capital assets	**326 167**	**-**	**326 166**
Buildings and other fixed structures	298 490	-	**298 490**
Machinery and equipment	26 813	-	**26 813**
Biological Assets	864	-	**864**
Intangible capital assets	**73 431**	**-**	**73 431**
Software	73 020	-	73 020
Patents, licences	411	-	411
Total	**399 598**	**-**	**399 598**

7.2 Analysis of funds utilised to acquire capital assets – 2024/25

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	**368 856**	-	**368 856**
Buildings and other fixed structures	313 611	-	313 611
Machinery and equipment	53 916	-	53 916
Biological Assets	1 329	-	1 329
Total	**368 856**	**-**	**368 856**

8. Cash and cash equivalents

	Note	2025/26 R'000	2024/25 R'000
Consolidated Paymaster General Account		139 232	15 510
Disbursements		(11 283)	(12 748)
Cash on hand		-	6
Total		**127 949**	**2 768**

9. Receivables

		2025/26			2024/25		
		Current	Non-current	Total	Current	Non-current	Total
	Note	R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	*9.1*	1 931	-	1 931	9 814	-	9 814
Staff debt	*9.2*	226	439	663	38	425	463
Other receivables	*9.3*	7 845	-	7 847	39 145	-	39 145
Total		**10 002**	**439**	**10 441**	**48 997**	**425**	**49 422**

9.1 Claims recoverable

	Note	2025/26 R'000	2024/25 R'000
National departments		-	8 743
Provincial departments		900	40
Public entities		1 031	1 031
Total	*9*	**1 931**	**9 814**

9.2 Staff debt

	Note	2025/26 R'000	2024/25 R'000
Current employees		663	463
Total	*9*	**663**	**463**

9.3 Other receivables

	Note	2025/26 R'000	2024/25 R'000
Ex-employees		1 843	486
SAL: Income Tax		4 617	69
Service Providers		1 386	1 386
Over payment for interviewee		-	3
SAL: Tax debt		1	-
Erroneous Debt			37 201
Total	*9*	**7 847**	**39 145**

10. Voted funds to be surrendered to the Revenue Fund

	Note	2025/26 R'000	2024/25 R'000
Opening balance		38 337	9 095
Prior period error		-	-
As restated		38 337	9 095
Transferred from statement of financial performance (as restated)		126 347	29 835
Paid during the year		(29 835)	(593)
Closing balance		**134 849**	**38 337**

10.2 Reconciliation on unspent conditional grants

	Note	2025/26 R'000	2024/25 R'000
Opening balance		29 829	14
Total conditional grants received	*1.2*	581 990	238 034
Total conditional grants spent		(418 445)	(208 205)
Unspent conditional grants to be surrendered		193 374	29 843
Less: Paid to the Provincial Revenue Fund by Provincial department		(29 829)	(14)
Approved for rollover		(29 829)	-
Not approved for rollover		-	(14)
Due by the Provincial Revenue Fund		**163 545**	**29 829**

11. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund

	Note	2025/26 R'000	2024/25 R'000
Opening balance		1 260	780
As restated		1 260	780
Transferred from statement of financial performance (as restated)			
Own revenue included in appropriation		9 732	8 365
Paid during the year		(9 836)	(7 885)
Closing balance		**1 156**	**1 260**

12. Payables - current

	Note	2025/26 R'000	2024/25 R'000
Clearing accounts	*12.2*	446	149
Other payables	*12.3*	-	1 875
Total		**446**	**2 024**

12.2 Clearing accounts

	Note	2025/26 R'000	2024/25 R'000
Salary GEHS Refund Control		446	135
Salary ACB Recalls		-	14
Total	*12*	**446**	**149**

12.3 Other payables

	Note	2025/26 R'000	2024/25 R'000
Department of Health		-	1 875
Total		**-**	**1 875**

13. Net cash flow available from operating activities

	Note	2025/26 R'000	2024/25 R'000
Net surplus/(deficit) as per Statement of Financial Performance		163 546	29 835
Add back non-cash/cash movements not deemed operating activities		369 629	342 306
(Increase)/decrease in receivables		1 840	(31 160)
Increase/(decrease) in payables - current		(1 578)	(7 074)
Proceeds from sale of capital assets		(292)	(130)
Expenditure on capital assets		399 598	368 856
Surrenders to Revenue Fund		(39 671)	(8 478)
Own revenue included in appropriation		9 732	8 365
		-	11 927
Net cash flow generated by operating activities		**533 175**	**372 141**

14. Reconciliation of cash and cash equivalents for cash flow purposes

	Note	2025/26 R'000	2024/25 R'000
Consolidated Paymaster General account		139 232	15 510
Disbursements		(11 283)	(12 748)
Cash on hand		-	6
Total		**127 949**	**2 768**

15. Contingent liabilities and contingent assets

15.1 Contingent liabilities

Liable to	Nature	Note	2025/26 R'000	2024/25 R'000
Claims against the department		*Annex 2A*	99 419	30 472
Total			**99 419**	**30 472**

The department is currently not in a position to determine whether any reimbursement will be received in respect of the disclosed contingent liabilities. No reimbursement asset has therefore been recognised, as there is no confirmed legally enforceable right to recover any amounts from third party at reporting date.

The contingent liabilities relate mainly to claims against the department. The outcome and timing of any possible outflow remain uncertain, as the matters are still subject to legal processes and/or further assessment. The facts of each case will be presented before the relevant courts or forums, where applicable, for determination. The department will continue to monitor these matters and update the disclosure when new information becomes available.

15.2 Contingent assets

Nature of contingent asset	Note	2025/26 R'000	2024/25 R'000
Service Providers		6 151	6 151
Total		**6 151**	**6 151**

16. Capital commitments

	Note	2025/26 R'000	2024/25 R'000
Buildings and other fixed structures		366 476	256 433
Intangible assets		128 577	41 789
Total		**495 053**	**298 222**

17. Accruals and payables not recognised

17.1 Accruals

Listed by economic classification	Note	30 Days R'000	30+ Days R'000	2025/26 Total R'000	2024/25 Total R'000
Goods and services		21 235	14 006	35 241	81 507
Transfers and subsidies		10	253	263	32
Capital assets		504	-	504	410
Other (Compensation of employees)		747	327	1074	788
Total		**22 496**	**14 586**	**37 082**	**82 737**

		2025/26	2024/25
Intergovernmental accruals (included above)	*Annex4*	802	4 219

17.2 Payables not recognised

Listed by economic classification	Note	30 Days R'000	30+ Days R'000	2025/26 Total R'000	2024/25 Total R'000
Goods and services		27 614	-	27 614	3 395
Transfers and subsidies		59	-	59	-
Capital assets		685	-	685	-
Other (Compensation of employees)		661	-	661	145
Total		**29 019**	**-**	**29 019**	**3 540**

		2025/26	2024/25
Intergovernmental payables not recognised (included above)	*Annex4*	2 456	-

18. Employee benefits

	Note	2025/26 R'000	2024/25 R'000
Leave entitlement		46 475	41 246
Service bonus		19 524	18 791
Capped leave		30 660	38 136
Other		1 348	1 501
Total		**98 007**	**99 674**

Other refers to cash awards for long service recognition of 20,30 and 40 years of continued service.

19. Lease commitments

19.1 Operating leases

	2025/26				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	28 769	10 720	39 489
Later than 1 year and not later than 5 years	-	-	28 279	398	28 677
Total lease commitments	**-**	**-**	**57 048**	**11 118**	**68 166**

	2024/25				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	28 159	14 749	42 908
Later than 1 year and not later than 5 years	-	-	55 661	11 098	66 759
Total lease commitments	**-**	**-**	**83 820**	**25 847**	**109 667**

20. Accrued departmental revenue

20.1 Analysis of accrued departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Opening balance		-	361
Less: Amounts received		-	(361)
Total		**-**	**-**

21. Unauthorised Irregular and Fruitless and wasteful expenditure

	Note	2025/26 R'000	2024/25 R'000
Unauthorised expenditure - current year		-	-
Irregular expenditure - current year		161 043	406 967
Fruitless and wasteful expenditure - current year		-	-
Total		**161 043**	**406 967**

Management is still in the process of quantifying the full extent of the irregular and fruitless expenditure.

22. Related party transactions

The Department of Agriculture Rural Development Land and Environmental Affairs is the department under the MEC's portfolio. There's no related party transaction within the MEC's portfolio however all departments are related and the below is disclosed as an additional information in line with TR 21.2.4.

The full compensation of key management personnel is recorded in the notes to the financial statements under key management personnel.

Additional Information:

In-kind goods and services provided/received	Note	2025/26 R'000	2024/25 R'000
During the year under review:			
1. The Department of Public Works Roads and Transport provided free office accommodation to the Department;		-	-
2. The Department of Community Safety Security and Liaison provided free Security services to the Department;		-	-
3. The Provincial Treasury provided free network infrastructure (IT services) to the Department.		-	-
Total		**-**	**-**

23. Key management personnel

	2025/26	2024/25
	R'000	R'000
Political office bearers (MEC)	2 149	4 739
Officials:		
Level 15	2 064	1 981
Level 14	12 782	25 201
Other	5 057	5 501
Family members of key management personnel	755	553
Total	**22 807**	**37 975**

Other refer to level 13 and below

24. Provisions

	Note	2025/26	2024/25
		R'000	R'000
Retention	24.1	44 524	46 865
Total		**44 524**	**46 865**

24.1 Reconciliation of movement in provisions - 2025/26

	Retention	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	46 865	-	-	46 865
Increase in provision	21 149	-	-	21 149
Settlement of provision	(18 658)	-	-	(18 658)
Unused amount reversed	(4 832)	-	-	(4 832)
Closing balance	**44 524**	**-**	**-**	**44 524**

Reconciliation of movement in provisions – 2024/25

	Retention	Legal obligation	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	40 391	22 066	-	62 457
Increase in provision	16 190	-	-	16 190
Settlement of provision	(9 658)	(22 066)	-	(31 724)
Unused amount reversed	(58)	-	-	(58)
Closing balance	**46 865**	**-**	**-**	**46 865**

The provision relates mainly to retention amounts withheld from service providers in terms of contractual arrangements. These amounts are expected to be settled once the related projects or services have been completed, verified and certified in line with the contract conditions. There are no reimbursables.

The timing of the expected outflow depends on the completion of contractual obligations, submission of required documentation, final verification of work done and approval of payments.

25. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	445 736		26 514	(5 695)	466 555
Transport assets	45 553		3 472	(3 574)	45 451
Computer equipment	77 498		4 310	(169)	81 639
Furniture and office equipment	15 576		885	-	16 461
Other machinery and equipment	307 109		17 847	(1 952)	323 004
BIOLOGICAL ASSETS	3 014	217	1 137	(545)	3 823
Biological assets	3 014	217	1 137	(545)	3 823
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**448 750**	**217**	**27 651**	**(6 240)**	**470 378**

Biological assets are subsequently carried at fair value.

25.1 MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	405 250	(67)	53 598	(13 045)	445 736
Transport assets	45 873		2 190	(2 510)	45 553
Computer equipment	34 439		46 482	(3 423)	77 498
Furniture and office equipment	12 624		3 376	(424)	15 576
Other machinery and equipment	312 314	(67)	1 550	(6 688)	307 109
BIOLOGICAL ASSETS	1 818	-	1 603	(407)	3 014
Biological assets	1 818	-	1 603	(407)	3 014
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**407 068**	**(67)**	**55 201**	**(13 452)**	**448 750**

Prior period error

Relating to 2024/25	**2024/25**
Relating to 2024 (affecting the opening)	(67)
	(67)

25.2 Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance				24 339	426	24 765
Value adjustments					15	15
Additions				55	110	165
Disposals				(153)	(72)	(225)
Total Minor assets				**24 241**	**479**	**24 720**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	543	-	543
Number of minor assets at cost	-	-	-	18 606	218	18 824
Total number of minor assets	**-**	**-**	**-**	**19 149**	**218**	**19 367**

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	25 083	544	25 627
Prior period error	-	-	-	-	-	-
Additions	-	-	-	96	63	159
Disposals	-	-	-	(840)	(181)	(1 021)
Total Minor assets	**-**	**-**	**-**	**24 339**	**426**	**24 765**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	544	-	544
Number of minor assets at cost	-	-	-	18 737	235	18 972
Total number of minor assets	**-**	**-**	**-**	**19 281**	**235**	**19 516**

25.3 Movable tangible capital assets written off

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2026

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	1 984	-	1 984
Total movable assets written off	**-**	**-**	**-**	**1 984**	**-**	**1 984**

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2025

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	7 869	212	8 081
Total movable assets written off	**-**	**-**	**-**	**7 869**	**212**	**8 081**

26. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	25 766	-	-	25 766
PATENTS LICENCES COPYRIGHT	-	411	-	411
TOTAL INTANGIBLE CAPITAL ASSETS	**25 766**	**411**	**-**	**26 177**

26.1 MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	25 766	-	-	-	25 766
TOTAL INTANGIBLE CAPITAL ASSETS	**25 766**	**-**	**-**	**-**	**25 766**

26.2 Intangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2026

	Note	Opening balance 1 April 2025	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 MARCH 2026
		R'000	R'000	R'000	R'000
Intangible assets	Annex 6	-	73 020	-	73 020
Total		**-**	**73 020**	**-**	**73 020**

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

	Note	Opening balance 1 April 2024	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 MARCH 2025
		R'000	R'000	R'000	R'000	R'000
Intangible assets	Annexure 6	-	-	-	-	-
Total		**-**	**-**	**-**	**-**	**-**

27. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	225 161	184 353	(301 833)	107 681
Other fixed structures	225 161	184 353	(301 833)	107 681
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	**225 161**	**184 353**	**(301 833)**	**107 681**

27.1 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	211 018	(49 374)	271 188	(207 671)	225 161
Other fixed structures	211 018	(49 374)	271 188	(207 671)	225 161
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	**211 018**	**(49 374)**	**271 188**	**(207 671)**	**225 161**

27.2 Immovable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2026

	Note Annex 6	Opening balance 1 April 2025	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 MARCH 2026
		R'000	R'000	R'000	R'000
Buildings and other fixed structures		284 637	298 490	(183 163)	399 964
Total		**284 637**	**298 490**	**(183 163)**	**399 964**

Payables not recognised relating to Capital WIP	Note	2025/26	2024/25
		R'000	R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress		685	-
Total		**685**	**-**

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

	Note	Opening balance 1 April 2024	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 MARCH 2025
		R'000	R'000	R'000	R'000	R'000
Buildings and other fixed structures		199 840	49 374	313 612	(250 366)	312 460
Total		**199 840**	**49 374**	**313 612**	**(250 366)**	**312 460**

27.3 Immovable tangible capital assets written off

IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2026

	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Total
	R'000	R'000	R'000	R'000
Assets written off	67 216	-	-	67 216
Total Immovable capital assets written off	**67 216**	**-**	**-**	**67 216**

IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2025

	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Total
	R'000	R'000	R'000	R'000
Assets written off	12 689	-	-	12 689
Total Immovable capital assets written off	**12 689**	**-**	**-**	**12 689**

28. Prior period errors

28.1 Correction of prior period errors

		2024/25		
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Expenditure: (E.g. Compensation of employees Goods and services Tangible capital assets etc.)				
Accruals not recognized	17.1	82 766	(29)	82 737
Payables not recognized	17.2	7 444	(3 904)	3 540
Inventories	4.4	127 751	(2 115)	125 636
Consumables	4.5	24 729	2 115	26 844
Intergovernmental payables not recognised		4 219	(4 219)	-
Intergovernmental Accruals		-	4 219	4 219
Net effect		**246 909**	**(3 933)**	**242 976**

The prior period error relates to employee benefits that were incorrectly included under Accruals and Payables Not Recognised in the current year review it was identified that expenditure previously disclosed under Inventory was incorrectly classified. The amount was reclassified to Consumables to correctly align the nature of expenditure with the applicable economic classification. The correction had no impact on the total Goods and Services expenditure previously reported in the prior year. These amounts should have been disclosed separately under Note 28: Employee benefits and not under Note 27. The correction reduced prior year accruals by R29 thousand and payables not recognised by R3.904 million resulting in a total decrease of R3.933 million from R90.210 million to R86.277 million. During the current year review it was identified that expenditure previously disclosed under Inventory was incorrectly classified. The amount was reclassified to Consumables to correctly align the nature of expenditure with the applicable economic classification. The correction had no impact on the total Goods and Services expenditure previously reported.

		2024/25		
		Amount bef error correction	Prior period error	Restated
Assets: (e.g Receivables Investments Accrued departmental revenue Movable tangible capital assets etc)	*Note*	R'000	R'000	R'000
Buildings and Other fixed structures (Capital work-in-progress)	27.2	235 263	49 375	284 638
Claim receivables: National Dep	9.1	1 071	8 743	9 814
Movable tangible capital assets	25.1	448 817	(67)	448 750
Immovable Tangible Capital Assets	27	274 535	(49 374)	225 161
Net effect		**959 686**	**8 677**	**968 363**

During the verification of the movable asset register and supporting records, discrepancies were identified and corrected (R67 000) to align the disclosure with the verified asset records and supporting documents. After recertification of final reconciliations were done, a debt of R8 743 million due from the National Department of Agriculture was recognised under Claims recoverable. relating to the prior period. In the prior year, certain immovable asset projects were removed from Capital Work-in-Progress due to funding constraints. Following the availability of funds and continuation of the projects, the balances were reinstated to Capital Work-in-Progress through a prior period error.

		2024/25		
		Amount bef error correction	**Prior period error**	**Restated**
	Note	**R'000**	**R'000**	**R'000**
Other: (E.g. Unauthorised expenditure Irregular expenditure Fruitless and wasteful expenditure etc.)		27 025	379 942	406 967
Irregular expenditure	21			
Net effect		**27 025**	**379 942**	**406 967**

During the current financial year, additional irregular expenditure relating to prior year financial years was identified and recognised, resulting in a restatement of the prior-year balance.

29. Statement of conditional grants received

	2025/26									2024/25	
	GRANT ALLOCATION					SPENT					
Name of grant	Division of Revenue Act / Provincial grants	Roll overs	DORA Adjust-ments	Other Adjust-ments	Total Available	Amount received by depart-ment	Amount spent by depart-ment	Under- / (Overspen ding)	% of available funds spent by depart-ment	Division of Revenue Act / Provincial grants	Amount spent by depart-ment
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Comprehensive Agricultural Support Programme	178 650	29 631		279 862	488 143	488 143	324 637	163 506	66.5%	171 554	141 761
Ilima/Letsema	78 222		-	-	78 222	78 222	78 201	21	100.0%	51 773	51 743
Land care	10 341		-	-	10 341	10 341	10 323	18	99.8%	9 898	9 892
Expanded Public Works Programme	5 284		-	-	5 284	5 284	5 284		100.0%	4 809	4 809
TOTAL	**272 497**	**29 631**	**-**	**279 862**	**581 990**	**581 990**	**418 445**	**163 545**		**238 034**	**208 205**

30. Statement of conditional grants paid to the province

	2025/26											2024/25	
	GRANT ALLOCATION				TRANSFER			SPENT					
Name of Province / Grant	Division of Revenue Act	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury or National depart-ment	Amount received by depart-ment	Amount spent by depart-ment	Unspent funds	% of available funds spent by depart-ment	Division of Revenue Act / Provincial grants	Actual transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Summary by province													
Mpumalanga	700	-	(115)	585	585	-	-	585	585		100.0%	311	272
TOTAL	**700**	**-**	**(115)**	**585**	**585**	**-**	**-**	**585**	**585**			**311**	**272**

31. Broad Based Black Economic Empowerment performance

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

	Note	2025/26 R'000	2024/25 R'000
NATURAL DISASTER OR RELIEF EXPERIENCE	Annex 7	109 663	-
Expenditure of capital assets			
Net effect		**109 663**	**-**

ANNEXURE 1A

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

	2025/26						2024/25	
	TRANSFER ALLOCATION				TRANSFER			
Departmental Agency or Account	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Agric Sector Education and Training Authority	2 638	-	(1 590)	1 048	2 431	232.0%	873	873
TOTAL	**2 638**	**-**	**(1 590)**	**1 048**	**2 431**		**873**	**873**

ANNEXURE 1B
STATEMENT OF TRANSFERS TO HOUSEHOLDS

	2025/26						2024/25	
	TRANSFER ALLOCATION				EXPENDITURE			
Household	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Leave gratuity	11 847	-	-	11 847	11 749	99.2%	8 660	8 695
Injury on duty	2 993	-	-	2 993	1 611	53.8%	1 629	1 594
Severance package	-	-	-	-	-	-	2 430	2 430
Total	**14 840**	**-**	**-**	**14 840**	**13 360**		**12 719**	**12 719**
TOTAL	**14 840**	**-**	**-**	**14 840**	**13 360**		**12 719**	**12 719**

ANNEXURE 1C

STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

	2025/26								2024/25	
	4				EXPENDITURE					
Name of public corporation / private enterprise	Adjusted Budget	Roll overs	Adjust-ments	Total Available	Actual transfer	% of Available funds transferred	Capital	Current	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
Public Corporations										
Transfers										
National Empowerment Fund	30 000	-	-	30 000	30 000	100%	-	-	-	-
Total	30 000	-	-	30 000	30 000	100%	-	-	-	-
TOTAL	**30 000**	**-**	**-**	**30 000**	**30 000**	**100%**	**-**	**-**	**-**	**-**

ANNEXURE 1D
STATEMENT OF GIFTS DONATIONS AND SPONSORSHIPS MADE

Nature of gift donation or sponsorship *(Group major categories but list material items including name of organisation)*	**2025/26** **R'000**	**2024/25** **R'000**
Made in kind		
Donations		
Donations to farmers (infrastructure projects)	103 425	139 440
Inventory farming supplies donated to farmers	191 089	121 228
Cattles donated to the funeral as an act of grace	162	161
Farm/Agric equipment donated to farmers	414	-
Total donations	**295 090**	**260 829**
TOTAL GIFTS DONATIONS AND SPONSORSHIPS MADE IN KIND	**295 090**	**260 829**

ANNEXURE 2A
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2026

Nature of liability	Opening balance 1 April 2025	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 MARCH 2026
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Service Providers	6 938	65 361	(2 432)	-	69 867
Ex-employees	23 534	6 018	-	-	29 552
Subtotal	**30 472**	**71 379**	**(2 432)**	**-**	**99 419**
TOTAL	**30 472**	**71 379**	**(2 432)**	**-**	**99 419**

UNAUDITED SPPLEMENTARY INFORMATION
ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 MARCH 2026

ANNEXURE 3

CLAIMS RECOVERABLE

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2025/26	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025	31/03/2026	31/03/2025	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
Limpopo Department of Social services	40	40	-	-	40	40	-	-
Subtotal	**40**	**40**	**-**	**-**	**40**	**40**		**-**
Other Government Entities								
Mpumalanga Tourism and Parks agency	1 031	1 031	-	-	1 031	1 031	-	-
Subtotal	1 031	1 031	-	-	1 031	1 031	-	-
TOTAL	**1 071**	**1 071**	**-**	**-**	**1 071**	**1 071**	**-**	**-**

ANNEXURE 4

INTER-GOVERNMENTAL CONTINGENT LIABILITIES PROVISIONS ACCRUALS PAYABLES NOT RECOGNISWED AND EMPLOYEE BENEFITS

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2025/26	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025	31/03/2026	31/03/2025	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
Accruals								
KZN Department of Agriculture	43	-	-	-	43	-	-	-
MP Social Development	184	-	-	-	184	-	-	-
National Public Works	27	-	-	-	27	-	-	-
MP Public Works, Roads and Transport	522	3 676	-	-	522	3 676	-	-
South African Police Services	18	90	-	-	18	90	-	-
SITA	8	75	-	-	8	75	-	-
MP Safety, Security and Liaison	-	80	-	-	-	80	-	
MP Culture, Sports and Recreation	-	2	-	-	-	2	-	-
Mpumalanga Provincial Treasury	-	20	-	-	-	20	-	-
MP Education	-	83	-	-	-	83	-	-
MP Economics. Development and Environment	-	193	-	-	-	193	-	-
Subtotal	802	4 219	-	-	802	4 219	-	-
Payables not recognised								
MP Public Works, Roads and Transport	2 433	-	-	-	2 433	-	-	-
SITA	23	-	-	-	23	-	-	
Subtotal	2 456	-	-	-	2 456	-	-	-
					-			-

Total Departments	**3 258**	**-**	**-**	**-**	**3 258**	**4 219**	**-**	**-**

Accruals	802	4 219
Payables not recognised	2 456	-

TOTALINTERGOVERNMENTAL CONTINGENT LIABILITIES PROVISIONS ACCRUALS PAYABLES NOT RECOGNISED	**3 258**	**4 219**

ANNEXURE 5

INVENTORIES

`	Farming supplies	Medical Supplies	Material & Supplies	Fuel Supplies	Total
Inventories for the year ended 31 MARCH 2026	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Opening balance	-	1 300	-	222	1 522
Add: Additions/Purchases – Cash	191 721	1 698	4 677	-	198 096
(Less): Issues	(186 638)	(1698)	-	(222)	(186 558)
Add/(Less): Received current not paid; (Paid current year received prior year)	(4 932)	153	(4 648)	-	(9 427)
Add/(Less): Adjustments	-	10 417	-	-	10 417
Closing balance	**151**	**11 870**	**29**	**-**	**12 050**

	Farming supplies	Medical Supplies	Material & Supplies	Fuel Supplies	Total
Inventories for the year ended 31 MARCH 2025	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Opening balance	-	371	-	464	835
Add: Additions/Purchases – Cash	117 851	4 541	3 245	2 115	127 752
(Less): Issues	(122 934)	(2 197)	(3 245)	(2 599)	(130 975)
Add/(Less): Received current not paid; (Paid current year received prior year)	5 083	(1 415)	-	242	3 910
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	**-**	**1 300**	**-**	**222**	**1 522**

ANNEXURE 6
MOVEMENT IN CAPITAL WORK IN PROGRESS

Movement in capital work in progress for the year ended 31 MARCH 2026

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	**284 637**	**298 490**	**(183 163)**	**399 964**
Other fixed structures	284 637	298 490	(183 163)	399 964
COMPUTER SOFTWRE	**-**	**73 020**	**-**	**73 020**
Computer software	-	73 020	-	73 020
TOTAL	**284 637**	**371 510**	**(183 163)**	**472 984**

Movement in capital work in progress for the year ended 31 MARCH 2025

	Opening balance	Prior period error	Current year Capital WIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	**199 840**	**49 374**	**313 612**	**(278 189)**	**284 637**
Other fixed structures	199 840	49 374	313 612	**(278 189)**	284 637
TOTAL	**199 840**	**49 374**	**313 612**	**(278 189)**	**284 637**

ANNEXURE 7

NATURAL DISASTER OR RELIEF EXPENDITURE

Expenditure per economic classification	NOV 2025	DEC 2025	Subtotal Q3	JAN 2026	FEB 2026	MAR 2026	Subtotal Q4	TOTAL
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Expenditure for capital assets	**5 568**		**5 568**	**7 391**	**40 737**	**55 967**	**104 095**	**109 663**
Disaster flood relief-contr: new other fixed struct	5 568		5 568	7 391	40 737	55 967	104 095	109 663
TOTAL NATURAL DISASTER OR RELIEF EXPENDITURE	**5 568**		**5 568**	**7 391**	**40 737**	**55 967**	**104 095**	**109 663**

Where To Find Us

HEAD OFFICE
Samora Machel Building, Floor 1 and 2
No 7 Government Boulevard
Riverside Park, Nelspruit 1200
Republic of South Africa

Private Bag x 11219
Nelspruit 1200
Republic of South Africa

Tel: +27 (0)13 766 6067/6068
Fax: +27 (0)13 766 8429
Email: infoardla@mpg.gov.za

EHLANZENI DISTRICT OFFICE
Block4, Aqua StreetRiverside Park
Mbombela, 1200
Republic of South Africa
P.O. Box 266
Mbombela, 1200
Republic of South Africa

Tel: 013 759 4000
Fax: 013 759 4165
Email: HNdlovu@mpg.gov.za

BOHLABELA District
101 Main Road, Thulamahashe, 1365
Republic of South Africa

Private Bag x 1321
Thulamahashe, 1365
Republic of South Africa

Tel: +27 (0)13 773 1192
Fax: +27 (0)13 773 1336
Email: shabangugm@mpg.gov.za

GERT SIBANDE DISTRICT OFFICE
44 Church Street
Ermelo 2350
Republic of South Africa

Private Bag x 9071
Ermelo 2350
Republic of South Africa

Tel: +27 (0)17 819 2076
Fax: +27 (0)17 811 0774
Email: BShongwe@mpg.gov.za

NKANGALA DISTRICT OFFICE
Building 16, Government Complex
KwaMhlanga1022
Republic of South Africa

Private Bag x 4017
KwaMhlanga 1022
Republic of South Africa

Tel: +27 (0)13 947 2551
Fax: +27 (0)13 947 2809
Email: masokans@mpg.gov.za