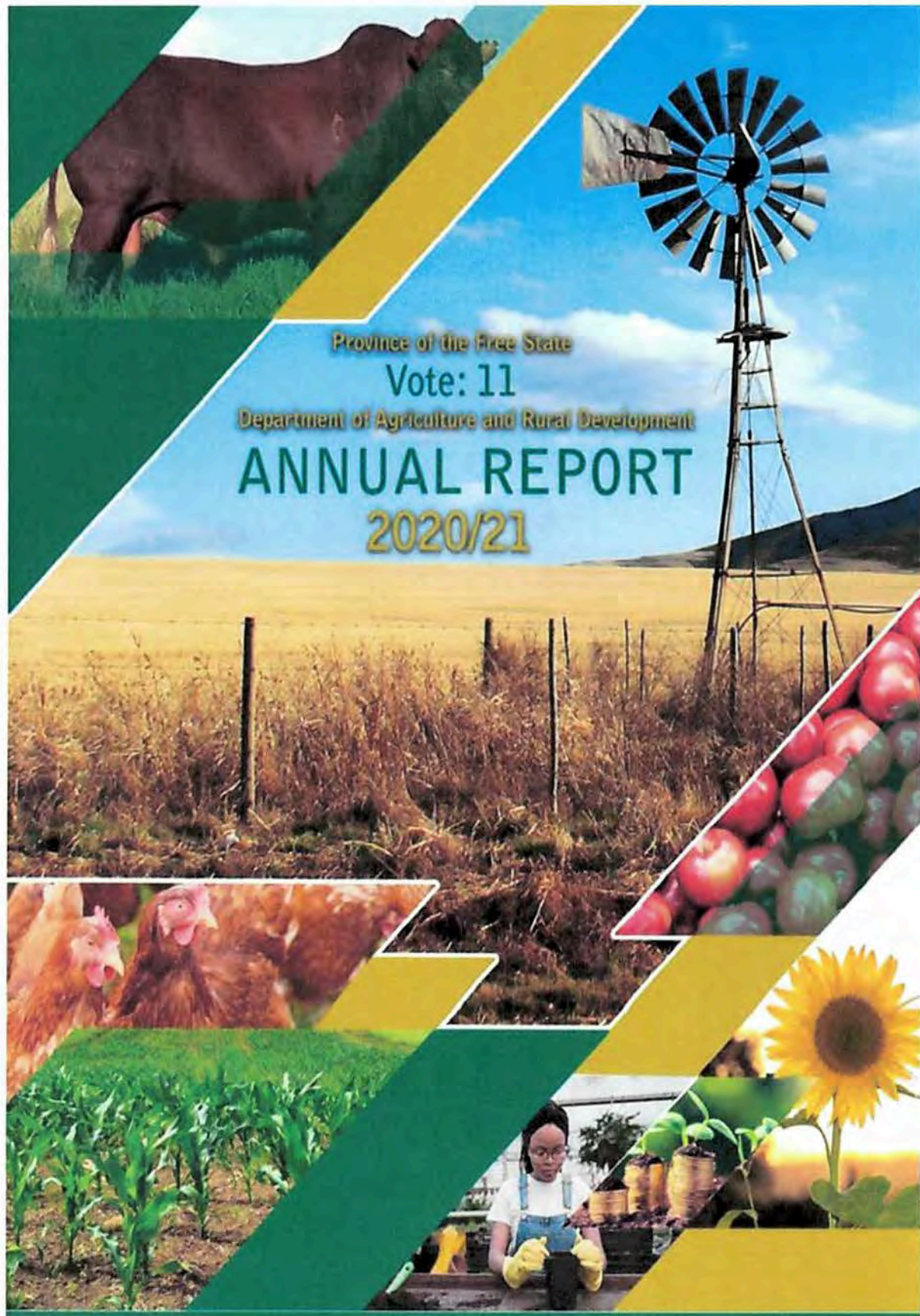




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agriculture & rural development
Department of
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FREE STATE PROVINCE

Contents

PART A: GENERAL INFORMATION

2.3.1	DEPARTMENT GENERAL INFORMATION	5
2.3.2	LIST OF ABBREVIATIONS/ACRONYMS	6
2.3.3	FOREWORD BY THE MINISTER/MEC	7
2.3.4	REPORT OF THE ACCOUNTING OFFICER	9
2.3.5	STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT	15
2.3.6	STRATEGIC OVERVIEW	16
2.3.7	LEGISLATIVE AND OTHER MANDATES	18
2.3.8	ORGANISATIONAL STRUCTURE	20

PART B: PERFORMANCE INFORMATION

2.4.1	AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES	22
2.4.2	OVERVIEW OF DEPARTMENTAL PERFORMANCE	22
2.4.3	Progress towards achievement of Impact and Outcomes	24
2.4.4	Institutional Programme Performance Information	26
2.4.4.1	Programme 1:	26
2.4.4.2	Programme 2:	30
2.4.4.3	Programme 3:	33
2.4.4.4	Programme 4:	37
2.4.4.5	Programme 5:	40
2.4.4.6	Programme 6:	42
2.4.4.7	Programme 7:	44
2.4.4.8	Programme 8:	46
2.4.5	TRANSFER PAYMENTS	49
2.4.6	CONDITIONAL GRANTS	50
2.4.7	DONOR FUNDS	53
2.4.8	CAPITAL INVESTMENT	53

PART C: GOVERNANCE

2.5.1	INTRODUCTION	55
2.5.2	RISK MANAGEMENT	55
2.5.3	FRAUD AND CORRUPTION	56
2.5.4	MINIMISING CONFLICT OF INTEREST	56
2.5.5	CODE OF CONDUCT	56
2.5.6	HEALTH SAFETY AND ENVIRONMENTAL ISSUES	57
2.5.7	PORTFOLIO COMMITTEES	58
2.5.8	SCOPA RESOLUTIONS	59
2.5.9	PRIOR MODIFICATIONS TO AUDIT REPORTS	61
2.5.10	INTERNAL AUDIT AND AUDIT COMMITTEES	61
2.5.11	AUDIT COMMITTEE REPORT	62
2.5.12	B-BBEE COMPLIANCE PERFORMANCE INFORMATION	65

PART D: HUMAN RESOURCE MANAGEMENT

2.6.1	INTRODUCTION	67
2.6.2	HUMAN RESOURCES OVERSIGHT STATISTICS	68

PART E: FINANCIAL INFORMATION

2.7.1	REPORT OF THE AUDITOR GENERAL	94
2.7.2	ANNUAL FINANCIAL STATEMENTS	96

PART A: GENERAL INFORMATION

2.3.1. Department's General Information:

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2.3.2. List of Abbreviations /Acronyms

AGSA	Auditor General of South Africa
AO	Accounting Officer
BBBEE	Broad Based Black Economic Empowerment
CFO	Chief Financial Officer
MEC	Member of Executive Council
DARD	Department of Agriculture and Rural Development
HOD	Head of Department
PFMA	Public Finance Management Act
TR	Treasury Regulations
MTEF	Medium Term Expenditure Framework
SMME	Small Medium and Micro Enterprises
SCM	Supply Chain Management
EU	European Union
SITA	State Information Technology Agency
SDIP	Service Delivery Improvement Plan
NDP	National Development Plan
NGP	New Growth Path
MTSF	Medium Term Strategic Framework

2.3.3. Foreword by MEC of the Department



MR Kwekwe William Bulwane
Member of Executive Council: Agriculture and Rural Development

COVID-19 Agricultural Support Relief Fund Programme

The Department of Agriculture and Rural Development (DARD) facilitated the implementation of COVID-19 Relief interventions in order to mitigate the impact of COVID-19 in the sector. The intervention included budget reprioritisation and re-focus of resources towards achieving National interventions.

On the Relief Fund Support to Small Holder Producers

The Minister of Department of Agriculture, Land Reform and Rural Development announced the implementation of COVID-19 Disaster Relief Scheme for Smallholder producers as of the 8TH April 2020.

A total number of 5 199 Smallholder applications were received in the province and a total of 389 received COVID-19 Relief Support from National intervention in the form of production inputs and support such as:

- Poultry: Day old chicks, Point of lay chickens, Feed, Medication and Sawdust.
- Other livestock: Feed and Medicine.
- Crop production.

The total value of support received by the 389 Smallholder producers in the Free State came to R17 496 583, 00.

On the Covid Solidarity Farmer Support Relief Fund

This is a Government Partnership with Solidarity Fund and Anglo American to support subsistence Household Producers farming under Traditional Communal Areas initiative, which was rolled out from June 2020. A total number of 821 household qualified and benefitted from the fund which to date amounted to R1 642 000, 00 in value. Each household received an average of R2 000, 00.

On the Presidential Employment Stimulus Initiative (PESI)

DARD supported the National Department Agriculture, Land Reform and Rural Development (DALRRD) Programme called PESI to provide Covid 19 Agricultural Relief Support to the subsistence /household producers to alleviate food security challenges experienced by the food insecure households, communities for own consumption and job creation. The total number of the producers who applied was 4 991 of which a total number of 2476 beneficiaries/ households were issued vouchers to the total value of R11 382, 500.00. The maximum of R9 000.00 based on the verified needs of each household was provided.

Implementation of Annual Performance Plan aligned to priorities

Economic Transformation and Job Creation We have supported 319 Smallholder producers and 14 commercial producers supported creating 325 green jobs and 86 project related job opportunities. 3 434 of veterinary intervention visits to epidemiological units were achieved.
Education, Skills and Health We have enabled 111 students graduated with diploma in agriculture and 880 participants provided with skills development.
Social Cohesion and Safe Communities We have enabled profiling of Rural communities, implemented Agri-hubs, and established Agri-villages.
A Capable, Ethical and Developmental State We have assessed the impact of COVID-19 on our performance, developed business impact analysis and implement interventions programmes to ensure business continuity leading to 100% achievement of identified targets.
A better Africa and World We enabled 63% of the exports related targets to be achieved and 133% achieved in promoting market access for producers.



Mr KW BULWANE

MEC: AGRICULTURE AND RURAL DEVELOPMENT

Date: 31 May 2021

2.3.4. Report of the Accounting Officer



DR Takisi Janki Masiteng
Head of Department: Agriculture and Rural Development

The Annual Report covers the financial year 2020/21 achievements and challenges of the Department striving for implementation of the strategic objectives.

- a) In response to the audit outcome on the usage of Implementing Agents, the Department developed a new model of direct transfer payment to farmers.

b) OVERVIEW OF THE FINANCIAL RESULTS OF THE DEPARTMENT

Departmental Revenue

Departmental receipts	2020/21			2019/20		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-
Sale of goods and services other than capital assets	4 404	4 570	(166)	4 706	4 992	(266)
Transfers received	-	-	-	-	-	-
Fines, penalties and forfeits	2	0	2	-	-	-
Interest, dividends and rent on land	-	-	-	1	-	1
Sale of capital assets (biological)	900	0	900	933	717	216
Financial transactions in assets and liabilities	633	422	211	743	1 103	(360)
Total	5 939	4 992	947	6 383	6 792	(409)

The Department managed to collect revenue worth R4 992 million during 2020/21 financial year. This was R947 000 less than the adjusted budget largely due to postponement of the auction of surplus animals at Glen.

The Department has a formally approved tariff policy and the rates charged for specific chargeable services were reviewed annually on the basis of trends in market prices, the inflation rate, simple escalation or discounted tariffs as a result of sound reasons why fully market-related tariffs could not be charged. The following services were performed against set rates:

- Accommodation at Glen for formal and non-formal training courses and sessions;
- The use of departmental venues by other parties;
- Veterinary professional and laboratory diagnostic and analytical services;
- Veterinary inspections and the issue of certificates and permits;
- Soil and Water analysis performed at Glen.

Free services

Most of the core services rendered by the Department to commercial and Smallholder farmers are delivered for free. Examples of these include engineering and economic services, land care, extension, some animal disease control, technical advisory and some non-formal training services. It was not possible to cost these services that are mandatory and generally provided by government free of charge. It will, however, have to be done at some point in the future in order to better align the budget with the Strategic Plan or the other way around if the current sequence of events is taken into account.

The Department has eight budget programmes that is 1) Administration, 2) Sustainable Resource Management, 3) Farmer Support and Development, 4) Veterinary Services, 5) Technology Research and Development Services, 6) Agricultural Economics, 7) Structured Agricultural Training and 8) Rural Development mandated to implement the MTSF outcomes.

Programme Expenditure

Programme Name	2020/21			2019/20		
	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
Administration	183 894	181 378	2 516	198 138	198 317	(179)
Sustainable Resource Management	53 031	52 407	624	51 256	46 736	4 520
Farmer Support and Development	325 562	317 349	8 213	407 028	378 123	28 905
Veterinary Services	63 792	63 740	52	65 487	63 501	1 986
Technology, Research and Development Services	46 268	46 022	246	57 615	54 377	3 238
Agricultural Economics	13 408	13 397	11	13 634	13 573	61
Structured Agricultural Training	25 947	23 187	2 760	26 248	25 790	458
Rural Development	8 989	8 950	39	11 927	11 607	320
Total	720 891	706 430	14 461	831 333	792 024	39 309

VIREMENTS/ROLLOVERS

1. Administration

An amount of R45 000 was moved from other programmes to programme 1, to supplement goods and services to avoid over expenditure.

2. Sustainable Resource Management

The programme received Roll – over amounting to R0.459 million under Disaster Management project

3. Farmer Support and Development

An amount of R318 000 was moved from other programmes to programme 3, to supplement goods and services to avoid over expenditure. The programme also received Roll-over amounting to R15.303 million for CASP, Ilima/Letsema, IEA and goods and services.

4. Veterinary Services

An amount of R722 000 was moved from other programmes to programme 4, to supplement goods and services to avoid over expenditure. The programme received Roll - over amounting to R0.666 million for CASP during the adjustment budget under goods and services.

5. Research and Technology Development

An amount of R189 000 was moved to other programmes from programme 5, to supplement goods and services to avoid over expenditure.

6. Structured Agricultural Training

The programme effected a Virement of R717 000 to other programmes and received Roll-over amounting to R3.979 million for College Revitalization project under CASP during the adjustment budget.

7. Rural Development

The programme moved R185 000 to other programmes from goods and services.

Services Rendered by the Department

PROGRAMMES	OBJECTIVES
1. Administration	To ensure effective leadership, good governance and control environment through achievement of 80% on MPAT assessment by 2020
2. Sustainable Resource Management	To promote the sustainable use and management of natural resources by protecting 36 220ha's of agricultural land through Engineering Services, Land Care, Land Use Management and Disaster Risk Management by 2020.
3. Farmer Support and Development	To provide comprehensive agricultural support services to 14 700 producers by 2020 To ensure household food and nutrition security to 25 625 households by 2020
4. Veterinary Services	To ensure healthy animals, food safety, and access to export markets through provision of veterinary services to clients by 2020
5. Technology, Research and Development Services	To improve the agricultural production through conducting, facilitating and coordinating 16 medium to long-term research and technology development projects by 2020
6. Agricultural Economics	To provide Agri-business development support as well as macroeconomic and statistical information to 2 008 clients by 2020
7. Structured Agricultural Training	To enhance agricultural education and training capacity by 2020
8. Rural Development	To plan, facilitate and coordinate the development of rural enterprises and industries through establishment of five Agri-Villages by 2020

Supply Chain Management (SCM):

UNSOLICITED BID PROPOSALS

The Department did not receive or consider any unsolicited bid proposals during the 2020/21 financial year

SCM processes that are in place to prevent irregular expenditure

The Department has processes and systems in place to detect and prevent irregular expenditure. Three bid committees, namely the Bid Specification Committee, the Bid Evaluation Committee and the Bid Adjudication Committee have been established to ensure transparency, fairness and compliance with the Preferential Procurement Framework Act, Preferential Procurement Regulations and the National Treasury Instruction Notes in SCM and the implementation of the departmental financial and supply-chain management policies and delegations help to manage and prevent irregular expenditure.

Gifts and Donations received in kind from non-related parties

Donations were received in kind by the Department from Agri-SETA in the year under review.

Exemptions and deviations received from Provincial Treasury

The Department did not request any exemptions or deviation from the PFMA or TR or deviation from financial reporting requirements for the year under review, except for deviations from the bidding process, which are in accordance with Treasury Regulations and Treasury Instruction number 3 of 2016/17.

Acknowledgements/Appreciations:

I would like to thank the MEC for his leadership and guidance as well as the officials of the Department for their hard work and dedication.

I will also like to thank the Audit Committee and Risk Committee for their guided support throughout the financial year.

The effective oversight role played by the Portfolio Committee of the Legislature is highly appreciated.



DR TJ Masiteng
Head of Department: Agriculture and Rural Development

Date: 31 May 2021

2.3.5 Statement of Responsibility and Confirmation of the Accuracy of the Annual Report

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

- a) All information and amounts disclosed throughout the annual report are consistent.
- b) The annual report is complete, accurate and is free from any omissions.
- c) The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.
- d) The Annual Financial Statements (Part E) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.
- e) The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.
- f) 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.
- g) The external auditors are engaged to express an independent opinion on the annual financial statements.
- h) 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 2020.

Yours faithfully



DR Takisi Janki Masiteng

Head of Department: Agriculture and Rural Development

Date: 31 May 2021

2.3.6 Strategic Overview

- **Vision**

Prosperous Agriculture, Farming our Future.

- **Mission**

By partnering with relevant Stakeholders, leverage available Resources and Technologies to optimise Productivity and Accelerate Economic Growth in the Agricultural Sector.

- **Values**

The core values of the department are informed by the latter and spirit of the Constitution of the Republic of South Africa (Act No. 108 of 1996). These are the guiding principles that will define how the Department would conduct itself in performance of its business:

- Commitment to good governance
- Equitable use of scarce resources
- Transparency and accountability to stakeholders
- Dedication, integrity and professionalism

2.3.7 Legislative and Other Mandates

- **Constitutional mandates**

The Department of Agriculture and Rural Development is an integral part of the South African Public Service established in terms of section 197 of the Constitution as read with section 7(1) and 7(2) of the Public Service Act (Act No. 103 of 1994).

- **Legislative mandates**

A. Transformation legislation

- The Constitution of the Republic of South Africa Act, 1996 (Act No. 108 of 1996)
- Basic Conditions of Employment Act, 1997 (Act No. 75 of 1997)
- Skills Development Levies Act, 1999 (Act No. 9 of 1999)
- General and Further Education and Training Quality Assurance Act, 2001 (Act No. 58 of 2001)
- Higher Education and Training Act, 1997 (Act No. 101 of 1997)
- Adult Basic Education Training Act, 2000 (Act No. 52 of 2000)
- Designated Areas Development Act, 1997 (Act No. 87 of 1997)

B. Veterinary and animal health related legislation

- Veterinary and Para-Veterinary Professions Act, 1982 (Act No.19 of 1982)
- Animal Diseases Act, 1984 (Act No. 35 of 1984)
- Abattoir Hygiene Act, 1992
- Problem Animals Control Ordinance, 1978 (ORD No. 38 of 1965)
- Livestock Brands Act, 1962 (Act No. 87 of 1962)
- Livestock Improvement Act, 1977 (Act No. 25 of 1977)
- Meat Safety Act, 2000 (Act No. 40 of 2000)
- South African Medicines and Medical Devices Regulatory Authority Act, 1998 (Act No.132 of 1998)
- The International Code for Laboratory Diagnostic Procedure for Animal Diseases of the World Organisation for Animal Health

C. Research (Animal, Aquaculture, Plant and Crop related legislation & Policies)

- Agricultural Pests Act, 1983 (Act No. 36 of 1983);
- Agricultural Research Act, 1990 (Act No. 86 of 1990);
- Agricultural Products Standards Act, 1990;
- Fertilisers, Farm feeds, Agricultural remedies and Stock remedies Act, 1947;
- Plant Breeder's Right Act (Act No. 15 of 1976);
- Plant Improvement Act, 1976 (Act No. 53 of 1976);
- National Veld and Forest Fire Act, 1998 (Act No. 101 of 1998);
- Genetically Modified Organisms Act, 1997 (Act No. 15 of 1997);
- Animal Improvement Act, 1998 (Act No. 62 of 1998);

D. Frameworks / Policies / Strategies / Plans

- National Agricultural Research and Development Strategy (NARDS) of DAFF of 2008
- National Research and Development Strategy (NRDS) of DST of 2002;
- Draft National Research Policy for South Africa, Version 6.2, 2013.
- National Agricultural Research Agenda (2014 – 2019)

E. Soil Conservation and Land Care

- Engineering Services Act (Act No. 46 of 2000)
- Designated Areas Development Act, 1997 (Act No. 87 of 1979)
- Soil user planning ordinance (Ordinance 15 of 1985)
- Conservation of Agricultural Resources Act, 1983
- National Environmental Management Act, (Act No. 107 of 1998)
- Environment Conservation Act (Act No. 73 of 1989)

F. Land and land reform

- Land Reform Act, 1997 (Act No. 3 of 1997)
- Subdivision of Agricultural Land Act, 1970 (Act No. 70 of 1970) (pending repeal)
- Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993)
- Nature and Environmental Conservation Ordinance 19 of 1974
- Nature Reserve Validation Ordinance, Ordinance 3 of 1982

G. Administrative Legislation

A number of national transversal laws and regulations the Department of Agriculture and Rural Development's administrative functions:

- Employment Equity Act (Act No. 55 of 1998)
- Local Government: Municipal Property Rates Act, (Act No. 6 of 2004)
- Public Finance Management Act (Act No. 1 of 1999 as amended by Act No. 29 of 1999)
- Division of Revenue Act (Annually)
- Public Service Act (Act No. 103 of 1994) and Regulations, 2001
- Labour Relations Act (Act No. 66 of 1995)
- Promotion of Access to Information Act (Act No. 2 of 2000)
- Occupational Health and Safety Act (Act No. 85 of 1993)
- Employment of Education and Training Act (Act No. 76 of 1998)
- SITA Act (No. 88 of 1998, as amended by Act 38 of 2002)

H. Policy Mandates

- White Paper on Agriculture 1995
- White Paper on Sustainable Forest Development in South Africa, 1996
- White Paper on Marine Fisheries Policy for South Africa
- National Aquaculture Policy Framework for South Africa, 2013;
- Draft National Inland Fisheries Policy Framework for South Africa, 2016
- New Growth Path
- Free State Growth and Development Strategy
- National Infrastructure Plan - Strategic Integrated Projects
- Accelerated and Shared Growth Initiative for South Africa
- National Industrial Policy Framework
- Medium Term Strategic Framework
- Land Reform Policy
- Implementation Framework for the Land Care Programme
- Policy on sustainable agricultural development
 - Integrated Strategy on the Promotion of Entrepreneurship and Small Enterprises, 2005
- Comprehensive Rural Development Programme (CRDP)
- The Integrated Food Security Strategy for South Africa
- Livelihoods Development Support Programme
- Agricultural Policy in South Africa (1998)
- Drought Management Plan (2005)
- Agri-BEE Framework for Agriculture
- Competition Act
- NEPAD and CAADP
- SADC Trade Protocols

I. Relevant court rulings

- No court rulings

2.3 PART B: PERFORMANCE INFORMATION

2.4.1 Auditor General's Report: Predetermined Objectives

The AGSA currently performs certain audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page _____ of the Report of the Auditor General, published as Part E: Financial Information.

2.4.2 Overview of Departmental Performance

Service Delivery Environment

The Department continues to improve working relations with stakeholders, including sectors departments (DALRRD and DFFE), farmers, and business. This collaboration and partnerships have assisted in strengthening relations and improved service delivery to the Free State populace.

Service Delivery Improvement Plan

Under conditions of COVID-19 the department initiated a process of reviewing the SDIP with the intention of focusing on the main service of security management and fraud prevention, however the department continued with main service of veterinary services.

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Veterinary diagnostic services	Producers; Processors; & Traders	Samples are tested as prescribed by the Animal Diseases Act. The laboratories tests are performed in accordance with the ISO 17025 standards. Continued performance of laboratory requires SANAS accreditation as new requirement	Prepare the labs for SANAS accreditation	The accreditation of both Kroonstad and Bloemfontein Vet labs is at an advanced stage

Batho Pele arrangements with beneficiaries (Consultation access etc.)

Current/actual arrangements	Desired arrangements	Actual achievements
N/A	N/A	N/A

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Website, newsletters, local newspapers and media.	Leverage more on technology and technological platforms.	Constantly updating the media platforms
Reviewed Service Charters, Service Standards and SDIP Task team appointments	Review the departmental Service Charter and other related documents.	All reviewed documents were approved by the HOD.

Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
N/A	N/A	N/A

Organisational environment

The organisation operated under conditions and regulations of COVID-19, which lead to the development of interventions that will ensure business continuity whilst taking care of the Employee Health and Wellness. The department operated through a rotational system impacting on the performance of the department.

The post of Chief Financial Officer became vacant since the discharge of the incumbent and the department has since appointed the Acting Chief Financial Officer to ensure that the office remains effective and in due course the vacancy will be filled permanently.

Due to announced National interventions, the departments planned annual targets and budgets were affected leading to under achievement in some areas. However taking into account our support and contribution to National interventions programmes the under achievement is offset by the reported contribution and achievement to National targets.

Key policy developments and legislative changes

N/A

2.4.3 Progress towards Achievement of Institutional Impacts and Outcomes

MTSF Priority	Contribution	Rationale for Selection
Economic Transformation and Job Creation	Core	Equitable land ownership, decentralized economy, ability to stimulate other sectors through the value chain, multiplier effect. Facilitate the commercialization of black farmers to contribute to: GDP, Job creation, transformation of the Agri-food value chain
Education, Skills and Health	Core/ Enabler	Agriculture colleges, university faculties for agriculture, provide skills, mandate to skill existing farmers, nutrition security, building capacity through formal and informal training. Integrated Food Security and Nutrition strategy of South Africa, with specific focus on food safety
Consolidating the Social Wage through Reliable and Quality Basic Services	Contributor	Coordination of the delivery of basic services through district rural development plans
Spatial Integration, Human Settlements and Local Government	Core	Integrated land distribution, spatial transformation, integrated land administration system, equitable access to land for all land uses
Social Cohesion and Safe Communities	Enabler	Supporting social cohesion and safety of rural communities
A Capable, Ethical and Developmental State	Core	Good corporate governance, capable, professional and ethical organisation
A better Africa and World	Enabler	Trade agreements and protocols for market access and implementation of the African free trade. The Department is also part of Protocols related to Animal Diseases, Health, etc.

Progress towards Achievement of Institutional Impacts and Outcomes

MTSF Priority	Contribution	Progress
Economic Transformation and Job Creation	Core	319 Smallholder producer supported, 14 producers supported for commercialization. 325 green jobs created, 86 project related job opportunities created. 3 434 of visits to epidemiological units veterinary intervention.
Education, Skills and Health	Core/ Enabler	111 students graduated with diploma in agriculture, and 880 participants provided with skills development.
Consolidating the Social Wage through Reliable and Quality Basic Services	Contributor	N/A
Spatial Integration, Human Settlements and Local Government	Core	N/A
Social Cohesion and Safe Communities	Enabler	Rural communities profiled, Agri-hubs implemented, established Agri-villages assessed and monitored
A Capable, Ethical and Developmental State	Core	100% of the identified targets achieved, however the department needs to fast-track the improvement in the Service Delivery Improvement Plan
A better Africa and World	Enabler	63% of the exports related targets achieved, the under achievement was due to COVID-19 related constrains. 133% achieved in promoting market access for producers.

Programme 1: ADMINISTRATION

**Actual achievement must be reported in relation to the performance information reflected in the originally tabled Annual Performance Plan (In the instance where a department did not re-table the Annual Performance Plan in the financial year under review) OR in relation to the performance information reflected in the re-tabled Annual Performance Plan.

Reporting on the Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
Administration	COVID-19 Disaster Relief fund	Free State Province	950	Male – 471 Female - 479	500	472	N/A	N/A

The Department in response to the COVID-19 pandemic conducted a Business Impact Analysis which resulted into the development of a COVID-19 Risk Adjustment and a Readiness Action Plan. A COVID-19 War Room was established to provide oversight into the departmental management of the pandemic and to mitigate and advice on the implementation of control measures. A COVID-19 Compliance Officer was appointed to oversee the implementation of the guidelines for the management of COVID-19 in the Workplace as issued by the Department of Labour as well as the Department of Public Service and Administration.

The departmental COVID-19 infections, recoveries as well as deaths were monitored and reported on weekly. The necessary Personal Protective Equipment was procured and issued for the protection of employees in the workplace, whilst advocacy campaigns and training was also conducted to ensure that employees are equipped and informed.

Linking performance with budgets

Sub-Programme	2020/2021			2019/2020		
	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
OFFICE OF THE MEC	6 475	6 372	103	7 304	7 244	60
SENIOR MANAGEMENT	24 935	24 854	81	25 778	25 649	129
CORPORATE SERVICES	93 532	91 298	2 234	103 062	102 284	778
FINANCIAL MANAGEMENT	51 431	51 357	74	54 413	54 330	83
COMMUNICATION SERVICES	7 521	7 497	24	8 837	8 801	36
TOTAL	183 894	181 378	2 516	199 394	198 308	1 086

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

Programme Purpose

The purpose of this programme is to ensure implementation of Sustainable Resource Management by providing Engineering Services, Soil Conservation, Land Care, Land Use Management Services and Disaster Risk Management Support.

Table 2.4.4.2:

Programme / Sub-programme: SUSTAINABLE RESOURCE MANAGEMENT								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Increased Production in the agricultural sector	Compliance to engineering standards	Number of agricultural infrastructure established	34	76	25	52	27	over achieved due to recurring projects
	Compliance to conservation of agricultural resource act	Number of engineering technology solutions provided	New	New	100	350	250	over-achieved, demand driven
	Compliance to disaster management act	Number of hectares of agricultural land rehabilitated	6380	7921	4875	6010	1135	over-achieved due to additional funding
		Number of green jobs created	322	405	255	325	70	over-achieved due to additional funding

		Number of agro-ecosystem management plans developed	New	1	1	0	Achieved
		Number of farm management plans developed	New	60	82	22	Over-achieved, demand driven
		Number of Disaster Risk Reduction Schemes managed.	New	3	3	0	Achieved
		Number of Disaster Relief Schemes managed.	1	1	2	1	Over-achieved, demand driven

Linking performance with budgets

Sub-Programme	2020/2021			2019/2020		
	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
ENGINEERING SERVICES	22 156	22 672	(516)	19 277	19 274	3
LAND CARE	22 003	21 981	22	21 240	21 230	10
LAND USE MANAGEMENT	879	876	3	984	979	5
DISASTER RISK MANAGEMENT	7 993	6 878	1 115	9 825	5 253	4 572
TOTAL	53 031	52 407	624	51 326	46 736	4 590

Programme 3: FARMER SUPPORT AND DEVELOPMENT

Programme Purpose

To provide support to all farmers through agricultural development programmes.

Table 2.4.4.3:

Programme / Sub-programme: FARMER SUPPORT AND DEVELOPMENT								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Increase production in agricultural sector Redress and equitable access to land and producer support	Compliance with comprehensive farmer support and development framework	Number of smallholder producers supported	120	150	185	319	134	over-achieved, due to focus on commongage investment
	Compliance with extension and advisory policy	Number of commercial producers supported	50	60	100	14	(95)	6 commercial supported and 9 supported to be commercialised, under-achieved due to non-compliance to required criteria
	Compliance with national food and nutrition strategy	Number of hectares planted for food production	new	new	10 000	3 105	(6895)	under-achieved due to reprioritisation of projects from grain to livestock

[illegible]

		Number of Household Food and Nutrition Strategies developed	new	new	1	1	0	Achieved
		Number of households supported with agricultural food and nutrition production initiatives	12 520	12 520	12 600	6 803	(5797)	under-achieved due to reprioritisation of projects
		Number of institutions supported with agricultural food and nutrition production initiatives	250	250	270	199	(71)	under-achieved due to reprioritisation of projects

Table: Progress on Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Linking performance with budgets

Sub-Programme	2020/2021			2019/2020		
	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
FARMER SETTLEMENT	149 694	142 842	6 852	194 251	172 339	21 912
EXTENSION AND ADVISORY SERVICES	173 310	171 956	1 354	210 495	204 823	5 672
FOOD SECURITY	2 558	2 551	7	1 939	1 928	11
TOTAL	325 562	317 349	8 213	406 685	379 090	27 595

ices through management of risks associated with animal diseases promote food safety and create animal production.

	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
10		12	10	14	4	Over-achieved because of: More CCS Vets been deployed, Increase of workload at Primary Health Care Clinics & Additional Clinics in the Province
New		3 000	3 600	3434	(166)	Under-achieved due to reprioritisation of budget
New		1 000	5 000	3158	(1842)	Not achieved, demand driven target

		Average percentage of compliance of operating abattoirs in the province to the meat safety legislation	New	82%	75%	84%	9%	Over-achieved due to abattoir's compliance to meat safety legislation
		Number of laboratory tests performed according to prescribed standards	100 000	160 000	50 000	1194	(48806)	Not achieved due to laboratory testing being reduced & time utilised to prepare for SANAS accreditation

Table: Progress on Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic location (Provincial/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Linking performance with budgets

Sub-Programme	2020/2021			2019/2020		
	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
ANIMAL HEALTH	48 470	48 405	65	46 621	46 586	35
EXPORT CONTROL	757	753	4	788	786	2
VETERINARY PUBLIC HEALTH	4 955	4 950	5	4 950	4 944	6
VETERINARY LABORATORY SERVICES	9 610	9 632	(22)	12 770	11 185	1 585
TOTAL	63 792	63 740	52	65 129	63 501	1 628

Programme 6: AGRICULTURAL ECONOMICS

Programme Purpose

To provide timely and relevant agricultural economic services to the sector in support of sustainable agricultural and agri-business development to increase economic growth.

Table 2.4.4.6:

Programme / Sub-programme: AGRICULTURAL ECONOMICS								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tableling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Increased market access and maintenance of existing markets	Sustainable agricultural production and value addition	Number of Agri-Businesses supported with marketing services.	13	29	18	24	6	over-achieved, demand driven
		Number of Agri-Businesses supported with production economic services	400	525	450	733	283	over-achieved, demand driven
		Number of agro processing initiatives supported	New	41	25	57	32	over-achieved, demand driven

		Number of economic reports compiled	4	7	4	7	3	achieved, additional requested
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Table: Progress on Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Linking performance with budgets

Sub-Programme	2020/2021			2019/2020		
	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
AGRIC-BUSINESS SUPPORT AND DEVELOPMENT	12 663	12 652	11	12 791	12 747	44
MACROECONOMICS SUPPORT	745	745	-	833	826	7
TOTAL	13 408	13 397	11	13 624	13 573	51

Programme 7: STRUCTURED AGRICULTUREAL EDUCATION AND TRAINING

Programme Purpose

To facilitate and provide structured agricultural education and training in line with the Agricultural Education and Training Strategy to all participants in the agricultural sector in order to establish a knowledgeable, prosperous and competitive sector.

Table 2.4.4.7:

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tableling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	
Increased production in the agricultural sector	Skills development and training	Number of HEQC compliance report produced	1	1	5	5	0	Achieved	
		Number of students graduated from Agricultural Training Institute	50	0	56	111	55	Over-achieved due to 61 students for 2019-2020 graduating in 2020-2021 financial year. For 2020-2021 only 50 students graduated.	
		Number of Agri-SETA compliance reports produced	1	1	5	5	0	Achieved	
		Number of participants trained in skills development programmes in the sector	1 350	723	1 550	880	(670)	under-achieved due to procurement processes, project in progress	

Table: Progress on Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Linking performance with budgets

Sub-Programme	2020/2021			2019/2020		
	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
HIGHER EDUCATION AND TRAINING	22 706	19 954	2 752	22 099	21 727	372
FURTHER EDUCATION AND TRAINING (FET)	3 241	3 233	8	4 077	4 062	15
TOTAL	25 947	23 187	2 760	26 176	25 789	387

Programme 8: RURAL DEVELOPMENT COORDINATION

Programme Purpose

The purpose of this programme is to plan, facilitate development and social cohesion through participatory approaches in partnership with all stakeholders

Table 2.4.4.8:

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re- tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Integrated and inclusive rural economy	Coordinate establishment of district rural plans	Number of reports on District Rural Plans established	New	New	5	4	(1)	Achieved
	Facilitate and coordinate sector departments investment in rural areas							
	Coordinate establishment of Agri-parks for rural enterprises							
		Number of reports on sector Departments investing in rural areas.	New	New	8	8	0	Achieved
		Number of reports on Agri-Parks Established for Rural Enterprises	New	New	5	5	0	Achieved

Facilitate establishment of Agri-hubs for production in rural areas	Number of reports on Agri-Hubs Established for Production	New	New	5	4	(1)	Achieved
Facilitate and coordinate establishment of Agri-villages	Number of reports on Agri-villages established	New	New	5	4	(1)	Achieved
Facilitate and coordinate profiling of rural areas	Number of reports on Rural areas profiled	New	New	5	5	0	Achieved

Table: Progress on Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the App (where applicable)	Immediate outcomes
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Linking performance with budgets

Sub-Programme	2020/2021			2019/2020		
	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
RURAL DEVELOPMENT COORDINATION	6 056	6 024	32	5 939	5 924	15
SOCIAL FACILITATION	2 933	2 926	7	5 747	5 635	112
TOTAL	8 989	8 950	39	11 686	11 559	127

2.4.5 Transfer Payments

Transfer payments to Public Entities

Name of Public Entity	Key outputs of the public entity	Amount transferred to the public entity	Amount spent by the public entity	Achievements of the public entity
n/a	n/a	n/a	n/a	n/a

Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2020 to 31 March 2021

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
n/a	n/a	n/a	n/a	n/a	n/a	n/a

The table below reflects the transfer payments which were budgeted for in the period 1 April 2020 to 31 March 2021, but no transfer payments were made.

Name of transferee	Type of organisation	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred (R'000)	Reasons why funds were not transferred
n/a	n/a	n/a	n/a	n/a	n/a

2.4.6 Conditional Grants

The tables below detail the conditional grants and ear marked funds paid for the period 1 April 2020 to 31 March 2021.

Conditional Grant 1: Comprehensive Agricultural Support Programme (CASP)

Department/ Municipality to whom the grant has been transferred	DAFF
Purpose of the grant	Provision of comprehensive agricultural support to farmers
Expected outputs of the grant	Improved production and agricultural infrastructure
Actual outputs achieved	Improved production and agricultural infrastructure
Amount per amended DORA	159 764 000
Amount transferred (R'000)	159 764 000
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality	150 101 000
(R'000) Reasons for the funds unspent by the entity	Delay in payment of invoices (College, ATDC, KYD, etc.) Delay in appointment of new intake of graduates Delay in tender process approval for ATDC (Aquaculture Training & Demonstration Centre)
Monitoring mechanism by the transferring department	Monthly, Quarterly and Annual Reports and Projects Monitoring

Conditional Grant 2: ILIMA/LETSEMA

Department/ Municipality to whom the grant has been transferred	DAFF
Purpose of the grant	Provision of comprehensive agricultural support to farmers
Expected outputs of the grant	Improved production and agricultural infrastructure
Actual outputs achieved	Improved production and agricultural infrastructure
Amount per amended DORA	52 649 000
Amount transferred (R'000)	52 649 000
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality	52 060 000
(R'000) Reasons for the funds unspent by the entity	Delay in payment of invoices and commitments.
Monitoring mechanism by the transferring department	Monthly, Quarterly and Annual reporting. Physical project visits (Project Monitoring).

Conditional Grant 3: EPWP

Department/ Municipality to whom the grant has been transferred	DAFF
Purpose of the grant	Provision of comprehensive agricultural support to farmers
Expected outputs of the grant	Improved production and agricultural infrastructure
Actual outputs achieved	Improved production and agricultural infrastructure
Amount per amended DORA	2 000 000
Amount transferred (R'000)	2 000 000
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality	2 000 000
(R'000) Reasons for the funds unspent by the entity	N/A
Monitoring mechanism by the transferring department	Monthly, Quarterly and Annual reporting. Physical project visits (Project Monitoring).

Conditional Grant 4 Land Care

Department/ Municipality to whom the grant has been transferred	DAFF
Purpose of the grant	Provision of comprehensive agricultural support to farmers
Expected outputs of the grant	Improved production and agricultural infrastructure
Actual outputs achieved	Improved production and agricultural infrastructure
Amount per amended DORA	8 278 000
Amount transferred (R'000)	8 278 000
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality	8 278 000
(R'000) Reasons for the funds unspent by the entity	N/A
Monitoring mechanism by the transferring department	Monthly, Quarterly and Annual reporting. Physical project visits (Project Monitoring).

Infrastructure Enhancement Allocation

Department/ Municipality to whom the grant has been transferred	Provincial Treasury
Purpose of the grant	Upgrading of government infrastructure
Expected outputs of the grant	Upgrading and maintenance
Actual outputs achieved	Upgrading and maintenance
Amount per amended DORA	31 313 000
Amount transferred (R'000)	N/A
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality	28 807 000
(R'000) Reasons for the funds unspent by the entity	N/A
Monitoring mechanism by the transferring department	Monthly, Quarterly and Annual reporting. Physical project visits (Project Monitoring).

2.4.7 Donor Funds

The department did not receive any donor funding.

2.4.8 Capital Investment

Infrastructure projects	2020/2021			2019/2020		
	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
New and replacement assets	-	-	-	-	-	-
Existing infrastructure assets	-	-	-	-	-	-
Upgrades and additions	22 658	23 662	(1 004)	20 583	14 453	6 130
Rehabilitation, renovations and refurbishments	-	-	-	-	-	-
Maintenance and repairs	3 146	2 651	495	32 944	30 708	2 236
Infrastructure transfer	-	-	-	-	-	-
Current	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Total	25 804	26 313	(509)	53 527	45 161	8 366

2.5 PART C: GOVERNANCE

2.5.1. Introduction

Risk Management is defined as an integrated process of proactively identifying threats and opportunities in planning/ setting strategy with the aim of increasing the likelihood of achieving objectives. The Department of Agriculture and Rural Development has an established Risk Management unit as prescribed by Section 38(1)(a)(i) of the PFMA, and it operates within the terms of an approved Risk Management Policy which provides guidance on how to develop and integrate risk management into the culture and strategic decision making of the Department. The approved Risk Management Implementation Plan specifies activities implemented as per the methodology described in the approved Risk Management Strategy.

2.5.2. Risk Management

The financial year commenced with a national lockdown brought about by the global pandemic of Covid-19. This pandemic and the lockdown exposed the strengths and weakness of the Department's management of unplanned disruptions. The Risk Management unit became increasingly imperative in crisis management and in ensuring that there are processes which enable business continuity. The emergence of the global pandemic influenced the declining economy and increased food insecurity which were amongst the most affected areas within the agricultural sector. A severity of other risks such as health and safety risks, cyber risks, fraud risks and service delivery risks, just to name a few, also increased in response to the implementation of mitigation action in the management of the disruption in normal business practices brought about by the pandemic.

The Department identified and assessed these strategic, operational, fraud and Covid-19 related risks and developed mitigation action plans to address the risks identified. The Department also developed a Business Impact Analysis to identify the maximum tolerable period within which key critical areas in the Department would be affected including risk treatment measures to be implemented to mitigate against risks during these unprecedented times.

In an effort to being disruption innovative, the reprioritisation of the allocated budget and annual targets in the APP of the Department was imperative in ensuring effective service delivery to our clients under the pandemic-related restrictions as the sector is essential to the life and the livelihoods of the clients we serve. The pandemic created unique Risk Management challenges but also fostered new opportunities. There was a general increase in risk awareness and an appreciation for the alignment of Risk Management processes within the Department.

The effectiveness of Risk Management continues to be assessed by independent internal and external assurance providers. The results of these combined assessment have affirmed that Risk Management, despite challenges faced during the financial year, was able to be integrated to a satisfactory extent, into the culture of the Department. While the world is still in the midst of the global pandemic, the Department must be prepared to proactively identify and manage threats to ensure effective service delivery during and subsequent to the pandemic's aftermath.

2.5.3. Fraud and Corruption

During this financial year under review, the Department was able to approve the Fraud Prevention Strategy and Whistle-blowing Policy aimed at creating a culture which is intolerable to fraud and corruption. A Fraud Risk Assessment was compiled and monitored during the financial year. Awareness sessions were conducted throughout the Department in line with the strategy and the plan although mostly during risk review workshops as the COVID-19 national lockdown severely impacted some anti-fraud related activities.

Different mechanisms for reporting suspicious illegal acts of fraud and corruption have been identified and publicised throughout the Department, and any allegations of suspected fraud are handled in line with the approved policies. The Department has been able to establish a culture of anti-corruption however more efforts are required to inculcate this ethical culture within the Department.

2.5.4. Minimising Conflict of Interest

The department implemented the financial disclosure framework for SMS Members, officials on salary levels 11 and 12 as well as for officials employed in Finance and SCM Units. The financial disclosures were verified by the Ethics Officer and a report on the findings and possible conflict of interest was drafted and presented to Executive Management.

The department also managed Remunerative Work outside the Public Service through the issuing of a circular cautioning officials who are involved in work outside the public service to apply for approval. All applications received were reviewed and approval was granted by the Member of the Executive Council.

2.5.5. Code of Conduct

The following control measures will be implemented to deal with issues of Code of Conduct and employees doing business with the State:

1. Circular on RWOPS (Remunerative Work Outside the Public Service) will again be circulated to all staff;

2. Information sessions on RWOPS and consequence management linked to remunerative work without approval will be conducted at head office and at district level;
3. CIPC verification of all staff will be done;
4. New employees sign receipt of Code of Conduct;
5. Outreach programme will be held to induct staff on adherence to the Code of Conduct and the consequences of non-adherence;
6. Financial Disclosures done by designated groups;
7. Declarations of financial interest on SDB4 forms as part of SCM compliance areas.

2.5.6. Health Safety and Environmental Issues

The Department has an approved MTEF HR Plan terminating on 31 March 2021. The HR Plan is about determining the demand for and supply of employees that are critical to achieving strategic objectives, analyzing the gap between the demand and supply and developing a plan that seeks to close the gap. The total workforce of the department was 911 and the vacancy rate was 1.7% at the end of 2020/21 financial year. The plan entails the overview of the Department; strategic direction of the department; environmental scan; workforce analysis (Supply and Demand); HR gap analysis; priority departmental HR planning Issues; budget analysis; action plan and monitoring and evaluation of the implementation of the action plan.

Key priorities identified in the plan includes amongst other, skills development, filling of posts, management of the staff establishment, etc. The post of Head of Department was filled during the year under review. Due to budget constraints, the department was not in a position to fill any additional vacant posts. Budget reprioritization due to the COVID-19 Pandemic saw the Compensation of Employees (CoE) budget of the Department reduced extensively and that further impacted on available funding to fill vacant posts. Training was provided to 314 staff members during the year under reporting, whilst 117 Graduates continued to serve as Interns as part of the initiative of the National Department of Agriculture, Forestry and Fisheries. The contracts for the graduates terminated at the end of November 2020 and the Department is currently in the process of recruiting graduates for COHORT 2. The Department also maintained 122 international bursaries holders of which 42 completed during 2020.

The performance assessment of staff members were completed linked to an audited evidence based approach whereby both the audited non-financial performance indicators as well as financial performance indicators were assessed in line with the audit report. The Department of Agriculture and Rural Development is regarded as one of the high-risk sectors in both developing and industrialized countries, and is ranked as one of the three most hazardous industries together with mining and transport.

In order to remedy or minimise the risks in the Department has implemented the various OHS activities such as inspections, training, awareness and has established unit inspection committees to provide reports and referrals where necessary. HIV and AIDS programmes as

well as employee productivity management were also implemented and figures are reflected on tables below under the Human Resource Chapter.

The Department during the year under review adhered to and implemented the various Circulars from the Department of Public Service and Administration as well as Labor regarding the management of COVID-19 at the workplace. A COVID-19 Risk Assessment was conducted and a Contingency Plan developed and implemented. A Compliance Officer was appointed to monitor compliance, whilst a War Room was also established to serve as the implementing engine with regard to the management of COVID-19 in the department.

2.5.7. Portfolio Committees

The department participated and complied with the set dates of the portfolio committee to ensure that the portfolio committee perform its over-sight role. We provided the portfolio committee with quarterly reports and responded to the resolution taken by the portfolio committee.

2.5.8. SCOPA Resolutions

Resolution No.	Subject	Details	Response by the department			Resolved (Yes/No)
(a)(i) of 08/12/20	Internal Controls	That the Accounting officer need to develop effective, efficient and transparent systems of financial and risk management and internal preventative mechanisms in line with Supply Chain Management guidelines. Institute disciplinary actions against any official of the Department either singularly or collectively and apply consequence management actions against all who contravened with PFMA	Financial and Risk Management as well as Internal preventative mechanisms in line with the Supply Chain Management have been developed and continuously monitored and improved			Yes
(a)(ii) of 08/12/20	Projects still in progress (WIP)	The department should improve controls over the accounting for projects that are still in progress to ensure that work in progress is accounted for accurately and completely in the financial statements.	The department is in the process of consolidating the guide on fruitless and wasteful, as well as the guide on broader financial misconduct into a single document to be used to implement appropriate consequence management. Currently cases of Irregular are referred to PWC for investigation and recommended outcomes are implemented as such			No
			FSDARD continues to improve accountability Project WIP Monitoring efficiencies in line with Project Management Standard of Practice (SOP) as indicated below:			No
			Level	Activity	Portfolio of Evidence	
			Farmer –Extension	Extension and Farmer's own project oversight support	- Farmer's own Requests Letters - Farmers project progress reports Report - Extension Client Contact forms	
			Project Coordination	Cost and Time Project Implementation Plans (PIP) based Project Administration	-PIP based Transfer Payment Documentation in line with Finance Check List	
	Professional Support Services	Quality Assurance by various responsible technical experts	Advisory Notes by respective FSDARD expertise: -Animal Health certificates -Infrastructure designs/works certificate. -Project Completion Certificate			
	District level	Non-Financial Performance Reporting	Project Monitoring Reports: -Monthly Reports -Quarterly Reports -Annual Reports			
	Provincial	CASP / Ilima-Letsema Reporting	Provincial Treasury and National DALRRD Progress Reports: -Monthly -Quarterly -Annual			

(b) of 08/12/20	Financial Statements	Management should improve controls over the preparation of the annual financial statements to ensure that the annual financial statements submitted for audit are free from misstatements	The department has developed a checklist against which the financial statements are checked to ensure that the statements are accurate and supported by the relevant documentation	Yes
(c) of 08/12/20	Internal Audit	The department should ensure that the internal audit unit is sufficiently capacitated to be able to discharge all its responsibilities. The department should also ensure that the recommendations made by the internal audit are appropriately implemented	The Department is in the process of reviewing the organizational structure. Revision of the structure of Internal Audit will be included in the review process. Review process has commenced and a letter has been written to the Office of the Premier requesting assistance with a Work-study Investigation to determine the number of posts required for the Internal Audit function	No
(d) of 08/12/20	Irregular Expenditure	The department should ensure that the root cause of irregular expenditure is investigated and corrected so that the department does not incur irregular expenditure in future	Recommendations issued by Internal Audit are being monitored and followed-up to ensure implementation	No
(e) of 08/12/20	Annual Performance Report	The department should ensure that the annual performance report is appropriately reviewed for accuracy and completeness prior to submission for audit. Actual performance reported in the annual performance report should also be agreed to supporting documentation to ensure that reported performance is accurate and complete	The department handed over cases to PWC for investigation upon which the root causes are identified. The department has also assigned an official to assist with the identification of the other root causes of the cases not handed over to PWC and is in a process to investigate	Yes
(f) of 08/12/20	Consequence Management	Management should implement appropriate consequence management to ensure that matters reported in the prior years do not re-occur in future	Measures (including information corroboration) will be taken to ensure that the contents of the Draft Annual Report is verified for accuracy and completeness before being submitted for audit, and that all reported information is supported by sufficient and appropriate supporting documentation	Yes
(g) of 08/12/20	Management of Vrede Dairy	The department should ensure that the management of the Vrede Dairy, is prioritized and a list of the legitimate beneficiaries is made available to the committee in order that those beneficiaries occupy and operate the farm and it benefits the communities around Vrede	The department is in the process of consolidating the guide on fruitless and wasteful, as well as the guide on broader financial misconduct into a single document to be used to implement appropriate consequence management	No
			As requested by the Court Order a Mentor has been appointed on the 09 December 2020 to develop a feasibility study and a Business Management Model	Yes
			The first meeting with the beneficiaries and the MEC was held on the 14 August 2019. Verification process is complete and 65 beneficiaries have been confirmed and the list is herein attached	Yes

2.5.9. Prior modifications to audit reports

Nature of qualification, disclaimer, adverse opinion and matters of noncompliance	Financial year in which it first arose	Progress made in clearing / resolving the matter*
N/A	N/A	N/A

2.5.10 Internal Audit and Audit Committees

Key Activities and Objectives of the Internal Audit Unit

Internal Audit is a function established in terms of Section 38(1) (a) (ii) of the PFMA read with the Treasury Regulations Section 3.2.2. Internal Audit's mandate is to assist the Department to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes.

Summary of audit work done

The work that could not be performed in the 2019/20 financial year due to the national lockdown and other working arrangement introduced for the first time ever, majority of it was rescheduled to be performed in the 2020/21 financial year (even though some parts of it had already started during the 2019/20 financial year). Thus, for the financial period under review, all the planned audit were performed and completed even though some delays were experienced.

Key activities and objectives of the Audit Committee

The Department's Audit Committee is constituted in terms of Sections 76(4) (d) and 77 of the Public Finance Management Act 1 of 1999 as amended, read in conjunction with paragraphs 3.1 to 3.1.16 of the Treasury Regulations. It must among others, review the following;

- the effectiveness of the internal control systems;
- the effectiveness of the internal audit function;
- the risk areas of the institution's operations to be covered in the scope of internal and external audits;
- the adequacy, reliability and accuracy of the financial information provided to management and other users of such information;
- any accounting and auditing concerns identified as a result of internal and external audits
- the institution's compliance with legal and regulatory provisions; and
- the activities of the internal audit function, including its annual work programme, coordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations

The objective of the Audit Committee is to assist the Accounting Officer in fulfilling his oversight responsibilities of the financial reporting processes, the system of internal controls, the audit process, and the Department processes for monitoring compliance with laws and regulations and the code of conduct.

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

Name	Qualifications	Internal or external	Date appointed	Term end date	No. of Meetings attended
Mé T Mnqeta	BComm	External	25/01/2017	24/01/2020	4
Adv. T Segoe-Backward	B.luris, LLB, Postgr. Diploma	External	25/01/2017	24/01/2020	4
Dr. J Laubscher	BCom (Hons), M.s, Ph.D	External	25/01/2017	24/01/2020	2

The term of the office of the Audit Committee Members expired on the 24 January 2020, and management had opted the exercise the paragraph in the agreement concluded with the Audit Committee Members to extend their term until the new committee is appointed, to ensure continued service of providing oversight on all relevant matters.

The process for the appointment of the new Audit Committee is now at an advanced stage, following the placement of the advert in the national and local media, and which closed on the 29 March 2021. As a result the appointments will be made once the necessary approvals have been obtained

2.5.11. Audit Committee Report

The effects of COVID-19 continued to be felt even in the current reporting period, and still affected the manner in which the activities were performed within the Department. However through plans that management had put in place, the impact was lessened.

Audit Committee Responsibility

Despite the challenges that country and the world has had in recent times, the Audit Committee can report that it has reasonable complied with its responsibilities arising from Section 38(1) (a)(ii) of the Public Finance Management Act and Treasury Regulation 3.1.13 and that it has adopted the Audit Committee Charter as its appropriate formal terms of reference, and has regulated its affairs in compliance with this charter and discharged all its responsibilities as contained therein.

The Effectiveness of Internal Control

- 1.1 The Business Continuity Plan (BCP) was developed and presented to the Committee following its request to management to minimise the impact that the COVID-19 may have on the delivery of service, which also takes into account all the national regulations issued in relation to this virus.
- 1.2 The Combined Assurance Plan which the Internal Audit Function must co-ordinate with other internal and external providers of assurance to ensure proper coverage and to minimise duplication of effort was developed and presented to the Risk as well as the Audit Committee for approval. The guidelines on the nature of assurance to be provided by the parties responsible for the first and second level assurance were drafted and circulated to the responsible parties.
- 1.3 There are still internal controls deficiency identified and reported to management to address in line with their risk appetite.
- 1.4 The strategic as well as the operational risk registers have been compiled and presented to the Risk Management Committee (RMC), and shall also be presented to the Audit Committee once the once all the inputs made by the RMC have been effected.
- 1.5 Meanwhile other risk management reports have been tabled before the Audit Committee for review, which are related to the progress made to implement processes of managing risks within the department.
- 1.6 The Audit Committee acknowledges the development of the audit action plan and through the ongoing reporting of progress by management, has reviewed management actions to improve information systems environment general controls. Furthermore there has been other findings reported as part of the 2019/20 audit process, which the committee has urged management to increase their effort and to come up with a lasting solution them, especially for those matters that have been reported in the previous audit process/(s).

Internal audit work completed

The internal audit work was performed as per the approved Three-year Rolling Strategic Plan, and which has been based on identified risk and the progress of which was reported to the Audit Committee.

In-Year Management and Monthly/Quarterly Report

The Audit Committee has reviewed and is satisfied with the contents and quality of quarterly reports prepared and issued by the accounting officer of the Department of Agriculture and Rural Development in terms of the PFMA and DORA. Recommendations are made where necessary to further enhance the presentation of the reported information.

Evaluation of Financial Statements

The Audit Committee has;

- Reviewed the draft Annual Financial Statements (prepared in accordance with the preparation guide and specimen Financial Statements issued by National Treasury and in compliance with all applicable laws and regulations) having considered also the review comments made by the relevant parties.
- Reviewed and discuss the audited Annual Financial Statements to be included in the Annual Report with the Auditor-General and the Chief Financial Officer.
- Reviewed the information on the predetermined objectives to be included in the annual report
- Reviewed the quality and timeliness of the financial statements availed to it for oversight purposes.

Internal Audit

The Audit Committee has approved the relevant Internal Audit planning documents for the 2020/21 financial year, and has received and reviewed the Internal Audit reports presented to it as per the approved plan, and concludes that, even though there are activities which have been affected by the current situation in the country and globally, the Internal Audit has been effective in discharging its responsibilities.

Auditor General's Report

The matters reported by the Auditor-General in the 2020/21 audit report had decreased as compared to the previous year. Majority of significant matters included in the audit report relates to the prior period reclassification, for which management has appointed an expert to determine their (assets) fair values, and have managed to get this process underway in the current year.



Chairperson of the Audit Committee
Department of Agriculture and Rural Development

Date: 31 May 2021

2.5.12. B-BBEE Compliance Performance Information

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 <i>(Include a discussion on your response and indicate what measures have been taken to comply)</i>
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	-
Developing and implementing a preferential procurement policy?	Yes	Procurement plan has been developed to comply with 70% spending on SMME, PPPFA regulations of 2017. Procurement plan below R500k has targeted youth and woman.
Determining qualification criteria for the sale of state-owned enterprises?	No	-
Developing criteria for entering into partnerships with the private sector?	Yes	In line with Agri-BEE charter were applicable
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	Yes	Procurement plan has been developed to comply with 70% spending on SMME, PPPFA regulations of 2017. Procurement plan below R500k has targeted youth and woman.

2.6 PART D: HUMAN RESOURCE MANAGEMENT

2.6.1. 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.

OVERVIEW OF HUMAN RESOURCES

The Department has an approved MTEF HR Plan terminating on 31 March 2021. The HR Plan is about determining the demand for and supply of employees that are critical to achieving strategic objectives, analysing the gap between the demand and supply and developing a plan that seeks to close the gap. The total workforce of the department was 911 and the vacancy rate was 1.7% at the end of 2020/21 financial year.

The plan entails the overview of the Department; strategic direction of the department; environmental scan; workforce analysis (Supply and Demand); HR gap analysis; priority departmental HR planning Issues; budget analysis; action plan and monitoring and evaluation of the implementation of the action plan. Key priorities identified in the plan includes amongst other, skills development, filling of posts, management of the staff establishment, etc.

The post of Head of Department was filled during the year under review. Due to budget constraints, the department was not in a position to fill any additional vacant posts. Budget reprioritization due to the COVID-19 Pandemic saw the Compensation of Employees (CoE) budget of the Department reduced extensively and that further impacted on available funding to fill vacant posts. Training was provided to 314 staff members during the year under reporting, whilst 117 Graduates continued to serve as Interns as part of the initiative of the National Department of Agriculture, Forestry and Fisheries. The contracts for the graduates terminated at the end of November 2020 and the Department is currently in the process of recruiting graduates for COHORT 2. The Department also maintained 122 international bursaries holders of which 42 completed during 2020.

The performance assessment of staff members were completed linked to an audited evidence based approach whereby both the audited non-financial performance indicators as well as financial performance indicators were assessed in line with the audit report. The Department of Agriculture and Rural Development is regarded as one of the high-risk sectors in both developing and industrialized countries, and is ranked as one of the three most hazardous industries together with mining and transport. In order to remedy or minimise the risks in the Department has implemented the various OHS activities such as inspections, training, awareness and has established unit inspection committees to provide reports and referrals where necessary. HIV and AIDS programmes as well as employee productivity management were also implemented and figures are reflected on tables below under the Human Resource Chapter. The Department during the year under review adhered to and implemented the various Circulars from the Department of Public Service and Administration as well as Labour regarding the management of COVID-19 at the workplace. A COVID-19 Risk Assessment was conducted and a Contingency Plan developed and implemented. A Compliance Officer was appointed to monitor compliance, whilst a War Room was also established to serve as the implementing engine with regard to the management of COVID-19 in the department.

2.6.2. Human Resources Oversight Statistics

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 2020 and 31 March 2021

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	181 378	129 471	16 397	0	71.4	403
Sustainable Resource Management	52 407	33 402	0	0	63.7	548
Farmer Support and Development	317 346	118 632	9 543	0	37.4	453
Veterinary Services	63 740	56 732	0	0	89.0	511
Research and Techn Dev Services	46 023	39 529	0	0	85.9	465
Agric Economics	13 327	12 861	0	0	96.5	677
Structured Agricultural Training	23 187	18 384	558	0	79.3	471
Rural Development	8 950	8 783	0	0	98.1	676
Total	706 358	417 794	26 498	0	59.1	459

Table 3.1.2 Personnel costs by salary band for the period 1 April 2020 and 31 March 2021

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)	22 330	5.34	78	286
Skilled (level 3-5)	88 033	21.07	349	252
Highly skilled production (levels 6-8)	152 624	36.53	347	440
Highly skilled supervision (levels 9-12)	116 224	27.82	145	802
Senior and Top management (levels 13-16)	41 239	9.87	31	1330
Total	420 450	100	950	443

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2020 and 31 March 2021

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
Administration	109 887	84.87	624	0.48	4 869	3.76	8 132	6.28
Sustainable Resource Management	28 811	86.26	2	0.0*1	713	2.13	1 410	4.22
Farmer Support and Development	101 690	85.72	0	0	4 035	3.4	7 644	6.44
Veterinary Services	48 071	84.73	25	0.04	1 586	2.8	3 320	5.85
Research and Techn Dev Services	33 565	84.92	823	2.08	1 298	3.28	2 543	6.43
Agric Economics	11 160	86.77	0	0	316	2.46	472	3.67
Structured Agricultural Training	15 528	84.46	43	0.23	669	3.64	1 230	6.69
Rural Development	7 796	88.76	0	0	138	1.57	204	2.32
Total	356 508	85.33	1 517	0.36	13 624	3.8	24 955	5.97

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2020 and 31 March 2021

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)	19 617	0.88	296	0.01	1106	0.05	1 666	0.07
Skilled (level 3-5)	70 531	0.8	636	0.01	5 880	0.07	10 024	0.11
Highly skilled production (levels 6-8)	129 242	0.85	346	0	5 056	0.03	9 901	0.06
Highly skilled supervision (levels 9-12)	102 590	0.88	145	0	1 183	0.01	2 827	0.02
Senior management (level 13-16)	37 304	0.9	0	0	0	0	300	0.01
Total	359 284	0.85	1 423	0	13 225	0.03	24 718	0.068

3.2. Employment and Vacancies

The tables in this section summarise the position with regard to 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 2021

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	325	321	1.2	0
Sustainable Resource Management	64	61	4.7	0
Farmer Support and Development	267	262	1.9	29
Veterinary Services	114	111	2.6	0
Research	86	85	1.2	0
Agric Economics	19	19	0	0
Structured Agricultural Training	39	39	0	10 Interns
Rural Development	13	13	0	0
Total	927	911	1.7	39

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2021

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)	68	68	0	10 Interns
Skilled(3-5)	349	349	0	0
Highly skilled production (6-8)	318	318	0	29
Highly skilled supervision (9-12)	159	145	8.8	0
Senior management (13-16)	33	31	6.1	0
Total	927	911	1.7	39

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2020

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Engineer	6	6	0	0
Veterinary Technologist	8	8	0	0
Lab Manager (Soil and Water Laboratory)	1	1	0	0
Total	15	15	0	0

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 2021

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	1	1	100	0	0
Salary Level 16	1	1 MEC	100	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	6	5	83.3	1 CFO	16.7
Salary Level 13	24	23	95.8	1 STRAT PLAN	4.2
Total	33	31	93.9	2	6.1

Table 3.3.2 SMS post information as on 30 September 2020

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	1	0	0	1 HOD	100
Salary Level 16	1	1 MEC	100	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	7	7	100	0	0
Salary Level 13	24	23	95.8	1 STRAT PLAN	4.2
Total	34	32	94.1	2	5.9

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2020 and 31 March 2021

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	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	0	0	0
Total	0	0	0

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 2020 and 31 March 2021

Reasons for vacancies not advertised within six months
None

Reasons for vacancies not filled within twelve months
None

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 2020 and 31 March 2021

Reasons for vacancies not advertised within six months
None

Reasons for vacancies not filled within six months
None

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 2020 and 31 March 2021

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 (Levels 1-2)	68	40	58.8	0	0	0	0
Skilled (Levels 3-5)	349	36	10.3	0	0	0	0
Highly skilled production (Levels 6-8)	318	106	33.3	0	0	0	0
Highly skilled supervision (Levels 9-12)	159	50	31.4	0	0	0	0
Senior Management Service Band A	24	0	0	0	0	0	0
Senior Management Service Band B	6	0	0	0	0	0	0
Senior Management Service Band C	1	0	0	0	0	0	0
Senior Management Service Band D	2	0	0	0	0	0	0
Total	927	232	25.0	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 2020 and 31 March 2021

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
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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 2020 and 31 March 2021

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
None				
Total number of employees whose salaries exceeded the level determined by job evaluation				None
Percentage of total employed				

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 2020 and 31 March 2021

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	0	0	0	0
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Total number of Employees whose salaries exceeded the grades determine by job evaluation	0
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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 2020 and 31 March 2021

Salary band	Number of employees at beginning of period- 1 April 2020	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	76	0	2	2.70
Skilled (Levels3-5)	375	0	30	8
Highly skilled production (Levels 6-8)	314	0	7	2.23
Highly skilled supervision (Levels 9-12)	145	0	7	4.83
Senior Management Service Bands A	23	0	0	0
Senior Management Service Bands B	7	0	1	14.28
Senior Management Service Bands C	1	0	0	0
Senior Management Service Bands D	1	0	0	0
Contracts	162	0	102	64.81
Total	1102	0	152	13.79

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2020 and 31 March 2021

Critical occupation	Number of employees at beginning of period- April 2019	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Engineer	0	0	0	0
Veterinary Technologist	0	0	0	0
Lab Manager (Soil and Water Laboratory)	0	0	0	0
Total	0	0	0	0

Table 3.5.3 Reasons why staff left the department for the period 1 April 2020 and 31 March 2021

Termination Type	Number	% of Total Resignations
Death	10	6.58
Resignation	10	6.58
Expiry of contract	102	67.10
Dismissal – operational changes	0	0
Dismissal – misconduct	3	1.97
Dismissal – inefficiency	0	0
Discharged due to ill-health	2	1.32
Retirement	24	15.78
Transfer to other Public Service Departments	1	0.66
Other		
Total	152	13.79
Total number of employees who left as a % of total employment		

Table 3.5.4 Promotions by critical occupation for the period 1 April 2020 and 31 March 2021

Occupation	Employees 1 April 2020	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
Engineer	0	0	0	0	0
Veterinary Technologist	0	0	0	0	0
Lab Manager (Soil and Water Laboratory)	0	0	0	0	0
Total	0	0	0	0	0

Table 3.5.5 Promotions by salary band for the period 1 April 2020 and 31 March 2021

Salary Band	Employees 1 April 2019	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)	74	0	0	59	79.7
Skilled (Levels 3-5)	375	0	0	300	80
Highly skilled production (Levels 6-8)	314	0	0	206	65.6
Highly skilled supervision (Levels 9-12)	145	0	0	100	69
Senior Management (Level 13-16)	9	1	11.11	2	6.3
Total	940	1	0.10	667	60.5

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 2021

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	19	0	0	2	8	0	0	2	31
Professionals	95	1	0	22	103	1	0	12	234
Technicians and associate professionals	77	2	0	26	88	3	1	11	208
Clerks	58	1	0	0	107	4	0	10	180
Service and sales workers	67	1	0	0	45	0	0	0	113
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	1	1	0	0	0	0	0	0	2
Plant and machine operators and assemblers	18	1	0	0	1	0	0	0	20
Elementary occupations	77	1	0	1	82	1	0	0	162
Total	412	8	0	51	434	9	1	35	950
Employees with disabilities	7	0	0	2	5	0	0	1	15

Annual Report for 2020/21 Financial Year
Vote 11: Department of Agriculture and Rural Development
Province of Free State

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2021

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	3	0	0	0	0	0	0	0	3
Senior Management	16	0	0	2	8	0	0	2	28
Professionally qualified and experienced specialists and mid-management	46	1	0	32	52	1	0	13	145
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	131	3	0	16	172	5	1	19	347
Semi-skilled and discretionary decision making	184	4	0	1	158	2	0	1	350
Unskilled and defined decision making	32	0	0	0	44	1	0	0	77
Total	412	8	0	51	434	9	1	35	950

Table 3.6.3 Recruitment for the period 1 April 2020 to 31 March 2021

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	0	0	0	0	1
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	0	0	0	0	0	0	0	0	0
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	0	0	0	0	0	0	0	0	0
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	1	0	0	0	0	0	0	0	1
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.4 Promotions for the period 1 April 2020 and 31 March 2021

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	0	0	0	0	1
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	0	0	0	0	0	0	0	0	0
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	0	0	0	0	0	0	0	0	0
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	1	0	0	0	0	0	0	0	1
Employees with disabilities	0	0	0	0	0	0	0	0	0

[illegible]

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Disciplinary Hearing	1	0	0	0	1	0	0	0	2

[illegible]

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 31 August 2020

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	1	0	1	2.1
Salary Level 16	1	1 MEC	1 MEC Agreement	2.1
Salary Level 15	1	1	1	2.1
Salary Level 14	7	7	7	21.9
Salary Level 13	24	23	23	71.8
Total	34	32	32	100

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 August 2020

Reasons
None

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2021

Reasons
None

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 2020 and 31 March 2021

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	26	402	6.5	326	12 539
Female	19	428	4.4	205	10 823
Asian					
Male	0	0		0	0
Female	0	1	0	0	0
Coloured					
Male	0	8	0	0	0
Female	1	9	11	18	18 658
White					
Male	0	49	0	0	0
Female	2	34	5.9	42	21 080
Total	51	946	5.4	629	12 345
	3	15	20	37	12 375

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2020 and 31 March 2021

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	
Lower Skilled (Levels 1-2)	8	67	11.9	45.1	5 642	1.3
Skilled (level 3-5)	2	347	6.1	183.5	8 742	2
Highly skilled production (level 6-8)	17	309	5.5	259.1	15 244	3.6
Highly skilled supervision (level 9-12)	4	139	2.9	125.8	31 472	7.5
Total	51	862	5.6	613.7	12 345	2.9

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2020 and 31 March 2021

Critical occupation	Beneficiary Profile			Cost	
Engineer	6			0	0
Veterinary Technologist	13			0	0
Lab Manager (Soil and Water Laboratory)	3			0	0
Total	23			0	0

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2020 and 31 March 2021

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	0	24	0	0	0	0
Band B	0	5	0	0	0	0
Band C	0	1	0	0	0	0
Band D	0	2	0	0	0	0
Total	0	32	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 2020 and 31 March 2021

Salary band	01 April 2019		31 March 2020		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	0	0	0	0	0	0
Highly skilled production (Lev. 6-8)	1	20	24	0	0	0
Highly skilled supervision (Lev. 9-12)	4	80	3	75	1	25
Contract (level 9-12)	0	0	0	0	0	0
Contract (level 13-16)	0	0	0	0	0	0
Total	5	100	4	100	1	25

Table 3.9.2 foreign workers by major occupation for the period 1 April 2020 and 31 March 2021

Major occupation	01 April 2019		31 March 2020		Change	
	Number	% of total	Number	% of total	Number	% Change
Lab Manager	1	20	1	25	0	0
Veterinary Technologist	1	20	1	25	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 1 April 2020 and 31 March 2021

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)	192	90.10	30	7.6	6	108
Skilled (levels 3-5)	1138	90.2	162	40.9	7	932
Highly skilled production (levels 6-8)	883	86.9	134	33.8	7	1487
Highly skilled supervision (levels 9 -12)	420	87.9	57	14.4	7	1239
Top and Senior management (levels 13-16)	89	94.4	13	3.3	7	412
Total	2722	89	396	100	7	4177

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 April 2020 and 31 March 2021

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)
Lower skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (Levels 3-5)	238	100	5	45.5	48	186
Highly skilled production (Levels 6-8)	58	100	4	36.4	15	71
Highly skilled supervision (Levels 9-12)	188	100	2	18.2	94	479
Senior management (Levels 13-16)	0	0	0	0	0	0
Total	484	100	11	100	44	736

The table below summarises the utilisation of annual leave. The wage agreement concluded with trade unions in the PSCBC in 2000 requires management of annual leave to prevent high levels of accrued leave being paid at the time of termination of service.

Table 3.10.3 Annual Leave for the period 1 April 2020 and 31 March 2021

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	1282	92	14
Skilled Levels 3-5)	6655.52	341	20
Highly skilled production (Levels 6-8)	5815	318	18
Highly skilled supervision(Levels 9-12)	2603	136	19
Senior management (Levels 13-16)	501	32	16
Total	16856.52	919	18

Table 3.10.4 Capped leave for the period 1 April 2020 and 31 March 2021

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 2022
Lower skilled (Levels 1-2)	0	0	0	13
Skilled Levels 3-5)	84	3	28	54
Highly skilled production (Levels 6-8)	0	0	0	58
Highly skilled supervision(Levels 9-12)	6	1	6	48
Senior management (Levels 13-16)	0	0	0	54
Total	90	4	23	54

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

Table 3.10.5 Leave pay-outs for the period 1 April 2020 and 31 March 2021

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave pay-out for 2019/20 due to non-utilization of leave for the previous cycle	0	0	0
Capped leave pay-outs on termination of service for 2020/21	1129086	25	45163
Current leave pay-out on termination of service for 2020/21	2020903	155	13038
Total	3149990	155	20322

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
N/A	

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.			Deputy Director BVC Thithi is currently responsible for implementing the programme
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.			7 officials - R376 000
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.			- Consultation and Training - Problem Identification, Assessments and intervention - Constructive Consultation - Referral for Confrontation - Referral for Diagnosis - Consultation to work organization for health - Monitoring and Evaluation
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.			- OHS & Wellness Committee T. Mamaome -OHS M. Mmutle – OHS & Wellness L. Msibi - OHS M. Maduna – OHS & Wellness - M.A. Motsoeneng _ OHS & Wellness - N.D. Mollo – OHS & Wellness M. Motloung – OHS & Wellness R. Van Rensburg - OHS S. Lebetsa – OHS E. Mokhobo- OHS & Wellness M. Stawete – Wellness M. Popo – Wellness P. Bohlale – Sports P. Themba – Sports T. Nomyayi – Sports P. Direko - Sports
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.			- All 4 Pillar Employee Health & Wellness are to be reviewed namely: - HIV&AIDS, TB & STI's Management Policy - Health & Productivity Management Policy - Safety Health Environment Risk Quality Management Policy - Wellness Management Policy - Personal Protective & Equipment Policy - Bereavement Policy

			- Substance and Drug Misuse Policy - Smoking policy
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.	x		- Development of HIV&AIDS, TB & STI's Management Policy addresses issues of Unfair Discrimination on the basis of HIV status - Human Rights, Stigmatization and Confidentiality - EAP maintains issues of Confidentiality, Counselling, Provision of Care and Support and referral to external Specialized Services for the infected and affected if need be.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	x		- By creating an enabling environment, awareness, and promotion accessibility to on-site / workplace HIV Counselling and Testing (HCT) - HCT is made accessible (on-site) for officials in the department. Officials are eager to test but mostly we have noticed the same officials testing each time and others preferring to test privately on their own. This can be addressed by the Executives and SMS members openly testing as it will encourage officials to test as well and know their status.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	x		- No. HTC's conducted - No. of awareness campaigns conducted - No. of HIV information sessions conducted - No. of Male and Female Condoms distributes - No. of HIV Postures and flyers distributed - No. of employees screened for TB - No. of employees referred for ARV's

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2020 and 31 March 2021

Subject matter	Date
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 2020 and 31 March 2021

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0
Verbal warning	0	0
Written warning	0	0
Final written warning	0	0
Suspended without pay	0	0
Fine	0	0
Demotion	0	0
Dismissal	2	67
Not guilty	0	0
Case withdrawn	1	33
Total	3	100

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2020 and 31 March 2021

Type of misconduct	Number	% of total
Dereliction of duties on PFMA Matter	1	50
Improper conduct	1	50
Total	2	100

Table 3.12.4 Grievances logged for the period 1 April 2020 and 31 March 2021

Grievances	Number	% of Total
Number of grievances resolved	4	100
Number of grievances not resolved	0	0
Total number of grievances lodged	4	100

Table 3.12.5 Disputes logged with Councils for the period 1 April 2020 and 31 March 2021

Disputes	Number	% of Total
Number of disputes upheld	3*	25
Number of disputes dismissed	4*	75
Total number of disputes lodged	4	100

*The disputes concluded were not necessarily lodged during the reporting period.

Table 3.12.6 Strike actions for the period 1 April 2020 and 31 March 2021

Total number of persons working days lost	None
Total costs working days lost	N/A
Amount recovered as a result of no work no pay (R'000)	N/A

Table 3.12.7 Precautionary suspensions for the period 1 April 2020 and 31 March 2021

Number of people suspended	4
Number of people who's suspension exceeded 30 days	4
Average number of days suspended – in total	220
Cost of suspension(R'000) – over total period of suspension	R1 710 245

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 2020 and 31 March 2021

Occupational category	Gender	Number of employees as at 1 April 2020	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	9	0	27	0	27
	Male	19	0	9	0	9
Professionals	Female	118	0	90	0	90
	Male	126	0	108	0	108
Technicians and associate professionals	Female	104	0	95	0	95
	Male	112	0	117	0	117
Clerks	Female	125	0	61	0	61
	Male	62	0	47	0	47
Service and sales workers	Female	47	0	0	0	0
	Male	71	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Plant and machine operators and assemblers	Female	1	0	0	0	0
	Male	20	0	0	0	0
Elementary occupations	Female	145	0	14	60	74
	Male	142	0	3	60	63
Sub Total	Female	549	0	287	60	347
	Male	553	0	284	60	344
Total		1 102	0	571	120	691

Table 3.13.2 Training provided for the period 1 April 2020 and 31 March 2021

Occupational category	Gender	Number of employees as at 1 April 2020	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	9	0	0	0	0
	Male	19	0	0	0	0
Professionals	Female	118	0	0	0	0
	Male	126	0	0	0	0
Technicians and associate professionals	Female	104	0	0	0	0
	Male	112	0	0	0	0
Clerks	Female	125	17	0	0	17
	Male	62	16	0	0	16
Service and sales workers	Female	47	0	0	0	0
	Male	71	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Plant and machine operators and assemblers	Female	1	0	0	0	0
	Male	20	0	0	0	0
Elementary occupations	Female	145	0	0	0	0
	Male	142	0	0	0	0
Sub Total	Female	549	17	0	0	17
	Male	553	16	0	0	16
Total		1 102	33	0	0	33

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 2020 and 31 March 2021

Nature of injury on duty	Number	% of total
Required basic medical attention only	0	0
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total	0	0

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 2020 and 31 March 2021

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
N/A			

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A			

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2020 and 31 March 2021

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
N/A			

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2020 and 31 March 2021

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
N/A			

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A			

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2020 and 31 March 2021

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
N/A			

3.16 Severance Packages

Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2020 and 31 March 2021

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

2.7.1 PART E: FINANCIAL INFORMATION

2.7.1 Report of the Auditor General

Report of the auditor-general to the Free State Legislature on vote no. 11: Department of Agriculture and Rural Development

Opinion

1. I have audited the financial statements of the Department of Agriculture and Rural Development set out on pages 107 to 216, which comprise the appropriation statement, statement of financial position as at 31 March 2021, the statement of financial performance, statement of changes in net assets, and 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 and Rural Development as at 31 March 2021, 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 10 of 2020 (Dora).

Basis for qualified opinion

Immovable tangible capital assets

3. I was unable to obtain sufficient appropriate audit evidence for capital work-in-progress, as the department did not have adequate systems to record capital projects. Supporting documents were also not available for projects done by implementing agents. I was unable to confirm capital work-in-progress by alternative means. Consequently, I was unable to determine whether any adjustment to capital work-in-progress, stated at R257 242 000 (2020: R234 500 000) in note 29.4 to the financial statements, was necessary.
4. In addition, the department did not classify capital work-in-progress in accordance with MCS chapter 11, *Capital assets*. The department disclosed the expenditure for completed capital projects at year end as work-in-progress instead of being capitalised to immovable tangible capital assets. Consequently, capital work-in-progress is overstated and immovable tangible capital assets in note 29 to the financial statements is understated by R44 206 484.

Context for the 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 auditor-general's responsibilities 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.

Material uncertainty relating to going concern

8. I draw attention to the matter below. My opinion is not modified in respect of this matter.
9. As disclosed in notes 16 to the financial statements, the department had significant unpaid employee benefits of R64 426 000, commitments of R21 195 000 and claims against the department of R8 822 000 as at 31 March 2021. As stated in note 16, these events or conditions, along with other matters as set forth in note 16, indicate that a material uncertainty exists that may cast significant doubt on the department's ability to continue as a going concern.

Emphasis of matters

10. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Irregular expenditure

11. As discussed in note 23 to the financial statements, irregular expenditure of R6 111 000 (2020: 283 936 000) was incurred due to non-compliance with supply chain management requirements. In addition, the full extent of irregular expenditure is still being determined.

Restatement of corresponding figures

12. As disclosed in note 30 to the financial statements, the corresponding figures for 31 March 2020 were restated as a result of an error in the financial statements of the department at, and for the year ended, 31 March 2021.

Other matter

13. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited supplementary schedules

14. The supplementary information set out on pages 02 to 106 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

15. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS 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.
16. 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.

Auditor-general's responsibilities for the audit of the financial statements

17. 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.

18. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

Introduction and scope

19. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
20. My procedures address the usefulness and reliability of the reported performance information, which must be based on the department's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the department enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
21. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programmes presented in the department's annual performance report for the year ended 31 March 2021:

Programmes	Pages in the annual performance report
Programme 3 – farmer support and development	33 – 36

22. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

23. The material findings on the usefulness and reliability of the performance information of the selected programme are as follows:

Programme 3 – farmer support and development

Various indicators

24. The source information and method of calculation for achieving the planned indicators listed below were not clearly defined as no criteria was provided in the annual performance plan to differentiate the smallholder producers from commercial producers. Related systems and processes were also not adequate to enable consistent measurement and reliable reporting of performance against the predetermined indicator definitions.
25. In addition, the achievements below were reported in the annual performance report for the listed indicators. However, some supporting evidence provided materially differed from the reported achievement, while in other instances I was unable to obtain sufficient appropriate audit evidence. This was due to the lack of accurate and complete records. I was unable to confirm the reported achievements by alternative means. Consequently, I was unable to determine whether any further adjustments were required to these reported achievements.

Indicator description	Reported achievement
Number of smallholder producers supported	319
Number of smallholder producers supported with agricultural advice	3 015
Number of commercial producers supported with agricultural advice	129

Number of commercial producers supported

26. The source information and method of calculation for achieving the planned indicator was not clearly defined.
27. Adequate systems and processes were not established to enable consistent measurement and reliable reporting of performance against the predetermined indicator definitions.

28. The reason provided for the variance between the planned target of 100 producers and the reported achievement of 14 producers, did not agree with the supporting evidence provided. Based on the supporting evidence provided, the reason for the variance was insufficient audit evidence to support the reasons and not the non-compliance to required criteria as reported in the annual performance report.
31. The achievement of 14 commercial producers supported was reported against the planned target of 100 commercial producers supported in the annual performance report. However, the supporting evidence provided materially differed from the reported achievement.

Number of households supported with agricultural food and nutrition production initiatives

32. The source information and method of calculation for achieving the planned indicator was not clearly defined.
33. Adequate systems and processes were not established to enable consistent measurement and reliable reporting of performance against the predetermined indicator definitions.
34. The reason provided for the variance between the planned target and the reported achievement, could not be agreed to any supporting evidence.
35. The achievement of 6 803 households supported with agricultural food and nutrition production initiatives was reported against the planned target of 12 600 households supported with agricultural food and nutrition production initiatives in the annual performance report. However, the supporting evidence provided materially differed from the reported achievement.

Number of institutions supported with agricultural food and nutrition production initiatives

36. The reason provided for the variance between the planned target of 270 institutions supported with agricultural food and nutrition production initiatives and the reported achievement of 199 institutions supported with agricultural food and nutrition production initiatives, did not agree with the supporting evidence provided. Based on the supporting evidence provided, the reason for the variance was COVID-19 budget cuts and not under-achievement due to reprioritisation of projects as disclosed in the annual performance report.
37. The achievement of 199 institutions supported with agricultural food and nutrition production initiatives was reported against the planned target of 270 institutions

supported with agricultural food and nutrition production initiatives in the annual performance report. However, the supporting evidence provided materially differed from the reported achievement.

Number of compliance reports to National Policy on food and nutrition plan

38. The source information and method of calculation for achieving the planned indicator was not clearly defined.

Number of producers provided with mentorship support

39. Adequate systems and process were not established to enable consistent measurement and reliable reporting of performance against the predetermined indicator definitions.
40. I was unable to obtain sufficient appropriate audit evidence for the achievement of 18 producers provided with mentorship support reported against the planned target of 40 producers provided with mentorship support in the annual performance report, due to the lack of accurate and complete records. I was unable to confirm the reported achievement by alternative means. Consequently, I was unable to determine whether any adjustments were required to the reported achievement.

Other matters

41. I draw attention to the matters below.

Achievement of planned targets

42. Refer to the annual performance report on pages 26 to 48 for information on the achievement of planned targets for the year and management's explanations provided for the under/over achievement of targets. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraphs 23 to 40 of this report.

Adjustment of material misstatements

43. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of programme 3 – farmer support and development. As management subsequently corrected only some of the misstatements, I raised material findings on the usefulness and reliability of the reported performance information. Those that were not corrected are reported above.

Report on the audit of compliance with legislation

Introduction and scope

44. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the department's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
45. The material findings on compliance with specific matters in key legislation are as follows:

Annual financial statements

46. 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 expenditure and disclosure items identified by the auditors in the submitted financial statements were corrected, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified opinion.

Expenditure management

47. Effective and appropriate steps were not taken to prevent irregular expenditure amounting to R6 111 000, as disclosed in note 23 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure was caused by non-compliance with supply chain management requirements.

Consequence management

48. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into irregular expenditure were not performed.
49. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into fruitless and wasteful expenditure were not performed.

Asset management

50. I was unable to obtain sufficient appropriate audit evidence that proper control systems were in place at the department to ensure the maintenance of assets, as required by treasury regulation 10.1.1(a).

Strategic planning and performance management

51. Specific information systems were not implemented to enable the monitoring of progress made towards achieving targets, core objectives and service delivery, as required by public service regulation 25(1)(e)(i) and (iii).

Other information

52. The accounting officer is responsible for the other information. The other information comprises the information included in the annual 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 in this auditor's report.
53. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
54. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information 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.
55. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report. However, if it is corrected this will not be necessary.

Internal control deficiencies

56. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the findings on the annual performance report and the findings on compliance with legislation included in this report.
57. Leadership did not ensure that all significant matters reported in the previous year were adequately addressed. Furthermore, management did not adequately oversee compliance with laws and regulations and implementation of internal controls. This resulted in repeat material misstatements and findings on compliance with legislation being identified by the auditors.
58. Management did not monitor compliance with the required financial reporting framework, which resulted in material misstatements being identified in the financial statements submitted for auditing. The performance management system implemented was inadequate, resulting in material findings being identified in the annual performance report submitted for auditing.
59. The position of the head of the department was vacant in the first half of the financial year and was only filled in October 2020. Other senior management positions were also vacant during the financial year.

Other reports

60. I draw attention to the following engagements conducted by various parties which had, or could have, an impact on the matters reported in the department's financial statements, reported performance information, compliance with applicable legislation and other related matters. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
61. Various state institutions are conducting investigations into allegations of irregularities that may have occurred relating to the Vrede dairy farm project since its inception in the 2013 financial year. These reports have not yet been finalised at the date of this auditor's report.

Auditor - General

Bloemfontein

30 August 2021



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

2.7.2 PART E: ANNUAL FINANCIAL STATEMENTS

For the year ended
31 March 2021

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

Table of Contents

Appropriation Statement	108
Notes to the Appropriation Statement	147
Statement of Financial Performance	150
Statement of Financial Position	152
Statement of Changes in Net Assets	153
Cash Flow Statement	154
Notes to the Annual Financial Statements (including Accounting policies)	155
Annexures	202

**DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11**

**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

Appropriation per programme									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. Administration	183 799	-	(457)	183 342	181 253	2 089	98.9%	199 394	198 308
2. Sustainable Resource Management	53 031	-	160	53 191	52 031	1 160	97.8%	51 326	46 736
3. Farmer Support and Development	325 294	-	268	325 562	317 235	8 327	97.4%	406 685	379 090
4. Veterinary Services	63 070	-	773	63 843	63 744	99	99.8%	65 129	63 501
5. Technology, Research and Development Services	46 457	-	108	46 565	46 479	86	99.8%	57 313	54 377
6. Agricultural Economics	13 402	-	10	13 412	13 409	3	100.0%	13 624	13 573
7. Structured Agricultural Training	26 664	-	(677)	25 987	23 299	2 688	89.7%	26 176	25 789
8. Rural Development	9 174	-	(185)	8 989	8 950	39	99.6%	11 686	11 559
Subtotal	720 891	-	-	720 891	706 400	14 491	98.0%	831 333	792 933
TOTAL	720 891	-	-	720 891	706 400	14 491	98.0%		
Reconciliation with statement of financial performance:									
Actual amounts per statement of financial performance (total revenue)				720 891				831 333	
Actual amounts per statement of financial performance (total expenditure)					706 400				792 933

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Appropriation per economic classification									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	518 706	(3 971)	816	515 551	509 641	5 910	98.9%	586 251	565 360
Compensation of employees	418 720	(615)	24	418 129	417 763	366	99.9%	434 634	432 683
Salaries and wages	358 080	(508)	(864)	356 708	356 484	224	99.9%	374 102	372 388
Social contributions	60 640	(107)	888	61 421	61 279	142	99.8%	60 532	60 295
Goods and services	99 986	(3 356)	792	97 422	91 878	5 544	94.3%	151 613	132 673
Administrative fees	635	(347)	(2)	286	250	36	87.4%	664	533
Advertising	137	95	-	232	197	35	84.9%	2 679	2 772
Minor assets	527	373	-	900	800	100	88.9%	829	1 149
Audit costs: External	6 892	674	-	7 566	7 566	-	100.0%	5 842	5 842
Bursaries: Employees	267	1 423	-	1 690	1 690	-	100.0%	305	257
Catering: Departmental activities	1 208	689	-	1 897	1 866	31	98.4%	2 053	2 505
Communication	2 703	2 136	407	5 246	5 212	34	99.4%	5 495	5 519
Computer services	3 947	(1 731)	-	2 216	1 969	247	88.9%	11 705	8 486
Consultants: Business and advisory services	949	(112)	-	837	293	544	35.0%	168	167
Infrastructure and planning services	51	-	-	51	51	-	100.0%	10	9
Laboratory services	-	-	-	-	-	-	-	26	26
Legal services	4 238	(298)	-	3 940	2 111	1 829	53.6%	649	602
Contractors	33 723	(7 796)	152	26 079	24 809	1 270	95.1%	59 050	48 171
Agency and support / outsourced services	661	967	101	1 729	1 726	3	99.8%	180	40
Fleet services (including government transport	2 326	787	(172)	2 941	2 894	47	98.4%	5 169	5 116

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Inventory: Clothing material and accessories	-	-	-	-	-	-	-	275	274
Inventory: Farming supplies	6 844	(46)	-	6 798	6 477	321	95.3%	5 159	5 032
Inventory: Fuel, oil and gas	1 030	(16)	-	1 014	1 009	5	99.5%	1 382	1 380
Inventory: Materials and supplies	-	-	-	-	-	-	-	58	57
Inventory: Medicine	1 216	(40)	(44)	1 132	1 126	6	99.5%	1 595	1 593
Inventory: Other supplies	263	(59)	48	252	244	8	96.8%	341	322
Consumable supplies	13 054	(2 810)	(263)	9 981	9 455	526	94.7%	12 268	11 043
Consumable: Stationery, printing and office supplies	1 330	37	(30)	1 337	1 310	27	98.0%	2 130	1 832
Operating leases	3 476	1040	610	5 126	5 126	-	100.0%	6 047	5 559
Property payments	523	169	23	715	554	161	77.5%	2 384	661
Transport provided: Departmental activity	-	62	-	62	62	-	100.0%	66	66
Travel and subsistence	10 003	314	(183)	10 134	9 927	207	98.0%	19 209	18 259
Training and development	2 472	1 117	-	3 589	3 521	68	98.1%	3 460	3 103
Operating payments	1 353	144	145	1 642	1 624	18	98.9%	1 899	1 908
Venues and facilities	157	(128)	-	29	8	21	27.6%	337	213
Rental and hiring	1	-	-	1	1	-	100.0%	179	177
Interest and rent on land	-	-	-	-	-	-	-	4	4
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	4	4
Transfers and subsidies	171 267	(1049)	(881)	169 337	165 589	3 748	97.8%	199 105	185 633
Households	171 267	(1049)	(881)	169 337	165 589	3 748	97.8%	199 105	185 633
Social benefits	1 000	1 602	-	2 602	2 594	8	99.7%	3 659	3 658
Other transfers to households	170 267	(2 651)	(881)	166 735	162 995	3 740	97.8%	195 446	181 975
Payments for capital assets	30 918	5 020	65	36 003	31 170	4 833	86.6%	45 977	41 940
Buildings and other fixed structures	20 713	2 252	-	22 965	22 743	222	99.0%	27 971	28 952
Buildings	-	-	-	-	-	-	-	-	-

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Other fixed structures	20 713	2 252	-	22 965	22 743	222	99.0%	27 971	28 952
Machinery and equipment	8 505	2 524	65	11 094	6 484	4 610	58.4%	11 817	7 999
Transport equipment	-	-	-	-	-	-	-	450	450
Other machinery and equipment	8 505	2 524	65	11 094	6 484	4 610	58.4%	11 367	7 549
Biological assets	1 700	-	-	1 700	1 699	1	99.9%	6 189	4 490
Software and other intangible assets	-	244	-	244	244	-	100.0%	-	499
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	720 891	-	-	720 891	706 400	14 491	98.0%	831 333	792 933

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 1: ADMINISTRATION									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1.1 Office of the MEC	6 380	3	-	6 383	6 372	11	99.8%	7 304	7 244
1.2 Senior Management	31 916	(6 991)	10	24 935	24 842	93	99.6%	25 778	25 649
1.3 Corporate Services	88 946	4 661	(1 077)	92 530	90 615	1 915	97.9%	103 062	102 284
1.4 Financial Management	50 169	1 204	610	51 983	51 927	56	99.9%	54 413	54 330
1.5 Communication Services	6 388	1 123	-	7 511	7 497	14	99.8%	8 837	8 801
Total for sub programmes	183 799	-	(457)	183 342	181 253	2 089	98.9%	199 394	198 308
Economic classification									
Current payments	161 888	2 074	424	164 386	162 299	2 087	98.7%	176 796	175 648
Compensation of employees	129 628	-	-	129 628	129 472	156	99.9%	130 102	129 948
Salaries and wages	109 988	6	-	109 994	109 888	106	99.9%	110 885	110 868
Social contributions	19 640	(6)	-	19 634	19 584	50	99.7%	19 217	19 080
Goods and services	32 260	2 074	424	34 758	32 827	1 931	94.4%	46 690	45 696
Administrative fees	182	(103)	-	79	70	9	88.6%	160	148
Advertising	21	23	-	44	44	-	100.0%	921	741
Minor assets	343	24	-	367	365	2	99.5%	32	45
Audit costs: External	6 892	674	-	7 566	7 566	-	100.0%	5 842	5 842
Bursaries: Employees	267	1 423	-	1 690	1 690	-	100.0%	305	353
Catering: Departmental activities	47	(20)	-	27	25	2	92.6%	838	887
Communication	1 546	434	10	1 990	1 976	14	99.3%	2 545	2 582
Computer services	922	(215)	-	707	706	1	99.9%	722	719
Consultants: Business and advisory services	91	(25)	-	66	65	1	98.5%	86	85

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Legal services	4 238	(298)	-	3 940	2 111	1 829	53.6%	649	602
Contractors	8 078	(1 238)	-	6 840	6 839	1	100.0%	16 840	16 183
Agency and support / outsourced services	35	(26)	-	9	8	1	88.9%	33	32
Fleet services	2 071	997	(196)	2 872	2 871	1	100.0%	5 117	5 116
Consumable supplies	897	(151)	-	746	714	32	95.7%	560	558
Consumable: Stationery, printing and office supplies	538	(179)	-	359	354	5	98.6%	618	588
Operating leases	2 788	1 728	610	5 126	5 126	-	100.0%	5 559	5 559
Property payments	-	-	-	-	-	-	-	10	9
Travel and subsistence	2 390	(301)	-	2 089	2 058	31	98.5%	4 889	4 710
Training and development	828	(669)	-	159	158	1	99.4%	561	540
Operating payments	86	(4)	-	82	81	1	98.8%	403	397
Venues and facilities	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	4	4
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	4	4
Transfers and subsidies	21 000	(1 987)	(881)	18 132	18 132	-	100.0%	21 743	21 692
Households	21 000	(1 987)	(881)	18 132	18 132	-	100.0%	21 743	21 692
Social benefits	1 000	893	-	1 893	1 893	-	100.0%	3 659	3 658
Other transfers to households	20 000	(2 880)	(881)	16 239	16 239	-	100.0%	18 084	18 034
Payments for capital assets	911	(87)	-	824	822	2	99.8%	855	968
Buildings and other fixed structures	-	-	-	-	-	-	-	-	123
Other fixed structures	-	-	-	-	-	-	-	-	123
Machinery and equipment	911	(87)	-	824	822	2	99.8%	855	845
Other machinery and equipment	911	(87)	-	824	822	2	99.8%	855	845
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	183 799	-	(457)	183 342	181 253	2 089	98.9%	199 394	198 308

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 1.1: OFFICE OF THE MEC									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	6 380	3	-	6 383	6 372	11	99.8%	7 304	7 244
Compensation of employees	5 718	174	-	5 892	5 890	2	100.0%	5 522	5 518
Goods and services	662	(171)	-	491	482	9	98.2	1 782	1 726
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	6 380	3	-	6 383	6 372	11	99.8%	7 304	7 244

Sub-programme 1.2: SENIOR MANAGEMENT									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	31 916	(6 991)	10	24 935	24 842	93	99.6%	25 692	25 565
Compensation of employees	30 302	(6 438)	-	23 864	23 792	72	99.7%	23 293	23 248
Goods and services	1 614	(553)	10	1 071	1 050	21	98.0%	2 399	2 316
Payments for capital assets	-	-	-	-	-	-	-	86	84
Machinery and equipment	-	-	-	-	-	-	-	86	84
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	31 916	(6 991)	10	24 935	24 842	93	99.6%	25 778	25 649

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 1.3: CORPORATE SERVICES									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	67 165	6 709	(196)	73 678	71 763	1 915	97.4%	80 615	79 771
Compensation of employees	58 372	5 645	-	64 017	63 987	30	100.0%	67 371	67 274
Goods and services	8 793	1 064	(196)	9 661	7 776	1 885	80.5%	13 240	12 493
Transfers and subsidies	21 000	(1 987)	(881)	18 132	18 132	-	100.0%	21 743	21 692
Households	21 000	(1 987)	(881)	18 132	18 132	-	100.0%	21 743	21 692
Payments for capital assets	781	(61)	-	720	720	-	100.0%	704	821
Buildings and other fixed structures	-	-	-	-	-	-	-	-	123
Machinery and equipment	781	(61)	-	720	720	-	100.0%	704	698
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	88 946	4 661	(1 077)	92 530	90 615	1 915	97.9%	103 062	102 284

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 1.4: FINANCIAL MANAGEMENT									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	50 070	1 221	610	51 901	51 847	54	99.9%	54 368	54 286
Compensation of employees	29 533	(644)	-	28 889	28 844	45	99.8%	26 636	26 635
Goods and services	20 537	1 865	610	23 012	23 003	9	100.0%	27 732	27 651
Payments for capital assets	99	(17)	-	82	80	2	97.6%	45	44
Machinery and equipment	99	(17)	-	82	80	2	97.6%	45	44
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	50 169	1 204	610	51 983	51 927	56	99.9%	54 413	54 330

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 1.5: COMMUNICATION SERVICES									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	6 357	1 132	-	7 489	7 475	14	99.8%	8 817	8 782
Compensation of employees	5 703	1 263	-	6 966	6 959	7	99.9%	7 280	7 272
Goods and services	654	(131)	-	523	516	7	98.7%	1 537	1 510
Payments for capital assets	31	(9)	-	22	22	-	100.0%	20	19
Machinery and equipment	31	(9)	-	22	22	-	100.0%	20	19
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	6 388	1 123	-	7 511	7 497	14	99.8%	8 837	8 801

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
2.1 Engineering Services	21 779	377	160	22 316	22 296	20	99.9%	19 277	19 274
2.2 Land Care	22 995	(992)	-	22 003	21 982	21	99.9%	21 240	21 230
2.3 Land Use Management	831	48	-	879	876	3	99.7%	984	979
2.4 Disaster Risk Management	7 426	567	-	7 993	6 877	1 116	86.0%	9 825	5 253
Total for sub programmes	53 031	-	160	53 191	52 031	1 160	97.8%	51 326	46 736
Economic classification									
Current payments	51 994	(3 158)	160	48 996	47 838	1 158	97.6%	50 517	44 139
Compensation of employees	33 457	(9)	(10)	33 438	33 402	36	99.9%	33 633	33 617
Salaries and wages	29 744	(903)	(10)	28 831	28 812	19	99.9%	29 188	29 182
Social contributions	3 713	894	-	4 607	4 590	17	99.6%	4 445	4 435
Goods and services	18 537	(3 149)	170	15 558	14 436	1 122	92.8%	16 884	10 522
Administrative fees	1	-	-	1	-	1	-	3	2
Advertising	6	-	-	6	7	(1)	116.7%	-	-
Minor Assets	-	34	-	34	25	9	73.5%	-	-
Catering: Departmental activities	51	-	-	51	51	-	100.0%	137	137
Communication	231	56	-	287	285	2	99.3%	203	202
Computer services	195	-	-	195	194	1	99.5%	187	187
Infrastructure and planning services	51	-	-	51	51	-	100.0%	10	9
Contractors	12 094	(3 434)	95	8 755	7 652	1 103	87.4%	11 083	4 477
Consumable supplies	4 071	180	52	4 303	4 303	-	100.0%	2 870	3 121

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Consumable: Stationery, printing and office supplies	46	-	-	46	46	-	100.0%	149	145
Property payments	-	42	23	65	65	-	100.0%	-	-
Travel and subsistence	1 737	(27)	-	1 710	1 704	6	99.6%	2 156	2 136
Training and development	-	-	-	-	-	-		17	17
Operating payments	54	-	-	54	53	1	98.1%	63	83
Venues and facilities	-	-	-	-	-	-		6	6
Transfers and subsidies	-	798	-	798	797	1	99.9%	-	-
Households	-	798	-	798	797	1	99.9%	-	-
Other transfers to households	-	798	-	798	797	1	99.9%	-	-
Payments for capital assets	1 037	2 360	-	3 397	3 396	1	100.0%	809	2 597
Buildings and other fixed structures	149	2 908	-	3 057	3 056	1	100.0%	174	2 217
Other fixed structures	149	2 908	-	3 057	3 056	1	100.0%	174	2 217
Machinery and equipment	888	(548)	-	340	340	-	100.0%	635	380
Other machinery and equipment	888	(548)	-	340	340	-	100.0%	635	380
Payments for financial assets	-	-	-	-	-	-	--	-	-
Total	53 031	-	160	53 191	52 031	1 160	97.8%	51 326	46 736

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 2.1: ENGINEERING SERVICES									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	21 779	377	160	22 316	22 296	20	99.9%	19 223	19 222
Compensation of employees	18 524	385	(10)	18 899	18 884	15	99.9%	18 239	18 239
Goods and services	3 255	(8)	170	3 417	3 412	5	99.9%	984	983
Payments for capital assets	-	-	-	-	-	-	-	54	52
Machinery and equipment	-	-	-	-	-	-	-	54	52
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	21 779	377	160	22 316	22 296	20	99.9%	19 277	19 274

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 2.2: LAND CARE									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	22 398	(992)	-	21 406	21 385	21	99.9%	20 485	20 545
Compensation of employees	11 706	(1 000)	-	10 706	10 692	14	99.9%	11 389	11 382
Goods and services	10 692	8	-	10 700	10 693	7	99.9%	9 096	9 163
Payments for capital assets	597	-	-	597	597	-	100.0%	755	685
Buildings and other fixed structures	149	108	-	257	257	-	100.0%	174	357
Machinery and equipment	448	(108)	-	340	340	-	100.0%	581	328
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	22 995	(992)	-	22 003	21 982	21	99.9%	21 240	21 230

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 2.3: LAND USE MANAGEMENT									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	831	48	-	879	876	3	99.7%	984	979
Compensation of employees	723	48	-	771	768	3	99.6%	906	901
Goods and services	108	-	-	108	108	-	100.0%	78	78
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	831	48	-	879	876	3	99.7%	984	979

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 2.4: DISASTER RISK MANAGEMENT									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	6 986	(2 591)	-	4 395	3 281	1 114	74.7%	9 825	3 393
Compensation of employees	2 504	558	-	3 062	3 058	4	99.9%	3 099	3 095
Goods and services	4 482	(3 149)	-	1 333	223	1 110	16.7%	6 726	298
Transfers and subsidies	-	798	-	798	797	1	99.9%		
Households	-	798	-	798	797	1	99.9%		
Payments for capital assets	440	2 360	-	2 800	2 799	1	100.0%	-	1 860
Other fixed structures	-	2 800	-	2 800	2 799	1	100.0%	-	1 860
Machinery and equipment	440	(440)	-	-	-	-	-	-	-
Total	7 426	567	-	7 993	6 877	1 116	86.0%	9 825	5 253

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 3: FARMER SUPPORT AND DEVELOPMENT									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
3.1 Farmer Settlement and Development	149 694	-	-	149 694	142 729	6 965	95.3%	194 251	172 339
3.2 Extension & Advisory Services	172 634	-	676	173 310	171 955	1 355	99.2%	210 495	204 823
3.3 Food Security	2 966	-	(408)	2 558	2 551	7	99.7%	1 939	1 928
Total for sub programmes	325 294	-	268	325 562	317 235	8 327	97.4%	406 685	379 090
Economic classification									
Current payments	154 836	(1 084)	268	154 020	152 455	1 565	99.0%	196 018	185 410
Compensation of employees	118 844	(549)	381	118 676	118 633	43	100.0%	125 757	124 067
Salaries and wages	101 359	548	(194)	101 713	101 690	23	100.0%	109 271	107 639
Social contributions	17 485	(1 097)	575	16 963	16 943	20	99.9%	16 486	16 428
Goods and services	35 992	(535)	(113)	35 344	33 822	1 522	95.7%	70 261	61 343
Administrative fees	249	(209)	-	40	27	13	67.5%	458	348
Advertising	110	72	-	182	146	36	80.2%	1 457	1 731
Minor assets	39	140	-	179	170	9	95.0%	478	808
Catering: Departmental activities	1 106	713	-	1 819	1 790	29	98.4%	669	1 078
Communication	415	1 330	(52)	1 693	1 688	5	99.7%	2 400	2 399
Computer services	2 732	(1 510)	-	1 222	977	245	80.0%	10 250	7 580
Consultants: Business and advisory services	83	-	-	83	83	-	100.0%	82	82
Contractors	8 937	(1 167)	-	7 770	7 611	159	98.0%	26 410	23 723
Agency and support / outsourced services	478	993	101	1 572	1 571	1	99.9%	-	5
Fleet services	255	(210)	-	45	-	45	-	50	-

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Inventory: clothing material and Accessories	-	-	-	-	-	-	-	275	274
Inventory: Farming supplies	6 550	-	-	6 550	6 232	318	95.1%	4 776	4 681
Inventory: Fuel, oil and gas	741	-	-	741	740	1	99.9%	825	825
Inventory: Materials and supplies	-	-	-	-	-	-	-	58	57
Inventory: Medicine	97	-	-	97	96	1	99.0%	1 421	1 420
Inventory: Other supplies	-	-	-	-	-	-	-	11	46
Consumable supplies	6 633	(2 701)	-	3 932	3 464	468	88.1%	5 920	5 061
Consumable: Stationery, printing and office supplies	418	189	(17)	590	587	3	99.5%	1 076	831
Operating leases	688	(688)	-	-	-	-	-	488	-
Property payments	523	(13)	-	510	489	21	95.9%	2 186	465
Transport provided: Departmental activity	-	62	-	62	62	-	100.0%	66	66
Travel and subsistence	3 260	643	(145)	3 758	3 688	70	98.1%	7 428	6 749
Training and development	1 643	1 786	-	3 429	3 362	67	98.0%	2 533	2 198
Operating payments	878	163	-	1 041	1 031	10	99.0%	728	709
Venues and facilities	157	(128)	-	29	8	21	27.6%	216	207
Rental and hiring								-	-
Transfers and subsidies	150 267	140	-	150 407	146 660	3 747	97.5%	177 362	163 941
Households	150 267	140	-	150 407	146 660	3 747	97.5%	177 362	163 941
Social benefits	-	709	-	709	701	8	98.9%	-	-
Other transfers to households	150 267	(569)	-	149 698	145 959	3 739	97.5%	177 362	163 941
Payments for capital assets	20 191	944	-	21 135	18 120	3 015	85.7%	33 305	29 739
Buildings and other fixed structures	13 339	905	-	14 244	14 087	157	98.9%	19 188	19 405
Other fixed structures	13 339	905	-	14 244	14 087	157	98.9%	19 188	19 405
Machinery and equipment	5 152	(205)	-	4 947	2 090	2 857	42.2%	7 928	5 345
Other machinery and equipment	5 152	(205)	-	4 947	2 090	2 857	42.2%	7 928	5 345
Biological assets	1 700	-	-	1 700	1 699	1	99.9%	6 189	4 490
Software and other intangible assets	-	244	-	244	244	-	100.0%	-	499

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	325 294	-	268	325 562	317 235	8 327	97.4%	406 685	379 090

Sub-programme 3.1: FARMER SETTLEMENT AND DEVELOPMENT									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	31 576	(604)	-	30 972	30 480	492	98.4%	59 265	49 692
Compensation of employees	19 731	(549)	-	19 182	19 179	3	100.0%	24 794	23 127
Goods and services	11 845	(55)	-	11 790	11 301	489	95.9%	34 471	26 565
Transfers and subsidies	99 927	440	-	100 367	96 711	3 656	96.4%	114 898	99 522
Households	99 927	440	-	100 367	96 711	3 656	96.4%	114 898	99 522
Payments for capital assets	18 191	164	-	18 355	15 538	2 817	84.7%	20 088	23 125
Buildings and other fixed structures	13 039	983	-	14 022	13 865	157	98.9%	13 900	18 117
Machinery and equipment	5 152	(1 063)	-	4 089	1 429	2 660	34.9%	5 360	3 681
Biological assets	-	-	-	-	-	-	-	828	828
Software and other intangible assets	-	224	-	244	244	-	100.0%	-	499
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	149 694	-	-	149 694	142 729	6 965	95.3%	194 251	172 339

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 3.2: EXTENSION AND ADVISORY SERVICES									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	120 294	(480)	676	120 490	119 424	1 066	99.1%	134 814	133 790
Compensation of employees	96 425	-	575	97 000	96 963	37	100.0%	99 112	99 093
Goods and services	23 869	(480)	101	23 490	22 461	1 029	95.6%	35 702	34 697
Transfers and subsidies	50 340	(300)	-	50 040	49 949	91	99.8%	62 464	64 419
Households	50 340	(300)	-	50 040	49 949	91	99.8%	62 464	64 419
Payments for capital assets	2 000	780	-	2 780	2 582	198	92.9%	13 217	6 614
Buildings and other fixed structures	300	(78)	-	222	222	-	100.0%	5 288	1 288
Machinery and equipment	-	858	-	858	661	197	77.0%	2 568	1 664
Biological assets	1 700	-	-	1 700	1 699	1	99.9%	5 361	3 662
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	172 634	-	676	173 310	171 955	1 355	99.2%	210 495	204 823

Sub-programme 3.3: FOOD SECURITY									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	2 966	-	(408)	2 558	2 551	7	99.7%	1 939	1 928
Compensation of employees	2 688	-	(194)	2 494	2 491	3	99.9%	1 851	1 847
Goods and services	278	-	(214)	64	60	4	93.8%	88	81
Total	2 966	-	(408)	2 558	2 551	7	99.7%	1 939	1 928

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 4: VETERINARY SERVICES									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
4.1 Animal Health	47 505	-	965	48 470	48 408	62	99.9%	46 621	46 586
4.2 Export Control	650	-	107	757	753	4	99.5%	788	786
4.3 Veterinary Public Health	4 971	-	(16)	4 955	4 950	5	99.9%	4 950	4 944
4.4 Veterinary Laboratory Services	9 944	-	(283)	9 661	9 633	28	99.7%	12 770	11 185
Total for sub programmes	63 070	-	773	63 843	63 744	99	99.8%	65 129	63 501
Economic classification									
Current payments	62 146	(342)	704	62 508	62 412	96	99.8%	64 432	63 030
Compensation of employees	56 797	(57)	34	56 774	56 732	42	99.9%	59 451	59 412
Salaries and wages	48 675	(248)	(331)	48 096	48 071	25	99.9%	50 830	50 806
Social contributions	8 122	191	365	8 678	8 661	17	99.8%	8 621	8 606
Goods and services	5 349	(285)	670	5 734	5 680	54	99.1%	4 981	3 618
Administrative fees	181	(32)	-	149	147	2	98.7%	4	2
Minor assets	41	(2)	-	39	39	-	100.0%	3	1
Catering: Departmental activities	-	-	-	-	-	-	-	2	1
Communication (G&S))	250	57	313	620	612	8	98.7%	156	149
Computer services	98	(6)	-	92	92	-	100.0%	546	-
Laboratory services	-	-	-	-	-	-	-	26	26
Contractors	1 015	(210)	57	862	857	5	99.4%	718	128
Agency and support / outsourced services	148	-	-	148	147	1	99.3%	147	3
Fleet services	-	-	-	-	-	-	-	2	-
Inventory: Fuel, oil and gas	3	(3)	-	-	-	-	-	1	-

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Inventory: Medicine	1 027	-	-	1 027	1 027	-	100.0%	129	128
Inventory: Other supplies	253	(49)	48	252	244	8	96.8%	312	259
Consumable supplies	329	(23)	-	306	302	4	98.7%	23	22
Consumable: Stationery, printing and office supplies	164	21	27	212	196	16	92.5%	66	62
Travel and subsistence	1 614	(23)	80	1 671	1 664	7	99.6%	2 343	2 317
Operating payments	226	(15)	145	356	353	3	99.2%	487	505
Rental and hiring	-	-	-	-	-	-	-	16	15
Payments for capital assets	924	342	69	1 335	1 332	3	99.8%	697	471
Building and other fixed structures	-	172	-	172	172	-	100.0%	-	-
Building	-	-	-	-	-	-	-	-	-
Other fixed structures	-	172	-	172	172	-	100.0%	-	-
Machinery and equipment	924	170	69	1 163	1 160	3	99.7%	697	471
Other machinery and equipment	924	170	69	1 163	1 160	3	99.7%	697	471
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	63 070	-	773	63 843	63 744	99	99.8%	65 129	63 501

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 4.1: ANIMAL HEALTH									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	46 601	(172)	913	47 342	47 283	59	99.9%	46 609	46 576
Compensation of employees	42 532	-	342	42 874	42 849	25	99.9%	43 977	43 952
Goods and services	4 069	(172)	571	4 468	4 434	34	99.2%	2 632	2 624
Payments for capital assets	904	172	52	1 128	1 125	3	99.7%	12	10
Building and other fixed structures	-	172	-	172	172	-	100.0%	-	-
Machinery and equipment	904	-	52	956	953	3	99.7%	12	10
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	47 505	-	965	48 470	48 408	62	99.9%	46 621	46 586

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 4.2: EXPORT CONTROL									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	650	-	107	757	753	4	99.5%	788	786
Compensation of employees	631	7	107	745	742	3	99.6%	735	733
Goods and services	19	(7)	-	12	11	1	91.7%	53	53
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	650	-	107	757	753	4	99.5%	788	786

Sub -programme 4.3: VETERINARY PUBLIC HEALTH									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	4 971	(59)	(33)	4 879	4 874	5	99.9%	4 950	4 944
Compensation of employees	4 637	(64)	(33)	4 540	4 537	3	99.9%	4 651	4 649
Goods and services	334	5	-	339	337	2	99.4%	299	295
Payments for capital assets	-	59	17	76	76	-	100.0%	-	-
Machinery and equipment	-	59	17	76	76	-	100.0%	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	4 971	-	(16)	4 955	4 950	5	99.9%	4 950	4 944

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 4.4: VETERINARY LABORTORY SERVICES									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	9 924	(111)	(283)	9 530	9 502	28	99.7%	12 085	10 724
Compensation of employees	8 997	-	(382)	8 615	8 604	11	99.9%	10 088	10 078
Goods and services	927	(111)	99	915	898	17	98.1%	1 997	646
Payments for capital assets	20	111	-	131	131	-	100.0%	685	461
Machinery and equipment	20	111	-	131	131	-	100.0%	685	461
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	9 944	-	(283)	9 661	9 633	28	99.7%	12 770	11 185

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 5: TECHNOLOGY, RESEARCH AND DEVELOPMENT									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
5.1 Research	35 201	(74)	152	35 279	35 201	78	99.8%	42 347	41 241
5.2 Infrastructure Support Services	11 256	74	(44)	11 286	11 278	8	99.9%	14 966	13 136
Total for sub programmes	46 457	-	108	46 565	46 479	86	99.8%	57 313	54 377
Economic classification									
Current payments	42 959	(266)	108	42 801	42 718	83	99.8%	47 296	46 456
Compensation of employees	39 516	-	33	39 549	39 496	53	99.9%	41 806	41 790
Salaries and wages	33 298	246	33	33 577	33 538	39	99.9%	35 936	35 924
Social contributions	6 218	(246)	-	5 972	5 958	14	99.8%	5 870	5 866
Goods and services	3 443	(266)	75	3 252	3 222	30	99.1%	5 490	4 666
Administrative fees	8	-	-	8	5	3	62.5%	17	16
Minor assets	-	6	-	6	5	1	83.3%	10	16
Catering: Departmental activities	4	(4)	-	-	-	-	-	52	48
Communication	20	119	81	220	218	2	99.1%	60	59
Consultants: Business and advisory services	-	146	-	146	145	1	99.3%	-	-
Contractors	1 999	(412)	-	1 587	1 587	-	100.0%	2 663	2 473
Inventory: Farming supplies	239	(20)	-	219	218	1	99.5%	336	305
Inventory: Fuel, oil and gas	286	(13)	-	273	269	4	98.5%	556	555
Inventory: Medicine	92	(40)	(44)	8	3	5	37.5%	45	45
Inventory: Other supplies	10	(10)	-	-	-	-	-	18	17
Consumable supplies	390	(100)	66	356	351	5	98.6%	623	45

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Consumable: Stationery, printing and office supplies	74	-	-	74	73	1	98.6%	106	106
Travel and subsistence	243	62	(28)	277	272	5	98.2%	891	871
Operating payments	77	-	-	77	75	2	97.4%	104	102
Rental and hiring	1	-	-	1	1	-	100.0%	9	8
Payments for capital assets	3 498	266	-	3 764	3 761	3	99.9%	10 017	7 921
Buildings and other fixed structures	3 498	266	-	3 764	3 761	3	99.9%	8 609	7 207
Other fixed structures	3 498	266	-	3 764	3 761	3	99.9%	8 609	7 207
Machinery and equipment	-	-	-	-	-	-	-	1 408	714
Transport Equipment	-	-	-	-	-	-	-	450	450
Other machinery and equipment	-	-	-	-	-	-	-	958	264
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	46 457	-	108	46 565	46 479	86	99.8%	57 313	54 377

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 5.1: RESEARCH									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	34 139	(74)	152	34 217	34 142	75	99.8%	38 633	38 147
Compensation of employees	33 081	(122)	33	32 992	32 944	48	99.9%	36 158	36 147
Goods and services	1 058	48	119	1 225	1 198	27	97.8%	2 475	2 000
Payments for capital assets	1 062	-	-	1 062	1 059	3	99.7%	3 714	3 094
Buildings and other fixed structures	1 062	-	-	1 062	1 059	3	99.7%	2 531	2 644
Other fixed structures	1 062	-	-	1 062	1 059	3	99.7%	2 531	2 644
Machinery and equipment	-	-	-	-	-	-	-	1 183	450
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	35 201	(74)	152	35 279	35 201	78	99.8%	42 347	41 241

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 5.2: INFRASTRUCTURE SUPPORT SERVICES									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	8 820	(192)	(44)	8 584	8 576	8	99.9%	8 663	8 309
Compensation of employees	6 435	122	-	6 557	6 552	5	99.9%	5 648	5 643
Goods and services	2 385	(314)	(44)	2 027	2 024	3	99.9%	3 015	2 666
Payments for capital assets	2 436	266	-	2 702	2 702	-	100.0%	6 303	4 827
Buildings and other fixed structures	2 436	266	-	2 702	2 702	-	100.0%	6 078	4 563
Machinery and equipment	-	-	-	-	-	-	-	225	264
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	11 256	74	(44)	11 286	11 278	8	99.9%	14 966	13 136

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 6: AGRICULTURAL ECONOMICS									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
6.1 Agric-Business Development	12 692	(41)	16	12 667	12 664	3	100.0%	12 791	12 747
6.2 Macro-Economics and Statistics	710	41	(6)	745	745	-	100.0%	833	826
Total for sub programmes	13 402	-	10	13 412	13 409	3	100.0%	13 624	13 573
Economic classification									
Current payments	13 372	-	14	13 386	13 383	3	100.0%	13 526	13 503
Compensation of employees	12 861	-	-	12 861	12 861	-	100.0%	12 705	12 691
Salaries and wages	11 171	(15)	-	11 156	11 160	(4)	100.0%	11 069	11 062
Social contributions	1 690	15	-	1 705	1 701	4	99.8%	1 636	1 629
Goods and services	511	-	14	525	522	3	99.4%	821	812
Administrative fees	-	-	-	-	-	-	-	3	2
Catering: Departmental activities	-	-	-	-	-	-	-	27	27
Communication	89	15	6	110	109	1	99.1%	51	51
Contractors	-	-	-	-	-	-	-	-	115
Consumable supplies	6	(4)	-	2	2	-	100.0%	4	4
Consumable: Stationery, printing and office supplies	40	6	-	46	45	1	97.8%	34	32
Travel and subsistence	344	(17)	8	335	335	-	100.0%	550	546
Operating payments	32	-	-	32	31	1	96.9%	37	35
Venues and facilities	-	-	-	-	-	-	-	115	-
Payments for capital assets	30	-	(4)	26	26	-	100.0%	98	70
Machinery and equipment	30	-	(4)	26	26	-	100.0%	98	70

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	13 402	-	10	13 412	13 409	3	100.0%	13 624	13 573

Sub-programme 6.1: AGRIC-BUSINESS DEVELOPMENT AND SUPPORT									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	12 662	(41)	20	12 641	12 638	3	100.0%	12 729	12 712
Compensation of employees	12 160	(41)	-	12 119	12 119	-	100.0%	11 974	11 963
Goods and services	502	-	20	522	519	3	99.4%	755	749
Payments for capital assets	30	-	(4)	26	26	-	100.0%	62	35
Machinery and equipment	30	-	(4)	26	26	-	100.0%	62	35
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	12 692	(41)	16	12 667	12 664	3	100.0%	12 791	12 747

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 6.2: MACRO-ECONOMICS AND STATISTICS									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	710	41	(6)	745	745	-	100.0%	797	791
Compensation of employees	701	41	-	742	742	-	100.0%	731	728
Goods and services	9	-	(6)	3	3	-	100.0%	66	63
Payments for capital assets	-	-	-	-	-	-	-	36	35
Machinery and equipment	-	-	-	-	-	-	-	36	35
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	710	41	(6)	745	745	-	100.0%	833	826

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 7: STRUCTURED AGRICULTURAL TRAINING									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
7.1 Higher Education and Training	23 231	-	(485)	22 746	20 066	2 680	88.2%	22 099	21 727
7.2 Further Education and Training (FET)	3 433	-	(192)	3 241	3 233	8	99.8%	4 077	4 062
Total for sub programmes	26 664	-	(677)	25 987	23 299	2 688	89.7%	26 176	25 789
Economic classification									
Current payments	22 337	(1 195)	(677)	20 465	19 586	879	95.7%	26 057	25 691
Compensation of employees	18 681	-	(289)	18 392	18 384	8	100.0%	20 135	20 125
Salaries and wages	15 848	(24)	(289)	15 535	15 529	6	100.0%	17 176	17 169
Social contributions	2 833	24	-	2 857	2 855	2	99.9%	2 959	2 956
Goods and services	3 656	(1 195)	(388)	2 073	1 202	871	58.0%	5 922	5 566
Administrative fees	8	(2)	-	6	-	6	-	17	15
Advertising	-	-	-	-	-	-	-	301	300
Minor assets	102	172	-	274	195	79	71.2%	306	279
Catering: Departmental activities	-	-	-	-	-	-	-	326	325
Communication	112	96	16	224	223	1	99.6%	30	30
Consultants: Business and advisory services	775	(233)	-	542	-	542	-	-	-
Contractors	1 600	(1 335)	-	265	263	2	99.2%	1 336	1 072
Fleet services	-	-	24	24	23	1	95.8%	-	-
Inventory: Farming supplies	55	(26)	-	29	27	2	93.1%	47	46
Consumable supplies	705	(5)	(364)	336	319	17	94.9%	2 262	2 226
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	16	8

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Property payments	-	140	-	140	-	140	-	188	187
Travel and subsistence	298	(2)	(64)	232	151	81	65.1%	513	499
Training and development	1	-	-	1	1	-	100.0%	349	348
Operating payments	-	-	-	-	-	-	-	77	77
Rental and hiring	-	-	-	-	-	-	-	154	154
Payments for capital assets	4 327	1 195	-	5 522	3 713	1 809	67.2%	119	98
Other fixed structures	3 727	(1 999)	-	1 728	1 667	61	96.5%	-	-
Machinery and equipment	600	3 194	-	3 794	2 046	1 748	53.9%	119	98
Other machinery and equipment	600	3 194	-	3 794	2 046	1 748	53.9%	119	98
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	26 664	-	(677)	25 987	23 299	2 688	89.7%	26 176	25 789

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 7.1: HIGHER EDUCATION AND TRAINING									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	18 904	(1 195)	(485)	17 224	16 353	871	94.9%	21 980	21 629
Compensation of employees	15 436	-	(161)	15 275	15 271	4	100.0%	16 314	16 308
Goods and services	3 468	(1 195)	(324)	1 949	1 082	867	55.5%	5 666	5 321
Payments for capital assets	4 327	1 195	-	5 522	3 713	1 809	67.2%	119	98
Other fixed structures	3 727	(1 999)	-	1 728	1 667	61	96.5%	-	-
Machinery and equipment	600	3 194	-	3 794	2 046	1 748	53.9%	119	98
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	23 231	-	(485)	22 746	20 066	2 680	88.2%	22 099	21 727

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 7.2: FURTHER EDUCATION AND TRAINING (FET)									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	3 433	-	(192)	3 241	3 233	8	99.8%	4 077	4 062
Compensation of employees	3 245	-	(128)	3 117	3 113	4	99.9%	3 821	3 817
Goods and services	188	-	(64)	124	120	4	96.8%	256	245
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	3 433	-	(192)	3 241	3 233	8	99.8%	4 077	4 062

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 8: RURAL DEVELOPMENT									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
8.1 Development Planning and Reporting	6 150	-	(117)	6 033	6 024	9	99.5%	5 939	5 924
8.2 Social Facilitation	3 024	-	(68)	2 956	2 926	30	99.0%	5 747	5 635
Total for sub programmes	9 174	-	(185)	8 989	8 950	39	99.6%	11 686	11 559
Economic classification									
Current payments	9 174	-	(185)	8 989	8 950	39	99.6%	11 609	11 483
Compensation of employees	8 936	-	(125)	8 811	8 783	28	99.7%	11 045	11 033
Salaries and wages	7 997	(118)	(73)	7 806	7 796	10	99.9%	9 747	9 738
Social contributions	939	118	(52)	1 005	987	18	98.2%	1 298	1 295
Goods and services	238	-	(60)	178	167	11	93.8%	564	450
Administrative fees	6	(1)	(2)	3	1	2	33.3%	2	-
Minor assets	2	(1)	-	1	1	-	100.0%	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	(96)
Catering: Departmental activities	-	-	-	-	-	-	-	2	2
Communication (G&S)	40	29	33	102	101	1	99.0%	50	47
Consumable supplies	23	(6)	(17)	-	-	-	-	6	6
Consumable: Stationery, printing and office supplies	50	-	(40)	10	9	1	90.0%	65	60
Travel and subsistence	117	(21)	(34)	62	55	7	88.7%	439	431
Payments for capital assets	-	-	-	-	-	-	-	77	76
Machinery and equipment	-	-	-	-	-	-	-	77	76
Other machinery and equipment	-	-	-	-	-	-	-	77	76

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	9 174	-	(185)	8 989	8 950	39	99.6%	11 686	11 559

Sub-programme 8.1: DEVELOPMENT PLANNING AND REPORTING									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	6 150	-	(117)	6 033	6 024	9	99.9%	5 862	5 848
Compensation of employees	6 040	-	(125)	5 915	5 908	7	99.9%	5 610	5 604
Goods and services	110	-	8	118	116	2	98.3%	252	244
Payments for capital assets	-	-	-	-	-	-	-	77	76
Machinery and equipment	-	-	-	-	-	-	-	77	76
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	6 150	-	(117)	6 033	6 024	9	99.9%	5 939	5 924

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Sub-programme 8.2: SOCIAL FACILITATION									
2020/21								2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	3 024	-	(68)	2 956	2 926	30	99.0%	5 747	5 635
Compensation of employees	2 896	-	-	2 896	2 875	21	99.3%	5 435	5 429
Goods and services	128	-	(68)	60	51	9	85.0%	312	206
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	3 024	-	(68)	2 956	2 926	30	99.0%	5 747	5 635

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2021

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, disclosure notes and Annexure 1 (A-B) to the Annual Financial Statements.

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

Detail of these transactions can be viewed in note 1 (Annual Appropriation) to the Annual Financial Statements.

3. Detail on payments for financial assets

Detail of these transactions per programme 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	Final Appropriation	Actual Expenditure	Variance R'000	Variance as a % of Final Appropriation
	Administration	183 342	181 253	2 089	1.1%
	No Material variance				
	Sustainable Resource Management	53 191	52 031	1 160	2.2%
	Disaster Management project under implementation				
	Farmer Support and Development	325 562	317 235	8 327	2.6%
	CASP and Ilima projects under implementation				
	Veterinary Services	63 843	63 744	99	0.2%
	No material variance				

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2021

Research & Technology Development Services	46 565	46 479	86	0.2%
No Material Variance				

Agricultural Economics Services	13 412	13 409	3	0.0%
No material variance				

Structured Agricultural Education & Training	25 987	23 299	2 688	10.3%
Due to College Revitalisation project of CASP still under implementation				
Rural Development	8 989	8 950	39	0.4%
No material variance				

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	418 219	417 763	336	0.1%
	Goods and services	97 422	91 878	5 544	5.7%
	Transfers and subsidies				
	Households	169 337	165 589	3 748	2.2%
	Payments for capital assets				
	Buildings and other fixed structures	22 965	22 743	222	1.0%
	Machinery and equipment	11 094	6 484	4 610	41.6%
	Biological assets	1 700	1 699	1	0.1%
	Payments for financial assets	-	-	-	-

The variance under goods and services, transfer payments, buildings and other fixed structures, machinery and equipment and biological assets is due to projects under implementation.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2021

4.3	Per conditional grant	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
		R'000	R'000	R'000	R'000
	Comp Agric Support	159 764	150 101	9 663	6.0%
	Ilima/Letsema	52 649	52 060	589	1.1%
	Landcare	8 278	8 278	-	0%
	EPWP Incent Grnt Prov-Soc	2 000	2 000	-	0%

CASP and Ilima projects under implementation
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DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
REVENUE			
Annual appropriation	<u>1</u>	720 891	831 333
TOTAL REVENUE		720 891	831 333
EXPENDITURE			
Current expenditure			
Compensation of employees	<u>4</u>	417 759	432 683
Goods and services	<u>5</u>	91 883	132 671
Interest and rent on land	<u>6</u>	-	4
Aid assistance	<u>3</u>	-	-
Total current expenditure		509 642	565 358
Transfers and subsidies			
Transfers and subsidies	<u>7</u>	165 590	185 634
Total transfers and subsidies		165 590	185 634
Expenditure for capital assets			
Tangible assets	<u>8</u>	30 924	41 442
Intangible assets	<u>8</u>	244	499
Total expenditure for capital assets		31 168	41 941
TOTAL EXPENDITURE		706 400	792 933
SURPLUS FOR THE YEAR		14 491	38 400

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2021

Reconciliation of Net Surplus for the year

Voted funds	14 491	38 400
Annual appropriation	4 239	13 677
Conditional grants	10 252	24 723
SURPLUS FOR THE YEAR	14 491	38 400

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

STATEMENT OF FINANCIAL POSITION
as at 31 March 2021

	<i>Note</i>	2020/21 R'000	2019/20 R'000
ASSETS			
Current assets		17 377	41 265
Cash and cash equivalents	<u>9</u>	4 531	27 697
Prepayments and advances	<u>10</u>	7 932	7 966
Receivables	<u>11</u>	4 914	5 602
Non-current assets		91	98
Receivables	<u>11</u>	91	98
TOTAL ASSETS		17 468	41 363
LIABILITIES			
Current liabilities		16 816	40 824
Voted funds to be surrendered to the Revenue Fund	<u>12</u>	14 491	38 400
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<u>13</u>	258	745
Payables	<u>14</u>	2 067	1 679
TOTAL LIABILITIES		16 816	40 824
NET ASSETS		652	539
	<i>Note</i>	2020/21 R'000	2019/20 R'000
Represented by:			
Recoverable revenue		652	539
TOTAL		652	539

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
Recoverable revenue			
Opening balance		539	495
Transfers:		113	44
Debts recovered (included in departmental receipts)		(159)	(203)
Debts raised		272	247
Closing balance		652	539
TOTAL		652	539

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

CASH FLOW STATEMENT
for the year ended 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		725 883	837 408
Annual appropriated funds received	<u>1.1</u>	720 891	831 333
Departmental revenue received	<u>2</u>	4 992	6 075
Net (increase)/decrease in working capital		1 110	(7 633)
Surrendered to Revenue Fund		(43 879)	(94 339)
Current payments		(509 642)	(565 354)
Interest paid	<u>6</u>	-	(4)
Transfers and subsidies paid		(165 590)	(185 634)
Net cash flow available from operating activities	<u>15</u>	7 882	(15 556)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	<u>8</u>	(31 168)	(41 941)
Proceeds from sale of capital assets	<u>2.2</u>	-	717
Decrease in non-current receivables	<u>11</u>	7	11
Net cash flows from investing activities		(31 161)	(41 213)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in net assets		113	44
Net cash flows from financing activities		113	44
Net decrease in cash and cash equivalents		(23 166)	(56 725)
Cash and cash equivalents at beginning of period		27 697	84 422
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	<u>16</u>	4 531	27 697

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

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 prepared 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). 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.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

	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. 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.
8.3	Accruals and payables not recognised Accruals and payables not recognised are recorded in the notes to the financial statements at cost 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. The operating lease commitments are recorded in the notes to the financial statements.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

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. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of: • cost, being the fair value of the asset; or • the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.
9	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.
10	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. Prepayments are expensed when the recognition in the statement of Financial Position will have a negative impact on the Appropriation Statement and actual cash flow of the department
11	Receivables 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.
12	Payables Payables recognised in the statement of financial position are recognised at cost.
13	Capital Assets
13.1	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.
13.2	Movable capital assets Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

	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 2005 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. Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.
13.3	Intangible 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 2005 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.
13.4	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.
14	Provisions and Contingents
14.1	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.
14.2	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.
14.3	Contingent assets

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

	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.
14.4	Capital Commitments Capital commitments are recorded at cost in the notes to the financial statements.
15	Unauthorised expenditure Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either: • approved by the Provincial Legislature with funding and the related funds are received; or • approved by 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 is measured at the amount of the confirmed unauthorised expenditure.
16	Fruitless and wasteful expenditure Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred. Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables or written off. Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.
17	Irregular expenditure Irregular expenditure is recorded in the notes to the financial statements when confirmed after its assessment. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note. Irregular expenditure is reduced from the note when it is either condoned by the relevant authority, transferred to receivables for recovery, not condoned and removed or written-off. Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.
18	Changes in accounting estimates and errors 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.
19	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.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

20	Departures from the MCS requirements 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.
21	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 Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.
22	Related party transactions Related party transactions within the MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. The number of individuals and their full compensation of key management personnel is recorded in the notes to the financial statements.
23	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.
24	Employee benefits The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

1.1 Annual Appropriation

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for Provincial Departments:

	Final Appropriation	2020/21 Actual Funds Received	Funds not requested/not received	Final Appropriation	2019/20 Appropriation received	Funds not requested /not received
	R'000	R'000	R'000	R'000	R'000	
Administration	183 849	183 849	-	199 394	199 394	-
Sustainable Resource Management	53 031	53 031	-	51 326	51 326	-
Farmer Support and Development	325 244	325 244	-	406 685	406 685	-
Veterinary Services	63 070	63 070	-	65 129	65 129	-
Research and Technology Development	46 457	46 457	-	57 313	57 313	-
Agricultural Economics Services	13 402	13 402	-	13 624	13 624	-
Structured Agricultural Education and Training	26 664	26 664	-	26 176	26 176	-
Rural Development	9 174	9 174	-	11 686	11 686	-
Total	720 891	720 891	-	831 333	831 333	-

1.2 Conditional grants

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Total grants received	30	<u>222 691</u>	<u>280 012</u>

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

2. Departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Tax revenue			
Sales of goods and services other than capital assets	2.1	4 570	4 972
Sales of capital assets	2.2	-	717
Transactions in financial assets and liabilities	2.3	422	1 103
Total revenue collected		4 992	6 792
Less: Own revenue included in appropriation	13	4 992	6 792
Departmental revenue collected		-	-

2.1 Sales of goods and services other than capital assets

	Note	2020/21 R'000	2019/20 R'000
	2		
Sales of goods and services produced by the department		4 570	4 972
Administrative fees		1 572	1 538
Other sales		2 998	3 434
Total		4 570	4 972

2.2 Sale of capital assets

	Note	2020/21 R'000	2019/20 R'000
	2		
Tangible assets		-	717
Biological assets	27	-	717
Total		-	717

2.3 Transactions in financial assets and liabilities

	Note	2020/21 R'000	2019/20 R'000
	2		
Receivables		189	537
Stale cheques written back		19	15
Other Receipts including Recoverable Revenue		214	551
Total		422	1 103

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

3. Aid assistance

3.1 Donations received in kind (not included in the main note)

	2020/21 R'000	2019/20 R'000
<i>List in kind donations recieved</i>		
Goods and services	85	-
Soap	-	-
Hand sanitisers (5l)	322	-
FFP2 Ansell orange filtering masks	2	-
Hand sanitisers (500ml pump spout)	88	-
Disinfectant	49	-
Glove examination	87	-
Cloth Masks	1	-
Cloth Masks	79	-
Digital Thermometer	192	-
Visor/face shield	270	-
Total	1 175	-

Received PPE material from FS Provincial Treasury

4. Compensation of employees

4.1 Salaries and Wages

Note

	2020/21 R'000	2019/20 R'000
Basic salary	292 175	306 079
Performance award	675	1 520
Service Based	793	751
Compensative/circumstantial	3 950	4 539
Other non-pensionable allowances	58 889	59 499
Total	356 482	372 388

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

4.2 Social contributions

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Employer contributions			
Pension		35 790	37 086
Medical		24 951	23 036
Bargaining council		102	99
Insurance		434	74
Total		61 277	60 295
 Total compensation of employees		 417 759	 432 683
 Average number of employees		 1 039	 1 127

5. Goods and services

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Administrative fees		253	534
Advertising		196	2 773
Minor assets	<u>5.1</u>	799	1 149
Bursaries (employees)		1 690	256
Catering		1 866	2 504
Communication		5 212	5 519
Computer services	<u>5.2</u>	1 968	8 486
Consultants: Business and advisory services		293	167
Infrastructure and planning services		51	9
Laboratory services		-	26
Legal services		2 111	602
Contractors		24 811	48 172
Agency and support / outsourced services		1 726	40
Audit cost – external	<u>5.3</u>	7 566	5 842
Fleet services		2 895	5 116
Inventory	<u>5.4</u>	8 856	8 657
Consumables	<u>5.5</u>	10 766	12 874
Operating leases		5 126	5 559
Property payments	<u>5.6</u>	554	661
Rental and hiring		1	177
Transport provided as part of the departmental activities		62	66
Travel and subsistence	<u>5.7</u>	9 928	18 257
Venues and facilities		8	213
Training and development		3 521	3 103
Other operating expenditure	<u>5.8</u>	1 624	1 909
Total		91 883	132 671

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

Prior year error- increased tangible (R465000) and intangible (R499000) assets and reduced computer services by R 964000

5.1 Minor assets

	Note 5	2020/21 R'000	2019/20 R'000
Tangible assets		799	1 149
Machinery and equipment		799	1 149
Total		799	1 149

Prior year error- increased minor assets and reduced computer services by R 300 000

5.2 Computer services

	Note 5	2020/21 R'000	2019/20 R'000
SITA computer services		1 197	4 602
External computer service providers		771	3 884
Total		1 968	8 486

Prior year error- increased minor assets by R300 000 and capital expenses by R964 000 and reduced computer services by R1 264 000

5.3 Audit cost – External

	Note 5	2020/21 R'000	2019/20 R'000
Regularity audits		7 566	5 842
Total		7 566	5 842

5.4 Inventory

	Note 5	2020/21 R'000	2019/20 R'000
Clothing material and accessories		-	274
Farming supplies		6 477	5 032
Fuel, oil and gas		1 009	1 380
Materials and supplies		-	57
Medicine		1 126	1 592
Other supplies	5.4.1	244	322
Total		8 856	8 657

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

5.4.1 Other supplies

	Note 5.4	2020/21 R'000	2019/20 R'000
Other		244	322
Total		244	322

5.5 Consumables

	Note 5	2020/21 R'000	2019/20 R'000
Consumable supplies		9 456	11 042
Uniform and clothing		1 277	1 429
Household supplies		1 777	3 070
IT consumables		-	131
Other consumables		6 402	6 412
Stationery, printing and office supplies		1 310	1 832
Total		10 766	12 874

5.6 Property payments

	Note 5	2020/21 R'000	2019/20 R'000
Municipal services		489	467
Property maintenance and repairs		-	7
Other		65	187
Total		554	661

5.7 Travel and subsistence

	Note 5	2020/21 R'000	2019/20 R'000
Local		9 928	16 450
Foreign		-	1 807
Total		9 928	18 257

5.8 Other operating expenditure

	Note 5	2020/21 R'000	2019/20 R'000
Professional bodies, membership and subscription fees		-	175
Resettlement costs		65	424
Other		1 559	1 310
Total		1 624	1 909

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

6. Interest and rent on land

	Note 6	2020/21 R'000	2019/20 R'000
Interest paid		-	4
Total		-	4

7. Transfers and subsidies

		2020/21 R'000	2019/20 R'000
Households	Note Annexure 1A	165 590	185 634
Total		165 590	185 634

8. Expenditure for capital assets

	Note	2020/21 R'000	2019/20 R'000
Tangible assets		30 924	41 442
Buildings and other fixed structures	<u>29</u>	22 742	28 952
Machinery and equipment	<u>27</u>	6 483	8 000
Biological assets	<u>27</u>	1 699	4 490
Intangible assets		244	499
Software	<u>28</u>	244	499
Total		31 168	41 941

Prior year error- increased tangible (R465000) and intangible (R499000) assets and reduced computer services by R 964000

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

8.1 Analysis of funds utilised to acquire capital assets – 2020/21

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	30 924	-	30 924
Buildings and other fixed structures	22 742	-	22 742
Machinery and equipment	6 483	-	6 483
Biological assets	1 699	-	1 699
Intangible assets	244	-	244
Software	244	-	244
Total	31 168	-	31 168

8.2 Analysis of funds utilised to acquire capital assets – 2019/20

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	41 442	-	41 442
Buildings and other fixed structures	28 952	-	28 952
Machinery and equipment	8 000	-	8 000
Biological assets	4 490	-	4 490
Intangible assets	499	-	499
Software	499	-	499
Total	41 941	-	41 941

8.3 Finance lease expenditure included in Expenditure for capital assets

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Tangible assets			
Machinery and equipment		1 054	806
Total		1 054	806

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

9. Cash and cash equivalents

	Note	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General Account		11 052	27 192
Disbursements		(6 586)	440
Cash on hand		65	65
Total		4 531	27 697

There is no amount of significant cash and cash equivalent balances held by the department that are not available for use

10. Prepayments and advances

	Note	2020/21 R'000	2019/20 R'000
Advances paid (Not expensed)	<u>10.1</u>	7 932	7 966
Total		7 932	7 966

Advance for payment DIRCO for students studying abroad. No standing advances were issued to employees for the year under review

10.1 Advances paid (Not expensed)

Note	Balance as at 1 April 2020	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2021
<u>10</u>	R'000	R'000	R'000	R'000	R'000
National departments	7 966	(4 736)	-	4 702	7 932
Total	7 966	(4 736)	-	4 702	7 932

Advance for payment to DIRCO for students studying abroad

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

Advances expensed	paid(Not e	Balance as at 1 April 2019	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2020
	10	R'000	R'000	R'000	R'000	R'000
National departments		683	(15 959)	-	23 242	7 966
Total		683	(15 959)	-	23 242	7 966

<i>Advance for payment to DIRCO for students studying abroad</i>
--

10.2. Prepayments (Expensed)

	Note	Amount as at 1 April 2020	Less: Received in the current year	Add or Less: Other	Add: Current Year prepayments	Amount as at 31 March 2021
		R'000	R'000	R'000	R'000	R'000
Goods and services		13 810	-	-	-	13 810
Capital assets		4 700	-	-	-	4 700
Total		18 510	-	-	-	18 510

	Note	Amount as at 1 April 2019	Less: Received in the current year	Add or Less: Other	Add: Current Year prepayments	Amount as at 31 March 2020
		R'000	R'000	R'000	R'000	R'000
Goods and services		13 810	-	-	-	13 810
Capital assets		4 700	-	-	-	4 700
Total		18 510	-	-	-	18 510

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

11. Receivables

		Current	2020/21 Non-current	Total	Current	2019/20 Non-current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims	<i>Note</i>						
recoverable	<u>11.1</u>	1 732	-	1 732	2 679	-	2 679
Recoverable	<u>11.2</u>	-	-	-	90	-	90
expenditure							
Staff debt	<u>11.3</u>	2 560	78	2 638	2 326	85	2 411
Fruitless and	<u>11.5</u>						
wasteful							
expenditure		1	-	1	1	-	1
Other	<u>11.4</u>	621	13	634	506	13	519
receivables							
Total		4 914	91	5 005	5 602	98	5 700

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

11.1 Claims recoverable

	<i>Note 11 and Annex 3</i>	2020/21 R'000	2019/20 R'000
National departments		1 346	1 346
Provincial departments		386	1 333
Total		1 732	2 679

<i>An amount of R 378 572 for the 2019/20 financial years respectively is due to the department from public entity FDC but the department is awaiting the supporting documentation to allocate the receivable in the correct manner</i>

11.2 Recoverable expenditure (disallowance accounts)

	<i>Note 11</i>	2020/21 R'000	2019/20 R'000
Disallowance miscellaneous		-	90
Total		-	90

11.3 Staff debt

	<i>Note 11</i>	2020/21 R'000	2019/20 R'000
BREACH OF CONTRACT		75	168
COMMUNICATION DEBT		57	56
LEAVE WITHOUT PAY		175	108
LOSSES/DAMAGES		84	51
OTHER		6	6
OVERTIME PAYMENT		26	109
SALARY OVERPAYMENT		1 909	1 654
SUBSISTENCE & TRAVEL		202	187
TAX DEBT		82	45
DISALLOWANCE		22	27
Total		2 638	2 411

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

11.4 Other receivables

	<i>Note</i> 11	2020/21 R'000	2019/20 R'000
OTHER		104	13
SUPPLIER		530	506
Total		<u>634</u>	<u>519</u>

11.5 Fruitless and wasteful expenditure

	<i>Note</i> 11	2020/21 R'000	2019/20 R'000
Opening balance		1	2
Less amounts recovered		-	(1)
Total		<u>1</u>	<u>1</u>

11.6 Impairment of receivables

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Estimate of impairment of receivables		13	13
Total		<u>13</u>	<u>13</u>

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

12. Voted funds to be surrendered to the Revenue Fund

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Opening balance			
Transfer from statement of financial performance (as restated)		38 400	87 985
Voted funds not requested/not received	<u>1.1</u>	14 491	38 400
Paid during the year		(38 400)	(87 985)
Closing balance		14 491	38 400

13. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Opening balance		745	307
Own revenue included in appropriation		4 992	6 792
Paid during the year		(5 479)	(6 354)
Closing balance		258	745

14. Payables – current

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Advances received	<u>14.1</u>	1 988	1 661
Clearing accounts	<u>14.2</u>	79	18
Total		2 067	1 679

14.1 Advances received

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Other institutions	14 <i>Annex 7B</i>	1 988	1 661
Total		1 988	1 661

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

14.2 Clearing accounts

	Note 14	2020/21 R'000	2019/20 R'000
Description			
Sal ACB Recalls		6	11
Sal Pension Fund		65	7
Tender Deposit		1	-
Travel & Sub Cl		3	-
GRV Suspense CL		4	-
Total		79	18

Sal Pension amount is a refund to be paid back to the debtor which was already refunded.

Sal ACB is the amount returned from Department of Justice due to changes made on the system from their side.

Tender deposit is for tender paid, but then cancelled.

15. Net cash flow available from operating activities

	Note	2020/21 R'000	2019/20 R'000
Net surplus as per Statement of Financial Performance		14 491	38 400
Add back non cash/cash movements not deemed operating activities		(6 609)	(53 956)
(Increase)/decrease in receivables		688	(1 535)
(Increase)/decrease in prepayments and advances		34	(7 245)
Increase in payables – current		388	1 147
Proceeds from sale of capital assets		-	(717)
Expenditure on capital assets		31 168	41 941
Surrenders to Revenue Fund		(43 879)	(94 339)
Own revenue included in appropriation		4 992	6 792
Net cash flow generated by operating activities		7 882	(15 556)

Prior year error- increased tangible (R465 000) and intangible (R499 000) assets and reduced computer services by R 964 000

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

16. Reconciliation of cash and cash equivalents for cash flow purposes

	Note	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General account		11 052	27 192
Disbursements		(6 586)	440
Cash on hand		65	65
Total		4 531	27 697

The financial statements revealed that the following aspects might influence the department's obligations due to the level of claims against the department of R8 822 000, accruals of R1 407 000 payables to the amount of R313 000, commitments of R21 195 000 and unpaid employee benefits of R64 426 000 as at 31 March 2021. These events indicate that a material uncertainty exist that may cast significant doubt on the department's ability to meet its financial objective.

17. Contingent liabilities and contingent assets

17.1 Contingent liabilities

		Note	2020/21 R'000	2019/20 R'000
Liable to	Nature			
Claims against the department		Annex 2B	8 822	71 757
Intergovernmental payables (unconfirmed balances)		Annex 4	-	37
Total			8 822	71 794

Due to the cases currently under investigation the department are not in a position to determine the final amount and timing of the outflow of cash

The Labour Appeal Court (LAC) declared the salary increases for the 2020/2021 financial year unlawful and invalid. The LAC ruling has been appealed and referred to the Constitutional Court. The ruling by the Constitutional Court will confirm if the department will be obligated to pay the salary increases in dispute. The Labour Appeal Court (LAC) declared the salary increases for the 2020/2021 financial year unlawful and invalid. The LAC ruling has been appealed and referred to the Constitutional Court. The ruling by the Constitutional Court will confirm if the department will be obligated to pay the salary increases in dispute.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

18. Capital commitments

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Buildings and other fixed structures		16 039	31 287
Machinery and equipment		5 156	4 213
Biological assets		-	1 699
Total		21 195	37 199

19. Accruals and payables not recognised

19.1 Accruals

			2020/21 R'000	2019/20 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	1 361	-	1 361	3 361
Transfers and subsidies	46	-	46	1 217
Capital assets	-	-	-	54
Total	1 407	-	1 407	4 632

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Listed by programme level			
Programme 1: Administration		937	2 696
Programme 2: Sustainable Resource Management		274	-
Programme 3: Farmer Support and Development		98	1 283
Programme 4: Veterinary Services		95	48
Programme 5: Technology, Research and Development		3	565
Programme 7: Structured Agricultural Training		-	40
Total		1 407	4 632

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

19.2 Payables not recognised

			2020/21 R'000	2019/20 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	252	-	252	820
Transfers and subsidies	61	-	61	-
Capital assets	-	-	-	76
Total	313	-	313	896

	Note	2020/21 R'000	2019/20 R'000
Listed by programme level			
Programme 1: Administration		307	135
Programme 3: Farmer Support and Development		1	105
Programme 4: Veterinary Services		4	10
Programme 5: Technology, Research and Development		1	328
Programme 6: Agricultural Economics		-	60
Programme 7: Structured Agricultural Training		-	258
Total		313	896

	Note	2020/21 R'000	2019/20 R'000
Included in the above totals are the following:			
Confirmed balances with other departments	Annex 4	22	211
Confirmed balances with other government entities	Annex 4	1 198	883
Total		1 220	1 094

20. Employee benefits

	Note	2020/21 R'000	2019/20 R'000
Leave entitlement		32 174	25 284
Service bonus		10 994	11 462
Performance awards		1 455	1 546
Capped leave		19 076	20 117
Other		727	770
Total		64 426	59 179

At this stage the department is not able to reliably measure the long term portion of the long service awards.

Leave credits as at the 31 March 2021 : R96 k

The department has used the past patterns of spending as the average over 5 years for the calculation of the performance bonus provision

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

21. Lease commitments

21.1 Operating leases

	Machinery and equipment R'000	Total R'000
2020/21		
Not later than 1 year	1 523	1 523
Later than 1 year and not later than 5 years	838	838
Total lease commitments	2 361	2 361
	Machinery and equipment R'000	Total R'000
2019/20		
Not later than 1 year	3 261	3 261
Later than 1 year and not later than 5 years	1 096	1 096
Total lease commitments	4 357	4 357

The lease amount reported is for the lease of 51 Government vehicles from Fleet Management

21.2 Finance leases

	Machinery and equipment R'000	Total R'000
2020/21		
Not later than 1 year	923	923
Later than 1 year and not later than 5 years	185	185
Total lease commitments	1 108	1 108

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

	Machinery and equipment R'000	Total R'000
2019/20		
Not later than 1 year	2 414	2 414
Later than 1 year and not later than 5 years	1 079	1 079
Total lease commitments	3 493	3 493

The amounts reported are for the lease of photocopy machines and cell phones as per transversal contract

22. Accrued departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Sales of goods and services other than capital assets		1 033	893
Interest, dividends and rent on land		20	16
Total		1 053	909

22.1 Analysis of accrued departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Opening balance		909	871
Less: amounts received		200	170
Add: amounts recorded		344	208
Closing balance		1 053	909

22.2 Impairment of accrued departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Estimate of impairment of accrued departmental revenue		153	148
Total		153	148

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

23. Irregular expenditure

23.1 Reconciliation of irregular expenditure

	Note	2020/21 R'000	2019/20 R'000
Opening balance		319 088	40 329
Prior period error		-	(5 095)
As restated		319 088	35 234
Add: Irregular expenditure – relating to prior year		1 641	280 203
Add: Irregular expenditure – relating to current year		4 470	3 733
Less: Prior year amounts condoned		-	-
Less: Current year amounts not condoned and removed		-	(82)
Closing balance		325 199	319 088

Analysis of closing balance

Current year	4 470	3 733
Prior years	320 729	315 355
Total	325 199	319 088

23.2 Details of current and prior year irregular expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2020/21 R'000
Reasons for Deviation not reasonable		696
3 quotations not obtained		55
Expired transversal contract- THG		
Trading		216
Evaluation criteria - Jorian		154
Evaluation criteria - Dikgoja		592
Participating in tender from Public Works- Only Fee: 2019/20		674
Participating in tender from Public Works- Only Fee: 2020/21		613
Bidding process for the appointment of training panel: Thuto Lere		717
Bidding process for the appointment of training panel: Spears		608
Bidding process for the appointment of training panel:Thuto ya sechaba		1 195
Bidding process for the appointment of training panel:Ratidzo		591
Total		6 111

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

23.3 Details of irregular expenditure condoned

Incident	Condoned by (relevant authority)	2020/21 R'000
		-
Total		-

18 cases of irregular expenditure to the value of R21 million was submitted to Provincial Treasury for condonation

23.4 Details of irregular expenditures under assessment (not included in the main note)

Incident	2020/21 R'000
Possible irregular expenditure regarding implementing Agents 2015/16	316 489
Possible irregular expenditure regarding implementing Agents 2016/17	224 342
Possible irregular expenditure regarding implementing Agents 2017/18	161 125
SCM processes not followed livestock tender	14 452
SCM processed not followed	1 995
Winning service providers tax matters not in order	165
Transversal contract has expired	467
Total	719 035

It was impractical for the department due to insufficient supporting documents requested after the reclassification from AGSA and the current court judgement from the Western Cape regarding the similar matter in the department on the accounting treatment for projects implemented by Implementing Agents to finalise the investigations into the possible irregular expenditure relating to the Implementing Agents, to confirm the irregular expenditure.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

23.5 Prior period error

	<i>Note</i>	2019/20 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		(5 095)
Participating in tender from Public Works- Only Fee: 2018/19		(5 095)
Total prior period errors		<u>(5 095)</u>

24. Fruitless and wasteful expenditure

24.1 Reconciliation of fruitless and wasteful expenditure

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Opening balance		11 457	5 631
Prior period error		-	-
As restated		11 457	5 631
Fruitless and wasteful expenditure – relating to prior year	<u>24.2</u>	4	5 826
Closing balance		<u>11 461</u>	<u>11 457</u>

24.2 Details of current and prior year fruitless and wasteful expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2020/21 R'000
Interest paid on Telkom account		4
Total		<u>4</u>

24.3 Details of fruitless and wasteful expenditures under assessment (not included in the main note)

Incident	2020/21 R'000
Projects paid but not completed	18 530
Total	<u>18 530</u>

The payment made to Estina for Vrede Dairy farm are currently being investigated on several platforms to identify value for money and if any fruitless and wasteful expenditure occurred. The department will institute the relevant action and process should such determination be made.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

25. Key management personnel

	No. of Individuals	2020/21 R'000	2019/20 R'000
Political office bearers (provide detail below)	1	1 978	2 012
Officials:			
Level 15 to 16	2	3 930	3 829
Level 14 (incl CFO if at a lower level)	5	6 604	6 787
Family members of key management personnel	2	1 921	1 961
Total		14 433	14 589

One official on level 14 seconded to other department and amount recoverable from that department. Acting CFO on level 13 included from date of acting

26. Provisions

	Note	2020/21 R'000	2019/20 R'000
Credits balances due to debtors		98	98
Claim against the department		228	228
Retention fees		472	352
Losses written off		75	75
Total		873	753

26.1 Reconciliation of movement in provisions – 2020/21

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Provision 4 R'000	Total provisions R'000
Opening balance	98	228	352	75	753
Increase in provision	-	-	120	-	120
Closing balance	98	228	472	75	873

Provision 1: Payment of outstanding debt incorrectly recovered. Due to the challenges experienced with the registration of the beneficiaries on BAS the exact time cannot be indicated.

Provision 2: Payment of a claim against the department. Due to the delay in the submission of the supporting

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

documentation for the payment of the claim the exact time cannot be indicated.

Provision 3: Retention fees withheld

Provision 4: Losses written off

Reconciliation of movement in provisions – 2019/20

	Provision 1	Provision 2	Provision 3	Provision 4	Total provisions
	R'000	R'000	R'000	R'000	R'000
Opening balance	98	228	48	-	374
Increase in provision	-	-	304	75	379
Closing balance	98	228	352	75	753

Provision 1: Payment of outstanding debt incorrectly recovered. Due to the challenges experienced with the registration of the beneficiaries on BAS the exact time cannot be indicated.

Provision 2: Payment of a claim against the department. Due to the delay in the submission of the supporting documentation for the payment of the claim the exact time cannot be indicated.

Provision 3: Retention fees withheld

Provision 4: Losses written off

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

27. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
MACHINERY AND EQUIPMENT	91 178	-	4 633	-	95 811
Transport assets	3 088	-	-	-	3 088
Computer equipment	29 406	-	1 713	-	31 119
Furniture and office equipment	6 567	-	1 364	-	7 931
Other machinery and equipment	52 117	-	1 556	-	53 673
BIOLOGICAL ASSETS	4 838	(280)	2 666	(452)	6 772
Biological assets	4 838	(280)	2 666	(452)	6 772
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	96 016	(280)	7 299	(452)	102 583

Movable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		
Machinery and equipment	1 777	35 449

The assets identified as under investigation relate to assets not verified in the financial year. As this process was completed at year-end, the Department deemed it necessary to perform additional verifications in the next financial year to identify the location of these assets. Should the assets still not be located, the Department would determine the last users of the assets and perform investigative procedures. Based on this outcome the Department will determine if the assets can be located or if loss control proceedings will be initiated and recoveries performed or if the asset needs to be written-off.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

27.1 Additions

ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Cash	Non-cash	(Capital Work in Progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT					
	6 483	-	(1 850)	-	4 633
Computer equipment	1 713	-	-	-	1 713
Furniture and office equipment	1 364	-	-	-	1 364
Other machinery and equipment	3 406	-	(1 850)	-	1 556
BIOLOGICAL ASSETS					
	1 699	967	-	-	2 666
Biological assets	1 699	967	-	-	2 666
TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS	8 182	967	(1 850)	-	7 299

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

27.2 Disposals

DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
BIOLOGICAL ASSETS	-	452	452	-
Biological assets	-	452	452	-
	-			-
TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS	-	452	452	-

27.3 Movement for 2019/20

MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	85 832	739	4 607	-	91 178
Transport assets	2 964	124	-	-	3 088
Computer equipment	27 939	237	1 230	-	29 406
Furniture and office equipment	6 258	-	309	-	6 567
Other machinery and equipment	48 671	378	3 068	-	52 117
BIOLOGICAL ASSETS	4 677	-	1 156	(995)	4 838
Biological assets	4 677	-	1 156	(995)	4 838
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	90 509	739	5 763	(995)	96 016

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

27.3.1 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 2019/20 <i>[affecting the opening balance]</i>		739
Computer Equipment		237
Transport asset		124
Other machinery & equipment		378
Total prior period errors		739

27.4 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2021

	Intangible assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	237	24 722	516	25 475
Value adjustments	-	-	242	242
Additions	-	805	399	1 204
Disposals	-	(65)	(210)	(275)
TOTAL MINOR ASSETS	237	25 462	947	26 646

	Intangible assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	54	15 412	-	15 466
Number of minor assets at cost	90	22 647	310	23 047
TOTAL NUMBER OF MINOR ASSETS	144	38 059	310	38 513

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

Minor Capital Assets under investigation

	Number	Value R'000
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Intangible assets	61	150
Machinery and equipment	16 107	8 803

The assets identified as under investigation relate to assets not verified in the financial year. As this process was completed at year-end, the Department deemed it necessary to perform additional verifications in the next financial year to identify the location of these assets. Should the assets still not be located, the Department would determine the last users of the assets and perform investigative procedures. Based on this outcome the Department will determine if the assets can be located or if loss control proceedings will be initiated and recoveries performed or if the asset needs to be written-off.

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2020

	Intangible assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	61	23 428	439	23 928
Prior period error	176	474	-	650
Additions	-	901	94	995
Disposals	-	(81)	(17)	(98)
TOTAL MINOR ASSETS	237	24 722	516	25 475

	Intangible assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	54	15 412	-	15 466
Number of minor assets at cost	90	24 213	322	24 625
TOTAL NUMBER OF MINOR ASSETS	144	39 625	322	40 091

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

27.5 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 2019/20 <i>[affecting the opening balance]</i>		650
IP Phones : ICT		300
Other machinery & equipment-minor		174
Intangible asset-minor		176
Total prior period errors		650

28. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
SOFTWARE	1 464	-	244	-	1 708
TOTAL INTANGIBLE CAPITAL ASSETS	1 464	-	244	-	1 708

Intangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the intangible capital assets per the asset register are assets that are under investigation:		
Software	74	782

The assets identified as under investigation relate to assets not verified in the financial year. As this process was completed at year-end, the Department deemed it necessary to perform additional verifications in the next financial year to identify the location of these assets. Should the assets still not be located, the Department would determine the last users of the assets and perform investigative procedures. Based on this outcome the Department will determine if the assets can be located or if loss control proceedings will be initiated and recoveries performed or if the asset needs to be written-off.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

28.1 Additions

**ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2021**

	Cash	Non-Cash	(Develop- ment work in progress – current costs)	Received current year, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	244	-	-	-	244
TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS	244	-	-	-	244

28.2 Movement for 2019/20

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
SOFTWARE	859	605	-	-	1 464
TOTAL INTANGIBLE CAPITAL ASSETS	859	605	-	-	1 464

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

28.3 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 2019/20 <i>[affecting the opening balance]</i>		605
VoIP PBX System		499
Other software		114
Other software		(8)
Total prior period errors		<u>605</u>

29. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance R'000	Value adjustments	Additions R'000	Disposals R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	149 525	-	-	(9 031)	140 494
Non-residential buildings	145 573	-	-	(9 031)	136 542
Other fixed structures	3 952	-	-	-	3 952
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	<u>149 525</u>	<u>-</u>	<u>-</u>	<u>(9 031)</u>	<u>140 494</u>

Additions

29.1 ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Cash R'000	Non-cash R'000	(Capital Work in Progress current costs and finance lease payments) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
BUILDING AND OTHER FIXED STRUCTURES	22 742	-	(22 742)	-	-
Other fixed structures	22 742	-	(22 742)	-	-
TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS	<u>22 742</u>	<u>-</u>	<u>(22 742)</u>	<u>-</u>	<u>-</u>

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

Disposals

29.2 DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	9 031	9 031	-
Non-residential buildings	-	9 031	9 031	-
TOTAL DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS	-	9 031	9 031	-

The amount mentioned is for the immovable assets transferred to Department of Public Works and Infrastructure

Movement for 2019/20

29.3 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	158 498	(8 973)	-	-	149 525
Non-residential buildings	151 119	(5 546)	-	-	145 573
Other fixed structures	7 379	(3 427)	-	-	3 952
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	158 498	(8 973)	-	-	149 525

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

29.3.1 Prior period error

Note	2019/20 R'000
Nature of prior period error	
Relating to 2019/20 <i>[affecting the opening balance]</i>	(8 973)
Non-residential buildings	(902)
Other fixed structures	(3 427)
Non-residential buildings	(4 644)
Total prior period errors	(8 973)

Reviewed valuation amounts included in prior year

Capital Work-in-progress

29.4 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2021

Note	Opening balance 1 April 2020	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2021
<i>Annexure 6</i>	R'000	R'000	R'000	R'000
Buildings and other fixed structures	234 500	22 742	-	257 242
TOTAL	234 500	22 742	-	257 242

Age analysis on ongoing projects	Number of projects	2020/21
	Planned, Construction not started	Planned, Construction started
0 to 1 Year	17	31
1 to 3 Years		47
3 to 5 Years		20
Longer than 5 Years		2
Total	17	100
		Total R'000
		51 694
		135 436
		65 468
		4 644
		257 242

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2020

Note	Opening balance 1 April 2019 R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR)) / Contracts terminated R'000	Closing balance 31 March 2020 R'000
<i>Annexure 6</i>					
Buildings and other fixed structures	200 904	4 644	28 952	-	234 500
TOTAL	200 904	4 644	28 952	-	234 500

	Number of projects		2019/20
	Planned, Construction not started	Planned, Construction started	Total R'000
Age analysis on ongoing projects			
0 to 1 Year	17	31	28 952
1 to 3 Years	-	47	135 436
3 to 5 Years	-	20	65 468
Longer than 5 Years	-	2	4 644
Total	17	100	234 500

Projects deferred to due lack of funding

29.5 S42 Immovable assets

Assets to be transferred in terms of S42 of the PFMA – 2020/21

	Number of assets	Value of assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	28	114 655
Non-residential buildings	28	114 655
TOTAL	28	114 655

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

Assets to be transferred in terms of S42 of the PFMA – 2019/20

	Number of assets	Value of assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	48	128 330
Non-residential buildings	48	128 330
TOTAL	48	128 330

30. Prior period errors

Correction of prior period errors

	<i>Note</i>	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
Expenditure:				
Machinery and Equipment : Minor Assets	27	24 248	300	24 548
Computer and Equipment	27	29 169	465	29 634
Software	28	859	499	1 358
Net effect		54 276	1 264	55 540

Adjustment of prior period error between goods and services to major tangible and intangible and minor machinery and equipment

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

	<i>Note</i>	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
Assets:				
Transport assets	<u>27</u>	2 964	124	3 088
Computer Equipment	<u>27</u>	29 634	(228)	29 406
Other Machinery and Equipment	<u>27</u>	51 739	378	52 117
Machinery and Equipment: Minor Assets	<u>27</u>	24 548	174	24 722
Intangible Assets : Minor	<u>28</u>	61	176	237
Intangible Assets : Major	<u>28</u>	859	106	965
Immovable assets	<u>29</u>	158 498	(8 973)	149 525
Net effect		268 303	(8 243)	260 060

Adjustment after reclassification between major and minor in the assets register

	<i>Note</i>	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
Liabilities:				
Contingent liability: Kegakilwe IJ	<u>17</u>	980	(66)	914
	<u>Annex ure 2B</u>			
Net effect		980	(66)	914

Adjustment after recalculation based on the actual claim amount

	<i>Note</i>	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
Other:				
Participating in tender from Public Works- Only Fee: 2018/19	<u>23</u>	324 183	(5 095)	319 088
Net effect		324 183	(5 095)	319 088

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

<i>Adjustment after recalculation based on the 8% Admin fee</i>

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

31. STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF GRANT	GRANT ALLOCATION					SPENT				2019/20	
	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 / (Overspendi ng)	% of available funds spent by depart-ment	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Comp Agric Support	143 374	18 019	(1 629)	-	159 764	159 764	150 101	9 663	94%	194 251	172 245
Ilima/Letsema	51 331	1 929	(611)	-	52 649	52 649	52 060	589	99%	75 107	72 390
Landcare	8 378	-	(100)	-	8 278	8 278	8 278	-	100%	8 415	8 415
EPWP Incent Gmt											
Prov-Soc	2 000	-	-	-	2 000	2 000	2 000	-	100%	2 239	2 239
	205 083	19 948	(2 340)	-	222 691	222 691	212 439	10 252		280 012	255 289

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

32. 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.

33. COVID 19 Response Expenditure

	<i>Note</i>	2020/21	2019/20
	<i>Annexure 8</i>	R'000	R'000
Goods and services		731	-
Total		731	-

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 1A
STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2019/20
	Adjusted Appropriation Act	Roll Overs	Adjust- ments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Farmer support households	150 267	-	498	150 765	146 757	97%	176 278
Leave gratuities	1 000	-	1 542	2 542	2 594	102%	3 176
Bursaries- Non employees	20 000	-	(3 405)	16 595	16 239	98%	18 073
Claims Against State	-	-	-	-	-		11
Post Retirement Benefit	-	-	-	-	-		483
Gifts and donations	-	-	-	-	-		1 084
	171 267	-	(1 365)	169 902	165 590		199 105
Subsidies							
TOTAL	171 267	-	(1 365)	169 902	165 590		199 105

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 1B
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2020/21	2019/20
		R'000	R'000
Received in kind			
Agriseta	Various items	-	170
Agriseta	Goods and services	85	-
Free State Provincial Treasury	Bar soap(Dettol), protex, lifebuoy or similar)	-	-
Free State Provincial Treasury	Hand sanitisers(5l)	322	-
Free State Provincial Treasury	FFP 2 Ansell orange filtering masks	2	-
Free State Provincial Treasury	Hand sanitisers (500 ml pump spout)	88	-
Free State Provincial Treasury	Disinfectant	49	-
Free State Provincial Treasury	Glove examination	87	-
Free State Provincial Treasury	Cloth Masks	1	-
Free State Provincial Treasury	Cloth Masks	79	-
Free State Provincial Treasury	Digital Thermometer	192	-
Free State Provincial Treasury	Visor/ face shield	270	-
Subtotal		1 175	170
TOTAL		1 175	170

**DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021**

**ANNEXURE 1C
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE**

NATURE OF GIFT, DONATION OR SPONSORSHIP	2020/21	2019/20
	R'000	R'000
Made in kind		
Gifts & Awards	45	45
Female Farmer awards	-	1 084
TOTAL	45	1 129

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 2A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2021 - LOCAL

GUARANTOR INSTITUTION	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2020	Guarantees drawdowns during the year	Guaranteed repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2021	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2021
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000

The amount of R27 600 for housing guarantees of FDC loans are not regarded as contingent liabilities as there is no obligation on Provincial Revenue Fund.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 2B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2021

	Opening Balance 1 April 2020	Liabilities incurred during the year	Liabilities paid/cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2021
Nature of Liability	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Kegakilwe J	914	72	-	-	986
Andries Steyn Boerdery	63 562	-	(63 562)	-	-
Mokoena Farming	2 208	183	-	-	2 391
Evert Strydom	1 339	110	-	-	1 449
Morerishi	872	45	-	-	917
Agrimark Tendense	822	72	-	-	894
Frankfort Truck & Car (Pty)Ltd	512	45	-	-	557
EVN Africa Consulting Services (Pty)Ltd	1 393	135	-	-	1 528
Ranja Ali Butto	69	6	-	-	75
Susan Beuzana	-	25			25
Subtotal	71 691	693	(63 562)	-	8 822

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

Total

	71 691	693	(63 562)	-	8 822

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 2B (continued)

Nature of Liabilities recoverable	Opening Balance	Details of Liability and Recoverability	Movement during year	Closing Balance
	1 April 2020			31 March 2021
	R'000		R'000	R'000
Kekgakilwe J	914	Payment of outstanding traveling allowance	72	986
Andries Steyn Boerdery	63 562	Compensation for damages suffered as a result of infected buffalo bull	(63 562)	-
Mokoena Farming	2 208	Contractual claim based on alleged non-payment for services rendered	183	2 391
Evert Strydom	1 339	Contractual claim based on alleged non-payment for services rendered	110	1 449
Morerishi	872	Contractual claim based on alleged non-payment for services rendered	45	917
Agrimark Tendense	822	Contractual claim is based on non-payment for services	72	894
Frankfort Truck & Car (Pty)Ltd	512	Contractual claim is based on non-payment for services	45	557
EVN Africa Consulting Services (Pty)Ltd	1 393	Plaintiff's claim is based on contractual dispute	135	1 528
Ranja Ali Butto	69	Plaintiff's delictual claim is based on vicarious liability as a result of a motor collision	6	75
Nehawu obo Mosia and Others	-	Application seeks to review the arbitration award that was issued in favour of DARD.	-	-

**DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021**

Susan Beuzana	-	Plaintiff's delictual claim is based on vicarious liability as a result of a motor collision	25	25
TOTAL	71 691		(62 869)	8 822

No amount indicated Nehawu obo Mosia and Others: The Applicants' application seeks to review the arbitration award that was issued in favour of DARD.

Prior year error rectified for Kegakilwe J under note 44

The Labour Appeal Court(LAC) declared the salary increases for the 2020/2021 financial year unlawful and invalid. The LAC ruling has been appealed and referred to the Constitutional Court. The ruling by the Constitutional Court will confirm if the department will be obligated to pay the salary increases in dispute.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 3
CLAIMS RECOVERABLE

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2020/21 *	
							Receipt date up to six (6) working days after year end	Amount
	31/03/2021 R'000	31/03/2020 R'000	31/03/2021 R'000	31/03/2020 R'000	31/03/2021 R'000	31/03/2020 R'000		R'000
Department								
Dept Int Relation & Cooperation:	-	-	1 346	1 346	1 346	1 346		
Department of Health: FS:	352	228	-	333	352	561		
Department of COGTA: FS :	-	-	-	773	-	773		
DESTE A	-	-	34	-	34	-		
	352	228	1 380	2 452	1 732	2 680		-
TOTAL	352	228	1 380	2 452	1 732	2 680		

An amount of R 378 572 for the 2019/20 financial years respectively is due to the department from public entity FDC but the department is awaiting the supporting documentation to allocate the receivable in the correct manner

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 4
INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2020/21 [*]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
Department of Justice & Constitutional Development	-	135	-	37	-	172		
Department of Premier: FS	22	76	-	-	22	76		
Subtotal	22	211	-	37	22	248		
TOTAL	22	211	-	37	22	248		
OTHER GOVERNMENT ENTITY								
Current								
Fleet Management Services	1 198	883	-	-	1 198	883		
Subtotal	1 198	883	-	-	1 198	883		
TOTAL INTERGOVERNMENT PAYABLES	1 220	1 094	-	37	1 220	1 131		
<i>The amount included against SAPS is R132 and is disputed thereof reported as unconfirmed balance.</i>								

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 5
INVENTORIES

Inventories for the year ended 31 March 2021

Clothing material and accessories	Farming supplies	Fuel, oil and gas	Medicine	Materials and supplies	Other supplies	TOTAL
R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	13	-	-	-	13
Add: Additions/Purchases – Cash	- 6 477	1 009	1 126	-	244	8 856
(Less): Issues	- (6 477)	(971)	(1 126)	-	(244)	(8 818)
Closing balance	-	51	-	-	-	51

Closing balance is for quantity and amount at the weighted average cost remaining in the diesel tank at the end of the reporting period: 3122.51Liters x R16.5 = R51 521.25

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

Inventories for the year ended 31 March 2020

	Clothing material and accessories	Farming supplies	Fuel, oil and gas	Medicine	Materials and supplies	Other supplies	TOTAL
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	88	-	-	-	88
Add/(Less): Adjustments to prior year balances							-
Add: Additions/Purchases – Cash	274	5 037	1 380	1 592	57	322	8 662
(Less): Issues	(274)	(5 037)	(1 455)	(1 592)	(57)	(322)	(8 737)
Closing balance	-	-	13	-	-	-	13

Closing balance is for quantity and amount at the weighted average cost remaining in the diesel tank at the end of the reporting period: 804Liters x R16.5 = R13272.60

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11
ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 6

MOVEMENT IN CAPITAL WORK IN PROGRESS

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	234 500	22 742		257 242
Non-residential buildings	118 790	-		118 790
Other fixed structures	115 710	22 742		138 452
TOTAL	234 500	22 742		257 242

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2020

	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	200 904	4 644	28 952		234 500
Dwellings					
Non-residential buildings	118 790	-	-		118 790
Other fixed structures	82 114	4 644	28 952		115 710
TOTAL	200 904	4 644	28 952		234 500

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 7A
INTER-ENTITY ADVANCES PAID (note 10)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Department International Relations &Co-operations	7 932	7 966	-	-	7 932	7 966
Subtotal	7 932	7 966	-	-	7 932	7 966
TOTAL	7 932	7 966	-	-	7 932	7 966

ANNEXURE 7B

INTER-ENTITY ADVANCES RECEIVED (note 14)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020
	R'000	R'000	R'000	R'000	R'000	R'000
OTHER INSTITUTIONS						
Current						
AGRISETA	1 988	1 661	-	-	1 988	1 661
Subtotal	1 988	1 661	-	-	1 988	1 661
TOTAL	1 988	1 661	-	-	1 988	1 661

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
VOTE 11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 8
COVID 19 RESPONSE EXPENDITURE
Per quarter and in total

Expenditure per economic classification	2020/21					2019/20
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees						
Goods and services	-	147	493	91	731	-
Minor Assets	-	-	209	88	297	-
Cons Supplies	-	-	171	3	174	-
Sanitization	-	147	113	-	260	-
TOTAL COVID 19 RESPONSE EXPENDITURE	-	147	493	91	731	-