

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2016 and 31 March 2017

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

Employees with a disability	-	-	-	-	-
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Total number of Employees whose salaries exceeded the grades determined by job evaluation	None
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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.

Table 3.5.1: Annual turnover rates by salary band for the period 1 April 2016 and 31 March 2017

Salary Band	Number of employees at beginning of period (1 April 2016)	Appointments and transfers into the Department	Terminations and transfers out of the Department	Turnover rate
Lower skilled (Levels 1-2)	386	-	12	3.1
Skilled (Levels 3-5)	554	8	59	10.6
Highly skilled production (Levels 6-8)	1 264	24	54	4.3
Highly skilled supervision (Levels 9-12)	678	20	49	7.2
Senior Management Service Band A	45	3	2	4.4
Senior Management Service Band B	15	1	-	-
Senior Management Service Band C	3	-	-	-
Senior Management Service Band D	2	-	-	-
TOTAL	2 947	56	176	5.9

Table 3.5.2: Annual turnover rates by critical occupation for the period 1 April 2016 and 31 March 2017

Occupation	Number of employees at beginning of period (1 April 2016)	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Artisans	51	-	11	21.6
Agriculture advisors	827	5	84	10.2
Animal Health Technicians	320	5	2	0.6
Engineering Technicians	42	7	-	-
Engineers	9	-	2	22.2
Meat Inspectors	17	1	-	-
Scientist	68	3	2	2.9
Scientific Technicians	37	-	-	-

Occupation	Number of employees at beginning of period (1 April 2016)	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
State Veterinarian Technologist	15	2	2	13.3
State Veterinarians	25	6	3	12.0
TOTAL	1 411	29	106	7.5

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

Table 3.5.3: Reasons why staff left the Department for the period 1 April 2016 and 31 March 2017

Termination Type	Number	% of Total Terminations
Death	26	14.8%
Resignation	41	23.3%
Expiry of contract	2	1.1%
Dismissal – operational changes	-	-
Dismissal – misconduct	2	1.1%
Dismissal – inefficiency	-	-
Discharged due to ill health	2	1.1%
Retirement	96	54.5%
Transfers to other Public Service Departments	7	4%
Other	-	-
TOTAL	176	100%
Total number of employees who left as a % of total employment		6.0

The following tables provide a summary of promotions by critical occupation and salary band.

Table 3.5.4: Promotions by critical occupation for the period 1 April 2016 and 31 March 2017

Occupation	Employees (1 April 2016)	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
Artisans	51	-	0.0	26	51%
Agriculture advisors	827	2	0.2	623	75.3%
Animal Health Technicians	320	-	-	232	72.5%
Engineering Technicians	42	-	-	15	37.7%
Engineers	9	-	-	-	-
Meat Inspectors	17	-	-	12	70.6%
Scientist	68	-	-	39	57.4%
Scientific Technicians	37	-	-	19	51.4
State Veterinarian Technologist	15	-	-	9	60%
State Veterinarians	25	1	4%	19	76%
TOTAL	1 411	3	0.2%	994	70.4%

Table 3.5.5: Promotions by salary band for the period 1 April 2016 and 31 March 2017

Salary Band	Employees (1 April 2016)	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 band
Lower skilled (Levels 1-2)	386	-	-	111	28.8
Skilled (Levels 3-5)	554	1	0.2	465	83.9
Highly skilled production (Levels 6-8)	1264	7	0.6	966	76.4
Highly skilled supervision (Levels 9-12)	678	3	0.5	505	74.5
Senior management (Levels 13-16)	65	3	5	7	10.8
TOTAL	2 947	14	0.5	2 054	69.7

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 2017

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	15	-	-	2	18	-	1	-	36
Professionals	277	1	2	20	220	3	1	14	538
Technicians and associate professionals	624	5	1	24	413	4	-	15	1 086
Clerks	112	3	-	1	320	11	1	10	458
Service and sales workers	58	3	-	-	40	-	-	-	101
Craft and related trades workers	47	-	-	-	-	-	-	-	47
Plant and machine operators and assemblers	38	-	-	-	-	-	-	-	38
Elementary occupations	327	8	-	-	170	6	-	-	511
TOTAL	1 498	20	3	47	1 181	24	3	39	2 815

Table 3.6.2: Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2017

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	3	-	-	1	1	-	-	-	5
Senior Management	28	-	1	8	21	-	1	1	60
Professionally qualified and experienced specialists and mid-management	426	1	2	32	198	3	1	14	677
Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	574	5	-	6	659	9	1	23	1277
Semi-skilled and discretionary decision making	318	10	-	-	168	8	-	1	505
Unskilled and defined decision making	149	4	-	-	134	4	-	-	291
TOTAL	1 498	20	3	47	1 181	24	3	39	2 815

Table 3.6.3: Recruitment for the period 1 April 2016 to 31 March 2017

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management	1	-	-	-	2	-	-	1	4
Professionally qualified and experienced specialists and mid-management	7	-	-	1	8	-	1	-	17
Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	14	-	-	-	12	-	-	1	27
Semi-skilled and discretionary decision making	3	-	-	-	5	-	-	-	8
Unskilled and defined decision making	-	-	-	-	-	-	-	-	-
TOTAL	25	-	-	1	27	-	1	2	56
Employees with disabilities	-	-	-	-	-	-	-	-	-

Table 3.6.4: Promotions for the period 1 April 2016 and 31 March 2017

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	-	-	-	-	-	-	-	-	-
Senior Management	3	-	1	3	2	-	-	1	10
Professionally qualified and experienced specialists and mid-management	339	1	1	15	138	3	-	11	508
Skilled technical and academically qualified workers, junior management, supervisors, foremen	426	3	-	3	513	9	1	18	973
Semi-skilled and discretionary decision making, Permanent	299	9	-	-	149	8	-	1	466
Unskilled and defined decision making	43	2	-	-	64	2	-	-	111
TOTAL	1 100	15	2	21	866	22	1	31	2 068
Employees with disabilities	7	-	-	-	6	-	-	-	13

Table 3.6.5: Terminations for the period 1 April 2016 and March 2017

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	-	-	-	-	-	-	-	-	-
Senior Management	1	-	-	1	-	-	-	-	2
Professionally qualified and experienced specialists and mid-management	36	-	-	1	9	2	-	2	50
Skilled technical and academically qualified workers, junior management, supervisors, foremen	27	1	-	1	24	-	-	-	53
Semi-skilled and discretionary decision making	37	-	-	-	22	-	-	-	59
Unskilled and defined decision making	6	-	-	-	6	-	-	-	12
TOTAL	107	1	-	3	61	2	-	2	176
Employees with disabilities	2	-	-	-	-	-	-	-	2

Table 3.6.6: Disciplinary action for the period 1 April 2016 and 31 March 2017

Disciplinary Action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	-	-	-	-	-	-	-	-	-
Senior Management	4	-	-	-	1	-	-	-	5
Professionally qualified and experienced specialists and mid-management	4	-	-	-	-	-	-	-	4
Skilled technical and academically qualified workers, junior management, supervisors, foremen	9	-	-	-	6	-	-	-	15
Semi-skilled and discretionary decision making, Permanent	5	-	-	-	-	3	-	-	8
Unskilled and defined decision making	10	-	-	-	2	-	-	-	12
TOTAL	32	-	-	-	9	3	-	-	44
Employees with disabilities	-	-	-	-	-	-	-	-	-

Table 3.6.7: Skills development for the period 1 April 2016 to 31 March 2017

Occupational Categories	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	177	-	1	1	146	-	1	-	326
Professionals	1	-	-	-	3	-	-	-	4
Technicians and associate professionals	22	-	-	-	27	-	-	-	49
Clerks	175	-	--	-	443	-	-	-	618
Service and sales workers	-	-	-	-	-	-	-	-	-
Craft and related trades workers	-	-	-	-	-	-	-	-	-
Plant and machine operators and assemblers	-	-	-	-	-	-	-	-	-
Elementary occupations	44	--	-	-	57	--	-	-	101
Total	419	-	1	1	676	-	1	-	1 098
Employees with disabilities	-	-	-	-	-	-	-	-	-

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 May 2016

SMS Level	Total number of funded SMS posts	Total number of SMS members	Signed agreements	Signed performance agreements as a %
Head of Department	1	1	1	1
Salary level 15	3	3	3	3
Salary level 14	13	13	13	13
Salary level 13	37	37	37	37
Total	54	54	54	100%

Table 3.7.2: Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2016

Reasons
None.

Table 3.7.3: Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2016

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.

Table 3.8.1: Performance Rewards by race, gender and disability for the period 1 April 2016 to 31 March 2017

Race and Gender	Beneficiary Profile			Cost	
	Number of Beneficiaries	Number of employees	% of total within groups	Cost (R'000)	Average Cost per employee
African, Female	586	1 181	49.6	7550.96	12.8856
African, Male	610	1498	40.7	7817.69	12.81589
Asian, Female	2	3	66.7	36.97	18.485
Asian, Male	3	3	100.0	81.63	27.21
Coloured, Female	17	24	70.8	184.25	10.83824
Coloured, Male	10	20	50.0	90.61	9.061
White, Female	27	39	69.2	399.78	14.80667
White, Male	23	47	48.9	657.11	28.57

Race and Gender	Beneficiary Profile			Cost	
	Number of Beneficiaries	Number of employees	% of total within groups	Cost (R'000)	Average Cost per employee
TOTAL	1 278	2 815	45.4	16 819	13.16041
Employees with a disability	7	16	43.75	92	1314
TOTAL	1 278	2 815	45.5	16 911	13.23

Table 3.8.2: Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2016 to 31 March 2017

Salary Band	Beneficiary Profile			Costs		Total cost as a % of the total personnel expenditure
	Number of Beneficiaries	Number of employees	% of Total within salary bands	Cost (R'000)	Average Cost per employees (R)	
Lower skilled (Levels 1-2)	71	291	24.4	356.44	5.02028	2.3
Skilled (Levels 3-5)	269	503	53.5	1 709.55	6.35520	11.2
Highly skilled production (Levels 6-8)	625	1269	49.3	7 582.00	12.13120	49.8
Highly skilled supervision (Levels 9-12)	275	652	42.2	5 296.25	19.25909	34.8
Contract (Levels 3-5)	1	2	50.0	12.48	12.48000	0.1
Contract (Levels 6-8)	2	3	66.7	39.31	19.65500	0.3
Contract (Levels 9-12)	9	25	36.0	232.71	25.85667	1.5
TOTAL	1 252	2 745	45.6	152 28.74	42.76578	100

Table 3.8.3: Performance Rewards by critical occupation for the period 1 April 2016 to 31 March 2017

Critical Occupations	Beneficiary Profile			Cost	
	Number of Beneficiaries	Number of employees	% of Total within occupation	Cost (R'000)	Average Cost per employee
Artisans	26	51	51	203.72	7.835385
Agriculture advisors	311	827	37.6	4741.16	15.24489
Animal Health Technicians	114	320	35.6	1670.49	14,653.39
Engineering Technicians	10	42	23.8	185.34	18.534
Engineers	3	9	33.3	96.38	32.12667
Meat Inspectors	13	17	76.5	219.24	16.86462
Scientist	25	68	36.8	472.29	18.8916
Scientific Technicians	21	37	56.8	441.01	21.00048
State Veterinarian Technologist	5	15	33.3	74.33	14.866

Critical Occupations	Beneficiary Profile			Cost	
	Number of Beneficiaries	Number of employees	% of Total within occupation	Cost (R'000)	Average Cost per employee
State Veterinarians	13	25	52	315.02	24.23231
TOTAL	541	1 411	38.3416	8 418.98	15.56189

Table 3.8.4: Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2016 to 31 March 2017

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	31	44	70.5	979.71	31.603548	1.94
Band B	11	16	68.8	504.33	45.848182	2.68
Band C	3	3	-	198.09	66.03	4.53
Band D	-	2	-	-	-	-
TOTAL	45	65	69.2	1 682.13	37.380667	2.2

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 2016 and 31 March 2017

Salary Band	1 April 2016		31 March 2017		Change	
	Number	% of total	Number	% of total	Number	% Change
Contract (Levels 6-8)	1	-	-	-	-	-
Contract (Levels 9-12)	25	92.6	27	100.0	2	7.41
TOTAL	26	96.30	27	100	2	7.41

Table 3.9.2: Foreign workers by major occupation for the period 1 April 2016 and 31 March 2017

Major Occupation	01 April 2016		31 March 2017		Change	
	Number	% of total	Number	% of total	Number	% Change
Professionals and managers	25	96.2	27	100	2	7.41
Technicians and associated professionals	1	-	-	-	-	-
TOTAL	26	96.30	27	100	2	7.41

3.10 Leave utilisation

The Public Service Commission has 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 January 2016 to 31 December 2016

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 skilled (Levels 1-2)	2 428	63.8	232	12.8	10	1 165
Skilled (Levels 3-5)	3 148	53.3	363	20.1	9	2 133
Highly skilled production (Levels 6-8)	6 794	57.6	771	42.7	9	9 030
Highly skilled supervision (Levels 9-12)	3 209	60.4	405	22.4	8	7 066
Senior management (Levels 13-16)	204	55.9	35	1.9	6	795
TOTAL	15 783	58.2	1 806	100.0	9	20 189

Table 3.10.2: Disability leave (temporary and permanent) for the period 1 January 2016 to 31 December 2016

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)	168	14.9	5	3.3	34	75
Skilled (Levels 3-5)	443	5.6	6	1.4	74	303
Highly skilled production (Levels 6-8)	619	4.0	8	1.3	77	791
Highly skilled supervision (Levels 9-12)	221	11.3	5	2.3	44	544
Senior management (Levels 13-16)	6	416.7	1	16.7	6	22
Total	1 457	1.7	25	1.7	58	1 735

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 January 2016 to 31 December 2016

Salary Band	Total days taken	No of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	6063	332	18
Skilled (Levels 3-5)	13355	591	19
Highly skilled production (Levels 6-8)	29191	1331	22
Highly skilled supervision (Levels 9-12)	16 512	717	23
Senior management (Levels 13-16)	1 310	68	19
TOTAL	66 431	3 039	22

Table 3.10.4: Capped leave for the period 1 January 2016 to 31 December 2016

Salary band	Total days of capped leave taken	No of employees using capped leave	Av no of days taken per employee	Av capped leave per employee as on (31 December 2016)
Lower Skilled (Levels 1-2)	10	4	2.5	19.48
Skilled (Levels 3-5)	70.75	12	5.9	76.19
Highly skilled production (Levels 6-8)	148	18	8.22	115.04
Highly skilled supervision (Levels 9-12)	65	14	4.64	125
Senior Management (Level 13-16)	-	-	-	115.89
TOTAL	293.75	48	6.12	105.17

The following table summarise 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 2016 and 31 March 2017

Reason	Total Amount (R'000)	Number of Employees	Average per Employee (R'000)
Leave pay out for 2016/17 due to non-utilisation of leave for the previous cycle	74	2	37 073
Capped leave pay out on termination of service for 2016/17	18 053	132	136 764
Current leave pay out on termination of service for 2016/17	486	28	17 374
TOTAL	18 613	162	114 898

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
All employees are regarded to be at risk.	<ul style="list-style-type: none"> • Counselling services were offered to 133 employees as part of preventative approach in managing HIV and AIDS. • Educational training on Sexually Transmitted Infection, HIV and AIDS including TB management was delivered to 1204 employees. • 13 564 condoms were distributed. • Voluntary Counselling and Testing (VCT) for HIV which involves pre testing and post testing counselling sessions was done to 272 employees.

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.	✓		Corporate Advisory Services Director: Mrs Nonzwakazi Shitlhelani
2. Does the Department have a dedicated unit or have you designated specific staff members to promote 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.	✓		The Department does have an Employee Health and Wellness Unit with a total of seven (7) employees. A budget of R279 191 was allocated for 2016/17 financial year.
3. Has the Department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of the programme.	✓		Counselling services were offered to 133 employees as part of preventative approach in managing HIV, AIDS and TB. Educational training on Sexually Transmitted Infection, HIV and AIDS including TB management was delivered to 1204 employees. 13 564 condoms were distributed. Voluntary Counselling and Testing (VCT) for HIV which involves pre-testing and post-testing counselling sessions were conducted to 272 employees.
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.		✓	The Department does not have HIV and AIDS Committee but has a Wellness Forum where wellness issues including HIV and AIDS are discussed.
5. Has the Department reviewed the employment policies and practices of your department 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.	✓		The Department is currently implementing a policy which is due for review by the end of 2017/18 financial year.
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.	✓		Awareness sessions on HIV, AIDS and TB management that also focus on promoting respect for human dignity were conducted in 206/17, and 1204 employees were reached.

Question	Yes	No	Details, if yes
7. Does the Department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	✓		178 employees were tested and screened on HIV, AIDS and TB for 16/17 financial year
8. Has the Department developed measures/ indicators to monitor & evaluate the impact of your health promotion programme? If so, list these measures/indicators.	✓		A Knowledge, Attitude, Prevalence and Behaviour Attitude (KAPB) survey was conducted and recommendations are currently implemented. Quarter Forum Meetings that are coordinated by the Office of the Premier are attended to discuss progress report.

3.12 Labour Relations

Table 3.12.1: Collective agreements for the period 1 April 2016 and 31 March 2017

Subject matter	Date
Nil	N/A

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

Total number of Collective agreements	Nil
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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 2016 and 31 March 2017

Outcomes of disciplinary hearings	Number	Percentage of Total
Correctional counselling	-	-
Verbal warning	-	-
Written warning	2	6.8
Final written warning	12	41.3
Suspended without pay	6	20.6
Fine	-	-
Demotion	-	-
Dismissal	1	3.4
Not guilty	2	6.8
Case withdrawn	6	20.6
Total	29	100.0

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

Total number of Disciplinary hearing finalised	5
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Table 3.12.3: Types of misconduct addressed at disciplinary hearings for the period 1 April 2016 and 31 March 2017

Type of misconduct	Number	Percentage of Total
Alleged Fraud	3	6.8
Absence Without Authority	6	13.6
Alleged poor work performance	-	-
Misuse of Govt. vehicles	3	6.8
Wilful damage or negligence of government property	16	36.3
Alleged Financial Mismanagement	7	15.9
Alleged Assault	1	2.2
Alleged Insubordination	8	18.1
Alleged under influence of alcohol	-	-
TOTAL	44	100

Table 3.12.4: Grievances logged for the period 1 April 2016 and 31 March 2017

Grievances	Number	% of Total
Number of grievances resolved	14	73.6
Number of grievances not resolved	5	26.4
Total number of grievances lodged	19	100%

Table 3.12.5: Disputes logged with Councils for the period 1 April 2016 and 31 March 2017

Disputes	Number	% of total
Number of disputes upheld	2	50%
Number of disputes dismissed	2	50%
Total number of disputes lodged	4	100%

Table 3.12.6: Strike actions for the period 1 April 2016 and 31 March 2017

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

Table 3.12.7: Precautionary suspensions for the period 1 April 2016 and 31 March 2017

Number of people suspended	1
Number of people whose suspension exceeded 30 days	-
Average number of days suspended	21
Cost (R'000) of suspensions	31 381.53

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 2016 and the 31 March 2017

Occupational Categories	Gender	Number of employees as at 1 April 2016	Training needs identified at the start of the reporting period			Total
			Learnerships	Skills Programmes & other short courses	Other forms of training	
Legislators, senior officials and managers	Female	24	-	16	-	16
	Male	41	-	81	-	81
Professionals	Female	216	-	33	-	33
	Male	461	-	17	-	17
Technicians and associate professionals	Female	692	-	14	-	14
	Male	585	-	18	-	18
Clerks	Female	177	46	168	-	168
	Male	328	15	141	-	141
Service and sales workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	138	-	38	-	38
	Male	153	-	8	-	8
Sub totals	Female	1 247	46	269	-	269
	Male	1 568	15	265	-	265
Total		2 815	61	534	-	534

Table 3.13.2: Training provided for the period 1 April 2016 and 31 March 2017

Occupational Categories	Gender	Number of employees as at 1 April 2016	Training provided within the reporting period			Total
			Learnerships	Skills Programmes & other short courses	Other forms of training	
Legislators, senior officials and managers	Female	24	-	147	-	147
	Male	41	-	179	-	179
Professionals	Female	216	-	3	-	3
	Male	461	-	1	-	1
Technicians and associate professionals	Female	692	-	27	-	27
	Male	585	-	22	-	22

Occupational Categories	Gender	Number of employees as at 1 April 2016	Training provided within the reporting period			Total
			Learnerships	Skills Programmes & other short courses	Other forms of training	
Clerks	Female	177	47	443	-	443
	Male	328	16	175	-	175
Service and sales workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	138	-	57	-	57
	Male	153	-	44	-	44
Sub Gender Totals	Female	1 247	47	677	-	677
	Male	1 568	16	421	-	421
Total		2 815	63	1 098	-	1 098

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 2016 and March 2017

Nature of injury on duty	Number	% of total
Required basic medical attention only	5	83.3%
Temporary Total Disablement	-	-
Permanent Disablement	1	16.6%
Fatal	-	-
Total	6	100%

3.15 Utilisation of Consultants

The following tables relate 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:

- The rendering of expert advice;
- The drafting of proposals for the execution of specific tasks; and
- 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 2016 and 31 March 2017

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
None			-

Total number of projects	Total individual consultants	Total duration work days	Total contract value in Rand
None			-

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2016 and 31 March 2017

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
None			

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2016 and 31 March 2017

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
None			-

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
None			-

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2016 and 31 March 2017

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
None			

3.16 Severance Packages

Table 3.16.1: Granting of employee initiated severance packages for the period 1 April 2016 and 31 March 2017

Salary Band	No of applications received	No of applications referred to the MPSA	No of applications supported by MPSA	No of Packages approved by department
Lower Skilled (Salary Level 1-2)	-	-	-	-
Skilled (Salary Level 3-5)	-	-	-	-
Highly Skilled Production (Salary Level 6-8)	-	-	-	-
Highly Skilled Production (Salary Level 9-12)	-	-	-	-
Senior Management (Salary Level 13 and higher)	-	-	-	-
Total	-	-	-	-

PART E:

FINANCIAL INFORMATION



REPORT OF THE AUDITOR GENERAL

Report of the auditor-general to Eastern Cape Provincial Legislature on vote no. 8: Eastern Cape Department of Rural Development and Agrarian Reform

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Eastern Cape Department of Rural Development and Agrarian Reform set out on pages 139 to 207, which comprise the appropriation statement, statement of financial position as at 31 March 2017, and the statement of financial performance and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Rural Development and Agrarian Reform as at 31 March 2017, and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standard (MCS) and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the Division of Revenue Act of South Africa, 2016 (Act No. 3 of 2016)(DoRA).

Basis for opinion

3. 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.
4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' Code of ethics for professional accountants (IESBA code) together with the 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.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

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

Irregular expenditure

7. Irregular expenditure of R1,3 million that has accumulated over a number of years and that has not been recovered, written off or condoned is disclosed in note 24 to the financial statements.

Responsibilities of the accounting officer

8. 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 for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
9. In preparing the financial statements, the accounting officer is responsible for assessing the Department of Rural Development and Agrarian Reform'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 accounting officer either intends to liquidate department's or to cease operations, or has no realistic alternative but to do so.

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

10. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to the auditor's report.

Report on the audit of the annual performance report**Introduction and scope**

12. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
13. My procedures address the reported performance information, which must be based on the approved performance planning documents of the department. I have not evaluated the completeness and appropriateness of the performance indicators/measures included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to 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.

14. 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 annual performance report of the department for the year ended 31 March 2017:

Programmes	Pages in the annual performance report
Programme 3 – Farmer support and development	45 - 49
Programme 4 – Veterinary services	50 - 56
Programme 8 – Rural development	71 -74

15. 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.
16. I did not identify any material findings on the usefulness and reliability of the reported performance information for the following programmes:
- Programme 3 – Farmer support and development
 - Programme 4 – Veterinary services
 - Programme 8 – Rural development

Other matters

17. I draw attention to the matters below.

Achievement of planned targets

18. Refer to the annual performance report on pages 33 to 74 for information on the achievement of planned targets for the year and explanations provided for the under/overachievement of a significant number of targets.

Adjustment of material misstatements

19. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were on the reported performance information of Programme 4 – veterinary services. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

Report on audit of compliance with legislation

Introduction and scope

20. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the compliance of the department with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
21. I did not identify any instances of material non-compliance with specific matters in key legislation, as set out in the general notice issued in terms of the PAA.

Other information

22. The Department of Rural Development and Agrarian Reform accounting officer is responsible for the other information. The other information comprises the information included in the annual report which includes the accounting officer's report, the audit committee's report. The other information does not include the financial statements, the auditor's report thereon and those selected programmes presented in the annual performance report that have been specifically reported on in the auditor's report.
23. 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 thereon.
24. 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. If, based on the work I have performed on the other information obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact.
25. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report on that fact. I have nothing to report in this regard.

Internal control deficiencies

26. 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 thereon. I did not identify any significant deficiencies in internal control.

Auditor General

East London

31 July 2017



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general’s responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements, and the procedures performed on reported performance information for selected programmes and on the department’s compliance with respect to the selected subject matters.

Financial statements

2. In addition to my responsibility for the audit of the financial statements as described in the auditor’s report, I also:
 - identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department’s internal control.
 - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting officer.
 - conclude on the appropriateness of the accounting officer’s use of the going concern basis of accounting in the preparation of the financial statements for the Department of Rural Development and Agrarian Reform. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify the opinion on the financial statements. My conclusions are based on the information available to me at the date of the auditor’s report. However, future events or conditions may cause a department to cease to continue as a going concern.
 - evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
 - obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

Communication with those charged with governance

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

4. I also confirm to the accounting officer that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and here applicable, related safeguards.

Appropriation per programme										
APPROPRIATION STATEMENT	2016/17					2015/16				
	Adjusted Appropriation	Shifting of Funds	Virements	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
Programmes	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
1. Administration	449 607	-	3 950	453 557	433 493	20 064	100.0%	425 503	432 510	
2. Sustainable Resource Management	119 447	-	(4 236)	115 211	114 516	695	99.4%	124 922	124 663	
3. Farmer Support & Development	810 176	-	1 100	811 276	805 544	5 732	99.3%	660 690	647 964	
4. Veterinary Services	292 992	-	3 681	296 673	295 262	1 411	99.5%	271 446	271 347	
5. Research and Technology	176 022	-	610	176 632	176 281	351	99.8%	142 031	142 316	
6. Agricultural Economics Services	34 562	-	7	34 569	33 839	730	97.9%	55 653	52 456	
7. Structured Agricultural Education and Training	148 224	-	(5 255)	142 969	141 539	1 430	99.0%	138 190	132 743	
8. Rural Development	182 053	-	143	182 196	182 121	75	100.0%	162 341	162 165	
Subtotal	2 213 083	-	-	2 213 083	2 182 595	30 488	98.6%	1 980 776	1 966 164	
Statutory Appropriation	2 039	-	-	2 039	1 934	105	94.9%	1 906	1 901	
Provincial MEC	2 039	-	-	2 039	1 934	105	94.9%	1 906	1 901	
TOTAL	2 215 122	-	-	2 215 122	2 184 529	30 593	98.6%	1 982 682	1 968 065	

	2016/17		2015/16	
	Final Appropriation	Actual Expenditure	Final Appropriation	Actual Expenditure
TOTAL (brought forward)	2 215 122		1 982 682	
Reconciliation with statement of financial performance				
ADD	-			
Departmental receipts	19 575		699	
Actual amounts per statement of financial performance (total revenue)	2 234 697		1 983 381	
Actual amounts per statement of financial performance (total expenditure)		2 184 529		1 968 065

Appropriation per economic classification										
Economic classification	2016/17					2015/16				
	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	1 701 722	-	(29 908)	1 671 814	1 669 561	2 253	99.9%	1 581 988	1 565 030	
Compensation of employees	1 123 071	-	(8 000)	1 115 071	1 112 748	2 323	99.8%	1 056 336	1 055 869	
Salaries and wages	972 741	(1 238)	(6 719)	964 784	960 658	4 126	99.6%	924 518	910 044	
Social contributions	150 330	1 238	(1 281)	150 287	152 090	(1 803)	101.2%	131 818	145 825	
Goods and services	578 651	-	(21 908)	556 743	556 760	(17)	100.0%	525 644	508 571	
Administrative fees	1 992	(606)	-	1 386	1 343	43	96.9%	2 057	1 834	
Advertising	8 255	1 587	(17)	9 825	8 995	830	91.5%	7 189	7 005	
Minor assets	3 573	(422)	(120)	3 031	3 403	(372)	112.3%	5 051	2 212	
Audit costs: External	5 451	(80)	-	5 371	5 371	-	100.0%	6 283	6 282	
Bursaries: Employees	599	(279)	-	320	320	-	100.0%	191	190	
Catering: Departmental activities	6 701	1 402	443	8 546	8 217	329	96.1%	5 380	5 072	
Communication	19 299	746	-	20 045	19 900	145	99.3%	21 130	20 449	
Computer services	20 252	1 816	-	22 068	21 850	218	99.0%	16 430	15 507	
Consultants: Business and advisory services	2 629	(1 063)	(104)	1 462	1 365	97	93.4%	1 842	1 286	
Infrastructure and planning services	7 249	90	(1 300)	6 039	5 778	261	95.7%	11 053	9 567	
Laboratory services	2	(1)	-	1	-	1	-	13	-	
Legal services	2 083	-	-	2 083	1 782	301	85.5%	1 887	1 874	
Contractors	59 806	(9 031)	(18 384)	32 391	32 252	139	99.6%	22 835	22 355	
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	
Entertainment	276	(48)	-	228	210	18	92.1%	239	196	
Fleet services	17 723	5 338	-	23 061	22 451	610	97.4%	16 643	16 921	
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	357	353	
Inventory: Farming supplies	215 887	9 902	3 113	228 902	226 482	2 420	98.9%	202 762	196 412	
Inventory: Food and food supplies	540	(136)	-	404	389	15	96.3%	1 402	1 394	

Appropriation per economic classification									
2016/17					2015/16				
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
Inventory: Fuel, oil and gas	998	(101)	(148)	749	727	22	97.1%	1 504	1 238
Inventory: Learner and teacher support material	41	(10)	-	31	28	3	90.3%	50	5
Inventory: Materials and supplies	3 453	(302)	-	3 151	2 947	204	93.5%	2 817	10 344
Inventory: Medical supplies	1 128	(813)	-	315	310	5	98.4%	214	195
Inventory: Medicine	30 531	(88)	(1 100)	29 343	29 046	297	99.0%	27 280	26 937
Inventory: Other supplies	2 865	(40)	(16)	2 809	2 670	139	95.1%	1 265	1 089
Consumable supplies	21 689	(2 517)	(47)	19 125	19 714	(589)	103.1%	22 283	7 622
Consumable: Stationery, printing and office supplies	7 275	(557)	(54)	6 664	6 392	272	95.9%	5 754	7 589
Operating leases	12 206	258	-	12 464	11 921	543	95.6%	12 935	8 212
Property payments	13 723	(189)	-	13 534	14 591	(1 057)	107.8%	14 283	16 848
Travel and subsistence	71 932	3 379	18	75 329	80 791	(5 462)	107.3%	83 900	87 300
Training and development	24 325	(7 992)	(4 300)	12 033	12 739	(706)	105.9%	14 801	13 182
Operating payments	10 355	(2 452)	(17)	7 886	8 167	(281)	103.6%	9 456	12 088
Venues and facilities	3 802	392	125	4 319	4 203	116	97.3%	3 212	3 137
Rental and hiring	2 012	1 817	-	3 829	2 406	1 423	62.8%	3 146	3 876
Interest on rent on land	-	-	-	-	53	(53)	-	8	590
Interest paid	-	-	-	-	53	(53)	-	8	590
Transfers and subsidies	271 241	-	8 000	279 241	278 370	871	99.7%	221 374	221 232
Departmental agencies and accounts	197 793	-	-	197 793	197 767	26	100.0%	153 573	153 573
Departmental agencies and accounts(non-business entities)	197 793	-	-	197 793	197 767	26	100.0%	153 573	153 573
Non-profit institutions	54 071	-	-	54 071	54 071	-	100.0%	43 875	43 875
Households	19 377	-	8 000	27 377	26 532	845	96.9%	23 926	23 784
Other transfers to households	19 377	-	8 000	27 377	26 532	845	96.9%	23 926	23 784
Payments for capital assets	213 168	-	21 908	235 046	227 577	7 469	96.8%	159 320	154 342
Buildings and other fixed structures	119 081	(6 245)	11 311	124 147	122 781	1 366	98.9%	81 537	79 006

Appropriation per economic classification									
2016/17					2015/16				
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
Other fixed structures	119 081	(6 245)	11 311	124 147	122 781	1 366	98.9%	81 537	79 006
Machinery and equipment	63 357	6 273	8 610	78 240	74 009	4 231	94.6%	59 372	57 098
Transport equipment	26 316	2 116	-	28 432	28 547	(115)	100.4%	20 549	19 818
Other machinery and equipment	37 041	4 157	8 610	49 808	45 462	4 346	91.3%	38 823	37 280
Biological assets	30 700	(28)	1 987	32 659	30 787	1 872	94.3%	15 411	15 238
Software and other intangible assets	-	-	-	-	-	-	-	3000	3000
Payments for financial assets	20 000	-	9 021	29 021	9 021	20 000	31.1%	20 000	27 461
TOTAL	2 215 122	-	-	2 215 122	2 184 529	30 593	98.6%	1 982 682	1 968 065

Statutory Appropriation per economic classification									
2016/17					2015/16				
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	2 039	-	-	2 039	1 934	105	94.9%	1 906	1 901
Compensation of employees	2 039	-	-	2 039	1 934	105	94.9%	1 906	1 901
TOTAL	2 039	-	-	2 039	1 934	105	94.9%	1 906	1 901

PROGRAMME 1: ADMINISTRATION									
2016/17					2015/16				
	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
1.1 Office of the MEC	12 061	-	(1 134)	10 927	11 020	(93)	100.9%	9 525	9 728
1.2 Senior Management	64 875	-	(2 343)	62 532	41 937	20 595	67.1%	62 191	69 435
1.3 Corporate Services	207 740	-	8 521	216 261	216 194	67	100.0%	197 429	196 892
1.4 Financial Management	155 492	-	(479)	155 013	155 511	(498)	100.3%	147 823	148 130
1.5 Communication Services	9 439	-	(615)	8 824	8 831	(7)	100.1%	8 535	8 325
Total for sub programmes	449 607	-	3 950	453 557	433 493	20 064	95.6%	425 503	432 510
Economic classification									
Current payments	393 051	-	(4 050)	389 001	390 325	(1 324)	100.3%	364 799	363 035
Compensation of employees	286 951	-	(4 078)	282 873	283 657	(784)	100.3%	265 753	265 599
Salaries and wages	249 277	(859)	(3 995)	244 423	245 360	(937)	100.4%	232 186	228 023
Social contributions	37 674	859	(83)	38 450	38 297	153	99.6%	33 567	37 576
Goods and services	106 100	-	28	106 128	106 668	(540)	100.5%	99 038	96 846
Administrative fees	328	(96)	-	232	294	(62)	126.7%	196	211
Advertising	6 061	1 074	-	7 135	7 159	(24)	100.3%	6 093	5 954
Minor assets	714	(176)	(115)	423	299	124	70.7%	504	207
Audit costs: External	5 451	(80)	-	5 371	5 371	-	100.0%	6 216	6 215
Bursaries: Employees	599	(279)	-	320	320	-	100.0%	191	190
Catering: Departmental activities	1 135	763	214	2 112	2 020	92	95.6%	234	191
Communication	12 987	425	-	13 412	13 321	91	99.3%	15 307	14 716
Computer services	14 433	1 257	-	15 690	15 651	39	99.8%	13 059	12 801
Consultants: Business and advisory services	2 390	(824)	(104)	1 462	1 365	97	93.4%	1 761	1 286
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	2 083	-	-	2 083	1 782	301	85.5%	1 887	1 874
Contractors	2 343	(1 168)	-	1 175	1 036	139	88.2%	1 033	898

PROGRAMME 1: ADMINISTRATION									
2016/17					2015/16				
	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
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	181	(37)	-	144	133	11	92.4%	154	139
Fleet services	2 697	806	-	3 503	2 964	539	84.6%	540	989
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	732	(657)	-	75	75	-	100.0%	219	219
Inventory: Food and food supplies	192	(142)	-	50	51	(1)	102.0%	759	751
Inventory: Fuel, oil and gas	66	(66)	-	-	-	-	-	240	34
Inventory: Materials and supplies	218	(21)	-	197	162	35	82.2%	5	24
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 421	(158)	-	1 263	1 125	138	89.1%	1 372	1 107
Consumable: Stationery, printing and office supplies	2 441	(63)	(49)	2 329	2 084	245	89.5%	1 913	1 694
Operating leases	9 985	(9)	-	9 976	9 800	176	98.2%	11 428	6 903
Property payments	11 332	(992)	-	10 340	11 616	(1 276)	112.3%	10 865	13 658
Travel and subsistence	18 100	1 459	75	19 634	20 614	(980)	105.0%	20 839	21 520
Training and development	5 665	(1 328)	(300)	4 037	4 029	8	99.8%	1 215	1 159
Operating payments	2 387	(713)	-	1 674	1 936	(262)	115.7%	2 179	2 410
Venues and facilities	1 983	612	307	2 902	2 821	81	97.2%	728	713
Rental and hiring	176	413	-	589	587	2	99.7%	101	983
Interest and rent on land	-	-	-	-	53	(53)	-	8	590
Interest paid	-	-	-	-	53	(53)	-	8	590
Transfers and subsidies	19 377	-	8 000	27 377	26 532	845	96.9%	23 926	23 784
Households	19 377	-	8 000	27 377	26 532	845	96.9%	23 926	23 784
Other transfers to households	19 377	-	8 000	27 377	26 532	845	96.9%	23 926	23 784
Payments for capital assets	17 179	-	-	17 179	16 636	543	96.8%	16 778	18 230

PROGRAMME 1: ADMINISTRATION									
2016/17					2015/16				
	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
Machinery and equipment	17 179	-	-	17 179	16 636	543	96.8%	13 778	15 230
Transport equipment	6 459	1 727	-	8 186	8 158	28	99.7%	4 462	3 732
Other machinery and equipment	10 720	(1 727)	-	8 993	8 478	515	94.3%	9 316	11 498
Software and other intangible assets	-	-	-	-	-	-	-	3000	3000
Payments for financial assets	20 000	-	-	20 000	0	20 000	100.0%	20 000	27 461
TOTAL	449 607	-	3 950	453 557	433 493	20 064	95.6%	425 503	432 510

1.1 Office of the MEC									
2016/17					2015/16				
	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
Economic classification	12 007	-	(1 134)	10 873	11 007	(134)	101.2%	9 459	9 678
Current payments	5 630	-	(1 134)	4 696	4 679	17	99.6%	4 373	4 368
Compensation of employees	6 177	-	-	6 177	6 328	(151)	102.4%	5 086	5 310
Goods and services	54	-	-	54	13	41	24.1%	66	50
Payments for capital assets	54	-	-	54	13	41	24.1%	66	50
Machinery and equipment	54	-	-	54	13	41	24.1%	66	50
TOTAL	12 061	-	(1 134)	10 927	11 020	(93)	100.9%	9 525	9 728

1.2 Senior Management									
2016/17					2015/16				
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	44 689	-	(2 343)	42 346	41 784	562	98.7%	42 004	41 820
Compensation of employees	34 643	-	(3 310)	31 333	31 332	1	100.0%	31 454	31 436
Goods and services	10 046	-	967	11 013	10 452	561	94.9%	10 550	10 384
Payments for capital assets	186	-	-	186	153	33	82.3%	187	154
Machinery and equipment	186	-	-	186	153	33	82.3%	187	154
Payments for financial assets	20 000	-	-	20 000	-	20 000	100.0%	20 000	27 461
TOTAL	64 875	-	(2 343)	62 532	41 937	20 595	67.1%	62 191	69 435

1.3 Corporate Services									
2016/17					2015/16				
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	179 831	-	521	180 352	181 518	(1 166)	100.6%	165 727	162 956
Compensation of employees	107 762	-	1 360	109 122	110 143	(1 021)	100.9%	100 926	100 932
Goods and services	72 069	-	(839)	71 230	71 375	(145)	100.2%	64 793	61 434
Interest and rent on land	-	-	-	-	-	-	-	8	590
Transfers and subsidies	19 377	-	8 000	27 377	26 532	845	96.9%	23 926	23 784
Households	19 377	-	8 000	27 377	26 532	845	96.9%	23 926	23 784
Payments for capital assets	8 532	-	-	8 532	8 144	388	95.5%	7 776	10 152
Machinery and equipment	8 532	-	-	8 532	8 144	388	95.5%	7 776	10 152
TOTAL	207 740	-	8 521	216 261	216 194	67	100.0%	197 429	196 692

1.4 Financial Management									
2015/16					2014/15				
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	147 302		(479)	146 823	147 399	(576)	100.4%	139 339	140 521
Compensation of employees	131 813		(379)	131 434	131 315	119	99.9%	122 865	122 864
Goods and services	15 489		(100)	15 389	16 084	(695)	104.5%	16 474	17 657
Interest and rent on land	-	-	-	-	-	-	-	-	-
Payments for capital assets	8 190	-	-	8 190	8 112	78	99.0%	8 484	7 609
Machinery and equipment	8 190	-	-	8 190	8 112	78	99.0%	5 484	4 609
Software and other intangible assets	-	-	-	-	-	-	-	3 000	3 000
TOTAL	155 492	-	(479)	155 013	155 511	(498)	100.3%	147 823	148 130

1.5 Communication Services									
2016/17					2015/16				
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	9 222	-	(615)	8 607	8 617	(10)	100.1%	8 270	8 060
Compensation of employees	6 903	-	(615)	6 288	6 188	100	98.4%	6 135	5 999
Goods and services	2 319	-	-	2 319	2 429	(110)	104.7%	2 135	2 061
Payments for capital assets	217	-	-	217	214	3	98.6%	265	265
Machinery and equipment	217	-	-	217	214	3	98.6%	265	265
TOTAL	9 439	-	(615)	8 824	8 831	(7)	100.1%	8 535	8 325

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT									
2016/17									
	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
2.1 Engineering Service	60 288	-	(2 680)	57 608	57 157	451	99.2%	67 452	66 904
2.2 Land Care	11 632	-	-	11 632	11 621	11	99.9%	11 666	12 118
2.3 Land use management	47 527	-	(1 556)	45 971	45 738	233	99.5%	45 804	45 641
Total for sub programmes	119 447	-	(4 236)	115 211	114 516	695	99.4%	124 922	124 663
Economic classification									
Current payments	113 697	-	(4 236)	109 461	108 847	614	99.4%	112 680	113 038
Compensation of employees	86 817	-	(4 237)	82 580	82 360	220	99.7%	81 115	81 110
Salaries and wages	75 586	(169)	(3 913)	71 504	71 431	73	99.9%	71 106	70 404
Social contributions	11 231	169	(324)	11 076	10 929	147	98.7%	10 009	10 706
Goods and services	26 880	-	1	26 881	26 487	394	98.5%	31 565	31 928
Administrative fees	284	(109)	-	175	166	9	94.9%	314	297
Advertising	424	(47)	-	377	368	9	97.6%	128	117
Minor assets	326	(5)	-	321	242	79	75.4%	423	386
Catering: Departmental activities	641	(72)	-	569	563	6	98.9%	594	584
Communication(G&S)	4	1	-	5	3	2	60.0%	6	-
Computer services	993	(31)	-	962	937	25	97.4%	783	717
Infrastructure and planning services	-	87	-	87	87	-	100.0%	4 814	4 669
Contractors	6 587	(11)	-	6 576	6 560	16	99.8%	8 516	8 984
Entertainment	4	-	-	4	2	2	50.0%	8	2
Fleet services	2 609	47	-	2 656	2 607	49	98.2%	2 522	2 516
Inventory: Farming supplies	1 334	80	-	1 414	1 397	17	98.8%	904	894
Inventory: fuel, oil and gas	59	19	-	78	74	4	94.9%	22	22
Inventory: Materials and supplies	819	-	-	819	818	1	99.9%	880	878
Inventory: Other supplies	-	200	-	200	198	2	99.0%	-	-
Consumable supplies	2 386	(318)	-	2 068	2 054	14	99.3%	1 272	1 251

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT									
	2016/17					2015/16			
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual expenditure R'000
Consumables: Stationery, printing and office supplies	973	(75)	-	898	823	75	91.6%	843	721
Operating leases	238	(66)	-	172	132	40	76.7%	271	215
Property payments	2	-	-	2	-	2	-	3	-
Travel and subsistence	7 882	459	1	8 342	8 387	(45)	100.5%	7 755	8 134
Training and development	353	(36)	-	317	305	12	96.2%	119	99
Operating payments	685	(87)	-	598	550	48	92.0%	1 109	1 168
Venues and facilities	157	(36)	-	121	97	24	80.2%	221	225
Rental and hiring	120	-	-	120	117	3	97.5%	58	49
Payments for capital assets	5 750	-	-	5 750	5 669	81	98.6%	12 242	11 625
Buildings and other fixed structures	-	-	-	-	-	-	-	6 912	6 511
Other fixed structures	-	-	-	-	-	-	-	6 912	6 511
Machinery and equipment	5 750	-	-	5 750	5 669	81	98.6%	5 330	5 114
Transport equipment	1 576	-	-	1 576	1 812	(236)	115.0%	1 304	1 304
Other machinery and equipment	4 174	-	-	4 174	3 857	317	92.4%	4 026	3 810
Total	119 447	-	(4 236)	115 211	114 516	695	99.4%	124 922	124 663

SUB -PROGRAMME 2.1: ENGINEERING SERVICES									
2016/17					2015/16				
Economic classification	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual expenditure R'000
Current payments	56 626	-	(2 680)	53 946	53 544	402	99.3%	56 871	56 816
Compensation of employees	48 580	-	(2 680)	45 900	45 680	220	99.5%	44 472	44 468
Goods and services	8 046	-	-	8 046	7 864	182	97.7%	12 399	12 348
Payments for capital assets	3 662	-	-	3 662	3 613	49	98.7%	10 581	10 088
Buildings and other fixed structures								6 912	6 511
Machinery and equipment	3 662	-	-	3 662	3 613	49	98.7%	3 669	3 577
Total	60 288	-	(2 680)	57 608	57 157	451	99.2%	67 452	66 904

SUB -PROGRAMME 2.2: LAND CARE									
2016/17					2015/16				
Economic classification	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual expenditure R'000
Current payments	11 632	-	-	11 632	11 621	11	99.9%	11 666	12 118
Goods and services	11 632	-	-	11 632	11 621	11	99.9%	11 666	12 118
Total	11 632	-	-	11 632	11 621	11	99.9%	11 666	12 118

SUB-PROGRAMME 2.3: LAND USE MANAGEMENT									
2016/17					2015/16				
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	45 439	-	(1 556)	43 883	43 682	201	99.5%	44 143	44 104
Compensation of employees	38 237	-	(1 557)	36 680	36 680	-	100.0%	36 643	36 642
Goods and services	7 202	-	1	7 203	7 002	201	97.2%	7 500	7 462
Payments for capital assets	2 088	-	-	2 088	2 056	32	98.5%	1 661	1 537
Machinery and equipment	2 088	-	-	2 088	2 056	32	98.5%	1 661	1 537
Total	47 527	-	(1 556)	45 971	45 738	233	99.5%	45 804	45 641

Programme 3: FARMER SUPPORT AND DEVELOPMENT									
2016/17					2015/16				
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
1.1 Farmer Settlement	238 510	-	1 402	239 912	236 065	3 847	98.4%	83 443	80 685
3.2 Extension and Advisory Service	395 819	-	(4 191)	391 628	391 217	411	99.9%	376 460	375 625
3.3 Food Security	175 847	-	3 889	179 736	178 262	1 474	99.2%	200 787	191 654
Total for sub programmes	810 176	-	1 100	811 276	805 544	5 732	99.3%	660 690	647 964
Economic classification									
Current payments	664 674		(16 200)	648 474	646 086	2 388	99.6%	588 094	577 110
Compensation of employees	332 566		(4 000)	328 566	327 312	1 254	99.6%	312 025	311 963
Salaries and wages	287 215	(65)	(4 000)	283 150	281 820	1 330	99.5%	267 033	268 886
Social contributions	45 351	65	-	45 416	45 492	(76)	100.2%	44 992	43 077
Goods and services	332 108	-	(12 200)	319 908	318 774	1 134	99.6%	276 069	265 147
Administrative fees	295	(68)	-	227	228	(1)	100.4%	918	902
Advertising	1 145	807	-	1 952	1 113	839	57.0%	599	532
Minor assets	749	(156)	-	593	562	31	94.8%	924	757
Catering, Departmental activities	1 791	404	-	2 195	2 124	71	96.8%	2 546	2 511

Programme 3: FARMER SUPPORT AND DEVELOPMENT									
2016/17					2015/16				
	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
Communication	6 169	354	-	6 523	6 512	11	99.8%	5 657	5 629
Computer services	2 710	483	-	3 193	3 193	-	100.0%	1 471	1 470
Consultants: Business and advisory services	234	(234)	-	-	-	-	-	-	-
Infrastructure and planning services	6 898	20	(1 300)	5 618	5 509	109	98.1%	-	-
Contractors	44 094	(7 961)	(16 000)	20 133	20 532	(399)	102.0%	10 203	9 303
Entertainment	20	(4)	-	16	16	-	100.0%	20	16
Fleet services	6 426	2 270	-	8 696	8 693	3	100.0%	7 896	7 867
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	357	353
Inventory: Farming supplies	207 728	8 199	5 100	221 027	219 463	1 564	99.3%	185 650	182 511
Inventory: Food and food supplies	283	16	-	299	292	7	97.7%	562	564
Inventory: Fuel, oil and gas	158	-	-	158	158	-	100.0%	637	637
Inventory: Learner and teacher support material	10	(10)	-	-	-	-	-	-	-
Inventory: Materials and supplies	942	(95)	-	847	843	4	99.5%	1 076	4 385
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	108	-	108	101	7	93.5%	-	-
Consumable supplies	15 568	(1 668)	-	13 900	13 713	187	98.7%	11 271	3 537
Consumable: Stationery, printing and office supplies	2 097	(203)	-	1 894	1 942	(48)	102.5%	1 581	1 564
Operating leases	1 294	327	-	1 621	1 451	170	89.5%	697	609
Property payments	1 066	1 012	-	2 078	2 048	30	98.6%	1 478	1 395
Travel and subsistence	21 980	(244)	-	21 736	23 684	(1 948)	109.0%	29 851	28 908
Training and development	4 328	(3 636)	-	692	1 489	(797)	215.2%	5 929	4 862
Operating payments	3 681	(1 013)	-	2 668	2 652	16	99.4%	4 045	4 130

Programme 3: FARMER SUPPORT AND DEVELOPMENT									
2016/17					2015/16				
	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
Venues and facilities	1 348	(125)	-	1 223	1 221	2	99.8%	1 754	1 771
Rental and hiring	1 094	1 417	-	2 511	1 235	1 276	49.2%	947	934
Transfers and subsidies	18 157	-	-	18 157	18 157	-	100.0%	-	-
Departmental agencies and account	14 550	-	-	14 550	14 550	-	100.0%	-	-
Departmental agencies and account(non-business entities)	14 550	-	-	14 550	14 550	-	100.0%	-	-
Non-Profit institutions	3 607	-	-	3 607	3 607	-	100.0%	-	-
Payments for capital assets	127 345	-	17 300	144 645	141 301	3 344	97.7%	72 596	70 854
Buildings and other fixed structures	102 759	(4 196)	9 111	107 674	106 436	1 238	98.9%	54 568	53 066
Other fixed structures	102 759	(4 196)	9 111	107 674	106 436	1 238	98.9%	54 568	53 066
Machinery and equipment	24 586	4 196	8 189	36 971	34 865	2 106	94.3%	18 028	17 778
Transport equipment	11 327	84	-	11 411	11 403	8	99.9%	8 322	8 322
Other machinery and equipment	13 259	4 112	8 189	25 560	23 462	2 098	91.8%	9 706	9 466
Total	810 176	-	1 100	811 276	805 544	5 732	99.3%	660 690	647 964

SUB-PROGRAMME 3.1: FARMER SETTLEMENT									
2016/17					2015/16				
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	134 407	-	(16 494)	117 913	116 818	1 095	99.1%	31 749	30 100
Compensation of employees	14 163	-	806	14 969	14 969	-	100.0%	13 024	13 023
Goods and services	120 244	-	(17 300)	102 944	101 849	1 095	98.9%	18 725	17 077
Transfer and subsidies	12 000	-	-	12 000	12 000	-	100.0%	-	-
Departmental agencies and accounts	12 000	-	-	12 000	12 000	-	100.0%	-	-
Departmental agencies(non-business entities)	12 000	-	-	12 000	12 000	-	100.0%	-	-
Payments for capital assets	92 103	-	17 896	109 999	107 247	2 752	97.5%	51 694	50 585
Buildings and other fixed structures	89 789	(3 123)	9 707	96 373	95 305	1 068	98.9%	51 068	50 013
Machinery and equipment	2 314	3 123	8 189	13 626	11 942	1 684	87.6%	626	572
Total	238 510	-	1 402	239 912	236 065	3 847	98.4%	83 443	80 685

SUB-PROGRAMME 3.2: EXTENSION AND ADVISORY SERVICES									
2016/17					2015/16				
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	370 757	-	(4 191)	366 566	366 287	279	99.9%	359 297	358 594
Compensation of employees	315 271	-	(4 191)	311 080	310 216	864	99.7%	296 110	296 098
Goods and services	55 486	-	-	55 486	56 071	(585)	101.1%	63 187	62 496
Transfer and subsidies	3 607	-	-	3 607	3 607	-	100.0%	-	-
Payments for capital assets	21 455	-	-	21 455	21 323	132	99.4%	17 163	17 031
Machinery and equipment	21 455	-	-	21 455	21 323	132	99.4%	17 163	17 031
Total	395 819	-	(4 191)	391 628	391 217	411	99.9%	376 460	375 625

SUB-PROGRAMME 3.3: FOOD SECURITY									
2016/17					2015/16				
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	159 510	-	4 485	163 995	162 981	1 014	99.4%	197 048	188 416
Compensation of employees	3 132	-	(615)	2 517	2 127	390	84.5%	2 891	2 842
Goods and services	156 378	-	5 100	161 478	160 854	624	99.6%	194 157	185 574
Transfers and subsidies	2 550	-	-	2 550	2 550	-	100.0%	-	-
Departmental agencies and accounts	2 550	-	-	2 550	2 550	-	100.0%	-	-
Payments for capital assets	13 787	-	(596)	13 191	12 731	460	96.5%	3 739	3 238
Buildings and other fixed structures	12 970	(1 073)	(596)	11 301	11 131	170	98.5%	3 500	3 053
Machinery and equipment	817	1 073	-	1 890	1 600	290	84.7%	239	185
Total	175 847	-	3 889	179 736	178 262	1 474	99.2%	200 787	191 654

Programme 4: VETERINARY SERVICES									
2016/17					2015/16				
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
1.1 Animal Health	252 018	-	4 588	256 606	256 016	590	99.8%	233 161	234 201
4.2 Export Control	8 074	-	539	8 613	8 491	122	98.6%	8 021	7 393
4.3 Veterinary Public Health	15 006	-	(105)	14 901	14 650	251	98.3%	14 083	13 812
4.4 Veterinary Laboratory Services	17 894	-	(1 341)	16 553	16 105	448	97.3%	16 181	15 941
Total for sub programmes	292 992	-	3 681	296 673	295 262	1 411	99.5%	271 446	271 347
Economic classification									
Current payments	275 118	-	3 553	278 671	277 721	950	99.7%	263 569	263 750
Compensation of employees	214 923	-	5 009	219 932	219 723	209	99.9%	209 448	209 338
Salaries and wages	186 165	(520)	5 009	190 654	189 829	825	99.6%	187 001	180 648
Social contributions	28 758	520	-	29 278	29 894	(616)	102.1%	22 447	28 690
Goods and services	60 195	-	(1 456)	58 739	57 998	741	98.7%	54 121	54 412

Programme 4: VETERINARY SERVICES									
2016/17					2015/16				
	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
Administrative fees	447	(162)	-	285	274	11	96.1%	358	192
Advertising	518	(142)	(17)	359	354	5	98.6%	310	303
Minor assets	1 351	7	(5)	1 353	296	1 057	21.9%	279	167
Catering: Departmental activities	410	(19)	-	391	384	7	98.2%	172	149
Communication	73	(22)	-	51	36	15	70.6%	80	91
Computer services	49	1	-	50	48	2	96.0%	47	45
Infrastructure and planning services	-	-	-	-	-	-	-	378	378
Laboratory services	2	(1)	-	1	-	1	-	13	-
Contractors	377	(109)	(9)	259	234	25	90.3%	726	712
Entertainment	10	(1)	-	9	9	-	100.0%	8	8
Fleet services	3 920	997	-	4 917	4 914	3	99.9%	3 698	3 698
Inventory: Farming supplies	63	(12)	-	51	32	19	62.7%	45	16
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	110	-	-	110	109	1	99.1%	97	71
Inventory: Leamer and teacher support material	3	-	-	3	-	3	-	-	-
Inventory: Materials and supplies	35	(12)	-	23	18	5	78.3%	4	4
Inventory: Medical supplies	1 118	(813)	-	305	301	4	98.7%	214	195
Inventory: Medicine	30 138	(87)	(1 100)	28 951	28 717	234	99.2%	26 902	26 686
Inventory: Other supplies	1 362	(518)	(16)	828	719	109	86.8%	1 241	1 068
Consumable supplies	768	(399)	(47)	322	1 340	(1 018)	416.1%	450	411
Consumable: Stationery, printing and office supplies	897	(70)	(5)	822	869	(47)	105.7%	728	570
Operating leases	274	16	-	290	191	99	65.9%	246	234
Property payments	235	(33)	-	202	202	-	100.0%	449	444
Travel and subsistence	14 926	1 986	(58)	16 854	16 623	231	98.6%	15 962	15 886
Training and development	163	(163)	-	-	-	-	-	117	-

Programme 4: VETERINARY SERVICES									
2016/17					2015/16				
	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
Operating payments	2 702	(433)	(17)	2 252	2 283	(31)	101.4%	1 422	2 923
Venues and facilities	189	(4)	(182)	3	2	1	66.7%	116	109
Rental and hiring	55	(7)	-	48	43	5	89.6%	59	52
Payments for capital assets	8 853	-	128	8 981	8 520	461	94.9%	7 877	7 597
Building and other fixed structures	568	-	-	568	566	2	99.6%	-	-
Machinery and equipment	8 285	-	128	8 413	7 954	459	94.5%	7 877	7 597
Transport equipment	4 029	77	-	4 106	4 029	77	98.1%	3 876	3 876
Other machinery and equipment	4 256	(77)	128	4 307	3 925	382	91.1%	4 001	3 721
Payment of financial assets	-	-	9 021	9 021	9 021	-	100%	-	-
Total	292 992	-	3 681	296 673	295 262	1 411	99.5%	271 446	271 347

SUB-PROGRAMME 4.1: ANIMAL HEALTH									
2016/17					2015/16				
	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
Economic classification	236 368	-	4 588	249 977	249 578	399	99.8%	228 036	229 189
Current payments	184 604	-	5 688	190 292	190 292	-	100.0%	181 516	181 438
Compensation of employees	51 764	-	(1 100)	50 664	50 265	399	99.2%	46 520	47 751
Goods and services	6 629	-	-	6 629	6 438	191	97.1%	5 125	5 012
Payments for capital assets	6 629	-	-	6 629	6 438	191	97.1%	5 125	5 012
Machinery and equipment	-	-	9 021	9 021	9 021	-	100%	-	-
Payment of financial assets	-	-	-	-	-	-	-	-	-
Total	252 018	-	4 588	256 606	256 016	590	99.8%	2 33 161	234 201

SUB -PROGRAMME 4.2: EXPORT CONTROL									
2016/17					2015/16				
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	7 792	-	539	8 331	8 309	22	99.7%	7 477	7 039
Compensation of employees	6 010	-	586	6 596	6 597	(1)	100.0%	5 708	5 700
Goods and services	1 782	-	(47)	1 735	1 712	23	98.7%	1 769	1 339
Payments for capital assets	282	-	-	282	182	100	64.5%	544	354
Machinery and equipment	282	-	-	282	182	100	64.5%	544	354
Total	8 074	-	539	8 613	8 491	122	98.6%	8 021	7 393

SUB -PROGRAMME 4.3: VETERINARY PUBLIC HEALTH									
2016/17					2015/16				
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	14 913	-	(233)	14 680	14 471	209	98.6%	14 018	13 767
Compensation of employees	12 102	-	76	12 178	12 177	1	100.0%	11 322	11 321
Goods and services	2 811	-	(309)	2 502	2 294	208	91.7%	2 696	2 446
Payments for capital assets	93	-	128	221	179	42	81.0%	65	45
Machinery and equipment	93	-	128	221	179	42	81.0%	65	45
Total	15 006	-	(105)	14 901	14 650	251	98.3%	14 083	13 812

SUB-PROGRAMME 4.4: VETERINARY LAB SERVICE									
2016/17					2015/16				
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	16 045	-	(1 341)	14 704	14 384	320	97.8%	14 038	13 755
Compensation of employees	12 207	-	(1 341)	10 866	10 657	209	98.1%	10 902	10 879
Goods and services	3 838	-	-	3 838	3 727	111	97.1%	3 136	2 876
Payments for capital assets	1 849	-	-	1 849	1 721	128	93.1%	2 143	2 186
Building and other fixed structure	568	-	-	568	566	2	99.6%		
Machinery and equipment	1 281	-	-	1 281	1 155	126	90.2%	2 143	2 186
Total	17 894	-	(1 341)	16 553	16 105	448	97.3%	16 181	15 941

PROGRAMME 5: RESEARCH AND TECHNOLOGY DEVELOPMENT									
2016/17					2015/16				
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
5.1 Research	146 531	-	1 053	147 584	147 219	365	99.8%	135 234	135 553
5.2 Technology Transfer Services	28 013	-	(443)	27 570	27 654	(84)	100.3%	5 118	5 151
5.3 Infrastructure Support Service	1 478	-	-	1 478	1 408	70	95.3%	1 679	1 612
Total for sub programmes	176 022	-	610	176 632	176 281	351	99.8%	142 031	142 316
Economic classification									
Current payments	119 362	-	(1 700)	117 662	119 526	(1 864)	101.6%	113 315	113 400
Compensation of employees	100 749	-	610	101 359	101 357	2	100.0%	92 709	92 705
Salaries and wages	87 121	-	610	87 731	86 844	887	99.0%	80 056	79 132
Social contributions	13 628	-	-	13 628	14 513	(885)	106.5%	12 653	13 573
Goods and services	18 613	-	(2 310)	16 303	18 169	(1 866)	111.4%	20 606	20 695
Administrative fees	456	(107)	-	349	302	47	86.5%	218	184
Advertising	-	-	-	-	-	-	-	26	13
Minor assets	235	4	-	239	1914	(1 675)	800.8%	277	196
Catering: Departmental activities	45	46	-	91	76	15	83.5%	104	94

PROGRAMME 5: RESEARCH AND TECHNOLOGY DEVELOPMENT										
2016/17										
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	2015/16	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	Actual expenditure
Communication	29	(9)	-	20	12	8	60.0%	40	13	
Computer services	1 872	106	-	1 978	1 827	151	92.4%	886	291	
Consultants: Business and advisory services	5	(5)	-	-	-	-	-	60	-	
Infrastructure and planning services	327	(10)	-	317	165	152	52.1%	431	381	
Contractors	1 966	265	(175)	2 056	1 846	210	89.8%	1 919	1 802	
Entertainment	25	(2)	-	23	18	5	78.3%	18	14	
Fleet services	364	(25)	-	339	323	16	95.3%	297	240	
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-	
Inventory: Farming supplies	5 165	(403)	(1 987)	2 775	2 128	647	76.7%	8 311	6 866	
Inventory: Food and food supplies										
Inventory: Fuel, oil and gas	580	(29)	(148)	403	386	17	95.8%	508	474	
Inventory: Learner and teacher support material	28	-	-	28	28	-	100.0%	50	5	
Inventory: Materials and supplies	643	(8)	-	635	457	178	72.0%	533	428	
Inventory: Medical supplies										
Inventory: Medicine	336	-	-	336	275	61	81.8%	338	239	
Inventory: Other supplies	66	-	-	66	57	9	86.4%	24	21	
Consumable supplies	669	(28)	-	641	600	41	93.6%	517	457	
Consumable: Stationery, printing and office supplies	345	(30)	-	315	304	11	96.5%	279	250	
Operating leases	56	-	-	56	50	6	89.3%	69	53	
Property payments	541	(156)	-	385	199	186	51.7%	491	451	
Travel and subsistence	3 852	362	-	4 214	6 352	(2 138)	150.7%	3 907	6 725	
Training and development	-	-	-	-	-	-	-	-	-	
Operating payments	462	(11)	-	451	401	50	88.9%	275	658	

PROGRAMME 5: RESEARCH AND TECHNOLOGY DEVELOPMENT									
2016/17					2015/16				
	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
Venues and facilities	-	30	-	30	29	1	96.7%	209	109
Rental and hiring	546	10	-	556	420	136	75.5%	819	731
Transfers and subsidies	20 700	-	-	20 700	20 700	-	100.0%	-	-
Departmental agencies and accounts	20 700	-	-	20 700	20 700	-	100.0%	-	-
Departmental accounts(non-business entities)	20 700	-	-	20 700	20 700	-	100.0%	-	-
Payments for capital assets	35 960	-	2 310	38 270	36 055	2 215	94.2%	28 716	28 916
Buildings and other fixed structures	2 310	-	-	2 310	2 304	6	99.7%	7 187	8 793
Other fixed structures	2 310	-	-	2 310	2 304	6	99.7%	7 187	8 793
Machinery and equipment	2 950	28	323	3 301	2 964	337	89.8%	6 118	4 885
Transport equipment	703	-	-	703	700	3	99.6%	449	448
Other machinery and equipment	2 247	28	323	2 598	2 264	334	87.1%	5 669	4 437
Biological assets	30 700	(28)	1 987	32 659	30 787	1872	94.3%	15 411	15 238
Total	176 022	-	610	176 632	176 281	351	99.8%	142 031	142 316

SUB-PROGRAMME 5.1: RESEARCH									
2016/17					2015/16				
	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
Economic classification	110 583	-	(1 257)	109 326	111 140	(1 814)	101.7%	106 857	106 919
Current payments	95 788	-	1 053	96 841	96 840	1	100.0%	88 072	88 068
Compensation of employees	14 795	-	(2 310)	12 485	14 300	(1 815)	114.5%	18 785	18 851
Payments for capital assets	35 948	-	2 310	38 258	36 079	2 179	94.3%	28 377	28 634
Buildings and fixed structures	2 310	-	-	2 310	2 304	6	99.7%	7 187	8 793
Machinery and equipment	2 938	28	323	3 289	2 988	301	90.8%	5 779	4 603
Biological assets	30 700	(28)	1 987	32 659	30 787	1 872	94.3%	15 411	15 238
Total	146 531	-	1 053	147 584	147 219	365	99.8%	135 234	135 553

SUB -PROGRAMME 5.2: TECHNOLOGY TRANSFER SERVICES									
2016/17					2015/16				
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	7 301	-	(443)	6 858	6 942	(84)	101.2%	5 038	5 098
Compensation of employees	4 961	-	(443)	4 518	4 517	1	100.0%	4 637	4 637
Goods and services	2 340	-	-	2 340	2 425	(85)	103.6%	401	461
Transfers and subsidies	20 700	-	-	20 700	20 700	-	100.0%	-	-
Departmental agencies and accounts	20 700	-	-	20 700	20 700	-	100.0%	-	-
Payments for capital assets	12	-	-	12	12	-	100.0%	80	53
Machinery and equipment	12	-	-	12	12	-	100.0%	80	53
Total	28 013	-	(443)	27 570	27 654	(84)	100.3%	5 118	5 151

SUB -PROGRAMME 5.3: INFRASTRUCTURE SUPPORT SERVICES									
2016/17					2015/16				
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	1 478	-	-	1 478	1 444	34	97.7%	1 420	1 383
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	1 478	-	-	1 478	1 444	34	97.7%	1 420	1 383
Payments for capital assets	-	-	-	-	(36)	36	-	259	229
Machinery and equipment	-	-	-	-	(36)	36	-	259	229
Total	1 478	-	-	1 478	1 408	70	95.3%	1 679	1 612

PROGRAMME 6: AGRICULTURAL ECONOMICS									
2016/17					2015/16				
	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
6.1 Agri-business Development & Support	8 420	-	766	9 186	9 093	93	99.0%	30 563	27 476
6.2 Macro-Economics and Statistics	26 142	-	(759)	25 383	24 746	637	97.5%	25 090	24 980
Total for sub programmes	34 562	-	7	34 569	33 839	730	97.9%	55 653	52 456
Economic classification									
Current payments	29 289	-	7	29 296	28 623	673	97.7%	39 190	36 413
Compensation of employees	25 308	-	7	25 315	24 526	789	96.9%	24 251	24 134
Salaries and wages	21 757	361	7	22 125	21 390	735	96.7%	21 412	21 132
Social contributions	3 551	(361)	-	3 190	3 136	54	98.3%	2 839	3 002
Goods and services	3 981	-	-	3 981	4 097	(116)	102.9%	14 939	12 279
Administrative fees	115	(62)	-	53	52	1	98.1%	37	34
Advertising	101	(101)	-	-	-	-	-	28	86
Minor assets	129	(116)	-	13	12	1	92.3%	149	126
Catering: Departmental activities	109	(60)	-	49	47	2	95.9%	93	72
Computer services	195	-	-	195	194	1	99.5%	184	183
Infrastructure and planning services	24	(7)	-	17	17	-	100.0%	4 345	3 830
Contractors	30	-	-	30	29	1	96.7%	30	-
Entertainment	6	-	-	6	6	-	100.0%	6	2
Fleet services	167	1 031	-	1 198	1 198	-	100.0%	158	158
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	5	(5)	-	-	-	-	-	5	3
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	4 312
Consumable supplies	132	(50)	-	82	37	45	45.1%	6 845	412
Consumable: Stationery, printing and office supplies	228	(114)	-	114	114	-	100.0%	142	132
Property payments	-	-	-	-	-	-	-	-	-

PROGRAMME 6: AGRICULTURAL ECONOMICS									
2016/17					2015/16				
	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
Travel and subsistence	2 451	(397)	-	2 054	2 228	(174)	108.5%	2 517	2 523
Operating payments	194	(34)	-	160	153	7	95.6%	259	265
Venues and facilities	95	(85)	-	10	10	-	100.0%	141	141
Rental and hiring	-	-	-	-	-	-	-	-	-
Transfers and subsidies	4 818	-	-	4 818	4 814	4	99.9%	13 572	13 572
Departmental agencies and accounts	4 818	-	-	4 818	4 814	4	99.9%	13 572	13 572
Departmental agencies	4 818	-	-	4 818	4 814	4	99.9%	13 572	13 572
Payments for capital assets	455	-	-	455	402	53	88.4%	2 891	2 471
Building and other fixtures	-	-	-	-	-	-	-	2 298	1 822
Machinery and equipment	455	-	-	455	402	53	88.4%	593	649
Transport equipment	44	-	-	44	44	-	100.0%	110	110
Other machinery and equipment	411	-	-	411	358	53	87.1%	483	539
Total	34 562	-	7	34 569	33 839	730	97.9%	55 653	52 456

SUB-PROGRAMME 6.1: AGRIBUSINESS DEVELOPMENT AND SUPPORT									
2016/17					2015/16				
	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
Economic classification	3 375	-	766	4 141	4 079	62	98.5%	14 323	11 645
Current payments	2 734	-	199	2 933	2 882	51	98.3%	2 972	2 930
Compensation of employees	641	-	567	1 208	1 197	11	99.1%	11 351	8 715
Goods and services	4 818	-	-	4 818	4 814	4	99.9%	13 572	13 572
Transfers and subsidies	4 818	-	-	4 818	4 814	4	99.9%	13 572	13 572
Departmental agencies and accounts	227	-	-	227	200	27	88.1%	2 668	2 259
Payments for capital assets	227	-	-	227	200	27	88.1%	2 298	1 822
Building and other fixtures	227	-	-	227	200	27	88.1%	370	437
Machinery and equipment	8 420	-	766	9 186	9 093	93	99.0%	30 563	27 476
Total	8 420	-	766	9 186	9 093	93	99.0%	30 563	27 476

SUB -PROGRAMME 6.2: MACRO-ECONOMICS AND STATISTICS									
2016/17					2015/16				
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	25 914	-	(759)	25 155	24 544	611	97.6%	24 867	24 768
Compensation of employees	22 574	-	(192)	22 382	21 644	738	96.7%	21 279	21 204
Goods and services	3 340	-	(567)	2 773	2 900	(127)	104.6%	3 588	3 564
Payments for capital assets	228	-	-	228	202	26	88.6%	223	212
Machinery and equipment	228	-	-	228	202	26	88.6%	223	212
Total	26 142	-	(759)	25 383	24 746	637	97.5%	25 090	24 980

PROGRAMME 7: STRUCTURED AGRICULTURAL TRAINING									
2016/17					2015/16				
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
7.1 Higher education and Training	47 464	-	-	47 464	47 464	-	100.0%	43 875	43 875
7.2 Further Education and Training	100 760	-	(5 255)	95 505	94 075	1 430	98.5%	94 315	88 868
Total for sub programmes	148 224	-	(5 255)	142 969	141 539	1 430	99.0%	138 190	132 743
Economic classification									
Current payments	83 818	-	(7 455)	76 363	75 719	644	99.2%	77 345	74 967
Compensation of employees	58 400	-	(1 484)	56 916	56 389	527	99.1%	53 908	53 908
Salaries and wages	49 902	-	(610)	49 292	48 274	1 018	97.9%	49 094	46 003
Social contributions	8 498	-	(874)	7 624	8 115	(491)	106.4%	4 814	7 905
Goods and services	25 418	-	(5 971)	19 447	19 330	117	99.4%	23 437	21 059
Administrative fees	36	(2)	-	34	27	7	79.8%	4	2
Advertising	3	(3)	-	-	-	-	-	3	-
Minor assets	14	75	-	89	78	11	87.9%	472	365
Catering: Departmental activities	2 474	325	229	3 028	2 892	136	95.5%	1 460	1 324
Communication	36	(3)	-	33	16	17	48.5%	39	-

PROGRAMME 7: STRUCTURED AGRICULTURAL TRAINING									
2016/17					2015/16				
	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
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	894	119
Contractors	3 407	55	(2 200)	1 262	1 130	132	89.5%	28	340
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	11	(2)	-	9	9	-	100.0%	11	11
Fleet services	1 540	-	-	1 540	1 540	(0)	100.0%	1 532	1 453
Inventory: Farming supplies	865	2 695	-	3 560	3 387	173	95.1%	7 179	5 525
Inventory: Food and food supplies	60	(5)	-	55	46	9	83.6%	76	76
Inventory: Fuel, oil and gas	25	(25)	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	16	5	-	21	21	-	100.0%	6	-
Inventory: Medical supplies	10	-	-	10	9	1	90.0%	-	-
Inventory: Medicine	57	(1)	-	56	54	2	96.4%	40	12
Inventory: Other supplies	270	1	-	271	259	12	95.6%	-	-
Consumable supplies	141	163	-	304	300	4	98.7%	105	22
Consumable: Stationery, printing and office supplies	98	11	-	109	78	31	71.6%	173	106
Operating leases	358	(10)	-	348	296	52	85.1%	224	198
Property payments	87	-	-	87	86	1	98.9%	524	520
Travel and subsistence	1 879	(283)	-	1 596	2 019	(423)	126.5%	2 153	2 540
Training and development	13 790	(2 832)	(4 000)	6 958	6 887	71	99.0%	7 367	7 007
Operating payments	232	(159)	-	73	192	(119)	263.0%	167	459
Venues and facilities	-	-	-	-	-	-	-	-	-

PROGRAMME 7: STRUCTURED AGRICULTURAL TRAINING									
2016/17					2015/16				
	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
Rental and hiring	10	(5)	-	5	4	1	88.9%	980	980
Transfers and subsidies	47 464	-	-	47 464	47 464	-	100.0%	43 875	43 875
Non-profit institutions	47 464	-	-	47 464	47 464	-	100.0%	43 875	43 875
Payments for capital assets	16 942	-	2 200	19 142	18 356	786	95.9%	16 970	13 901
Buildings and other fixed structures	13 444	(2 049)	2 200	13 595	13 475	120	99.1%	10 572	8 814
Other fixed structures	13 444	(2 049)	2 200	13 595	13 475	120	99.1%	10 572	8 814
Machinery and equipment	3 498	2 049	-	5 547	4 881	666	88.0%	6 398	5 087
Transport equipment	2 178	-	-	2 178	2 178	-	100.0%	2 026	2 026
Other machinery and equipment	1 320	2 049	-	3 369	2 703	666	80.2%	4 372	3 061
Total	148 224	-	(5 255)	142 969	141 539	1 430	99.0%	138 190	132 743

SUB-PROGRAMME 7.1: HIGHER EDUCATION AND TRAINING									
2016/17					2015/16				
	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
Economic classification	47 464			47 464	47 464		100.0%	43 875	43 875
Transfers and subsidies	47 464			47 464	47 464		100.0%	43 875	43 875
Non-profit institutions	47 464			47 464	47 464		100.0%	43 875	43 875
Total	47 464			47 464	47 464		100.0%	43 875	43 875

SUB -PROGRAMME 7.2: FURTHER EDUCATION AND TRAINING									
2016/17					2015/16				
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	83 818	-	(7 455)	76 363	75 719	644	99.2%	77 345	74 967
Compensation of employees	58 400	-	(1 484)	56 916	56 389	527	99.1%	53 908	53 908
Goods and services	25 418	-	(5 971)	19 447	19 330	117	99.4%	23 437	21 059
Payments for capital assets	16 942	-	2 200	19 142	18 356	786	95.9%	16 970	13 901
Buildings and other fixed structures	13 444	(2 049)	2 200	13 595	13 475	120	99.1%	10 572	8 814
Machinery and equipment	3 498	2 049	-	5 547	4 881	666	88.0%	6 398	5 087
Total	100 760	-	(5 255)	95 505	94 075	1 430	98.5%	94 315	88 868

PROGRAMME 8: RURAL DEVELOPMENT									
2016/17					2015/16				
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
8.1 Development Planning and Monitoring	156 204	-	-	156 204	156 203	1	100.0%	140 001	140 001
8.2 Social Facilitation	25 849	-	143	25 992	25 918	74	99.7%	22 340	22 164
Total for sub programmes	182 053	-	143	182 196	182 121	75	100.0%	162 341	162 165
Economic classification									
Current payments	20 674	-	173	20 847	20 780	67	99.7%	21 090	21 416
Compensation of employees	15 318	-	173	15 491	15 490	1	100.0%	15 221	15 211
Salaries and wages	13 954	14	173	14 141	14 059	82	99.4%	14 724	13 915
Social contributions	1 364	(14)	-	1 350	1 431	(81)	106.0%	497	1 296
Goods and services	5 356	-	-	5 356	5 290	66	98.8%	5 869	6 205
Administrative fees	31	-	-	31	-	31	-	12	12
Advertising	3	(1)	-	2	1	1	50.0%	2	-
Minor assets	55	(55)	-	-	-	-	-	2 023	8

PROGRAMME 8: RURAL DEVELOPMENT										
2016/17										2015/16
	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	
Audit costs: External									67	67
Catering: Departmental activities	96	15	-	111	111	-	100.0%	177	147	
Communication	1	-	-	1	-	1	-	1	-	
Computer services									-	-
Consultants: Business and advisory services								21	-	
Infrastructure and planning services								191	190	
Legal services								-	-	
Contractors	1 002	(102)	-	900	885	15	98.3%	380	316	
Entertainment	19	(2)	-	17	17	-	100.0%	14	4	
Fleet services	-	212	-	212	212	-	100.0%	-	-	
Inventory: Farming supplies								454	381	
Inventory: Material and supplies	780	(171)	-	609	628	(19)	103.1%	313	313	
Inventory: Other supplies	1 167	169	-	1 336	1 336	-	100.0%			
Consumable supplies	604	(59)	-	545	545	-	100.0%	451	425	
Consumable: Stationery, printing and office supplies	196	(13)	-	183	178	5	97.3%	95	2 552	
Operating leases	1	-	-	1	1	-	100.0%	-	-	
Property payments	460	(20)	-	440	440	-	100.0%	473	380	
Travel and subsistence	862	37	-	899	884	15	98.3%	916	1 064	
Training and development	26	3	-	29	29	-	100.0%	54	55	
Operating payments	12	(2)	-	10	-	10	-	-	75	
Venues and facilities	30	-	-	30	23	7	76.7%	43	69	
Rental and hiring	11	(11)	-	-	-	-	-	182	147	
Transfers and subsidies	160 725	-	-	160 725	160 703	22	100.0%	140 001	140 001	
Departmental agencies and accounts	157 725	-	-	157 725	157 703	22	100.0%	140 001	140 001	

PROGRAMME 8: RURAL DEVELOPMENT									
2016/17					2015/16				
	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
Non-profit institutions	3 000	-	-	3 000	3 000	-	100.0%		
Payments for capital assets	654	-	(30)	624	638	(14)	102.2%	1 250	748
Machinery and equipment	654	-	(30)	624	638	(14)	102.2%	1 250	748
Transport equipment	-	228	-	228	223	5	97.8%		
Other machinery and equipment	654	(228)	(30)	396	415	(19)	104.8%	1 250	748
Total	182 053	-	143	182 196	182 121	75	100.0%	162 341	162 165

SUB -PROGRAMME 8.1: DEVELOPMENT PLANNING AND MONITORING									
2016/17					2015/16				
	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
Economic classification	156 204	-	-	156 204	156 203	1	100.0%	140 001	140 001
Transfers and subsidies	156 204	-	-	156 204	155 203	1	100.0%	140 001	140 001
Departmental agencies and accounts	155 204	-	-	155 204	1 000	-	100.0%		
Non-profit institutions	1 000	-	-	1 000	156 203	1	100.0%	140 001	140 001
Total	156 204	-	-	156 204	156 203	1	100.0%	140 001	140 001

SUB -PROGRAMME 8.2: SOCIAL FACILITATION									
2016/17					2015/16				
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	20 674	-	173	20 847	20 780	67	99.7%	21 090	21 416
Compensation of employees	15 318	-	173	15 491	15 490	1	100.0%	15 221	15 211
Goods and services	5 356	-	-	5 356	5 290	66	98.8%	5 869	6 205
Transfers and subsidies	4 521	-	-	4 521	4 500	21	99.5%		
Departmental agencies and accounts	2 521	-	-	2 521	2 500	21	99.2%		
Non-profit institutions	2 000			2 000	2 000	-	100.0%		
Payments for capital assets	654	-	(30)	624	638	(14)	102.2%	1 250	748
Machinery and equipment	654	-	(30)	624	638	(14)	102.2%	1 250	748
Total	25 849	-	143	25 992	25 918	74	99.7%	22 340	22 164

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-E) 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. Material variances

An explanation will be provided for all variances above the threshold of R1 million. All variances below R1 million will be considered immaterial.

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

5.1 Per programme

	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000 R'000	Variance as a % of Final Appropriation
Administration	455 596	435 427	20 169	4.4%
Sustainable Resource Management	115 211	114 516	695	0.6%
Farmer Support and Development	811 276	805 544	5 732	0.7%
Veterinary Services	296 673	295 262	1 411	0.5%
Research and Technology	176 632	176 281	351	0.2%
Agricultural Economics Services	34 569	33 839	730	2.1%
Structure Education and Training	142 969	141 539	1 430	1.0%
Rural Development	182 196	182 121	75	0.0%
Totals	2 215 122	2 184 529	30 593	1.4%

Explanations for variances:

1) Programme 1: R20.1 million

- The under expenditure in this programme relates to funds that were meant to clear prior year un-surrendered funds. However, there were technical challenges in the treatment of the transaction.

2) Programme 3: R5.732 million

The under expenditure reflected above is made up of R1.254 million for Compensation of Employees, R1.134 million for Goods & Services and R3.344 million on Capital.

- **Compensation of Employees:** The under expenditure recorded emanates from staff attrition as well as delays in the filling of vacant posts owing to re-prioritisation of posts as the department only relied on attritions to fill critical posts
- **Goods and Services:** The under expenditure resulted from delays in the submission of invoices for casual labourers responsible for fencing projects in Amathole District.

In Joe Gqabi, an arrangement for farmers to procure production inputs and supported by the department with mechanisation did not materialise. The farmers failed to honour the agreement which resulted in the department in being unable to provide mechanisation.

A roll over amounting to R419 000 has been requested.

- **Capital:** The under expenditure in this item is as a result of the late delivery of farming equipment (tractors and implements) and retentions for infrastructure projects. A roll over amounting to R3,2 million has been requested, this amount relates to CASP conditional grant.

2) Programme 4: R1.411 million

Earlier in the financial year, the contracted suppliers of animal medicine ran out of stock. They could not supply the department with medicine as planned. This resulted in a backlog for the procurement of medicine which the department could not catch up with. In addition, there were delays in the delivery of suitable laboratory equipment in time.

3) Programme 7: R1.430 million

The under expenditure reflected above is made up of R527 000 on Compensation of Employees and R786 000 on Capital.

- **Compensation of Employees:** The under expenditure recorded emanates from staff attrition as well as delays in the filling of vacant posts owing to re-prioritisation of posts as the department only relied on attritions to fill critical posts.
- **Capital under expenditure:** The underspending from this item emanates from delays in payment for Mpofu Training College bakery equipment that was delivered by the service provider not in accordance to the specification. There were also savings realised from purchasing of equipment at less than the estimated cost due to the discounts negotiated.

5.2 Per Economic Classification

	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation R'000
Current payments				
Compensation of employees	1 115 071	1 112 748	2 323	0.2%
Goods and services	556 743	556 760	(17)	0.0%
Interest and rent on land	-	53	-53	-
Transfers and subsidies				
Departmental agencies and accounts	197 793	197 767	26	0.0%
Non-profit institutions	54 071	54 071	-	0.0%
Households	27 377	26 532	845	3.1%
Payments for capital assets				
Buildings and other fixed structures	124 147	122 781	1 366	1.1%
Machinery and equipment	78 240	74 009	4 231	5.4%
Biological assets	32 659	30 787	1 872	5.7%
Payments for financial assets	29 021	9 021	20 000	68.9%

5.3 Conditional Grants

	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation R'000
Comprehensive Agricultural Support Grant	276 803	273 941	2 862	1.0%
Ilima/ Letsema	64 335	63 580	755	1.2%
Land Care	10 632	10 621	11	0.1%
Extended Public Works Programme	2 000	2 000	-	-

The under expenditure from CASP is mainly as a result of the late delivery of farming equipment and retentions for infrastructure projects.

	<i>Note</i>	2016/17 R'000	2015/16 R'000
REVENUE			
Annual appropriation	<u>1</u>	2 213 083	1 980 776
Statutory appropriation	<u>2</u>	2 039	1 906
Departmental revenue	<u>3</u>	19 575	699
TOTAL REVENUE		2 234 697	1 983 381
EXPENDITURE			
Current expenditure			
Compensation of employees	<u>4</u>	1 112 748	1 055 869
Goods and services	<u>5</u>	556 760	508 571
Interest paid	<u>6</u>	53	590
Total current expenditure		1 669 561	1 565 030
Transfers and subsidies			
Transfers and subsidies	<u>8</u>	278 370	221 232
Total transfers and subsidies		278 370	221 232
Expenditure for capital assets			
Tangible assets	<u>9</u>	227 577	151 342
Intangible asset		-	3 000
Total expenditure for capital assets		227 577	154 342
Unauthorised expenditure approved without funding	<u>10</u>	-	27 461
Payment of financial assets	<u>7</u>	9 021	-
TOTAL EXPENDITURE		2 184 529	1 968 065
SURPLUS/(DEFICIT) FOR THE YEAR		50 168	15 316
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds		30 593	14 617
Annual appropriation		26 965	2 013
Conditional grants	<u>34</u>	3 628	12 604
Departmental revenue and NRF Receipts	<u>3</u>	19 575	699
SURPLUS/(DEFICIT) FOR THE YEAR		50 168	15 316

	<i>Note</i>	2016/17 R'000	2015/16 R'000
ASSETS			
Current assets		34 718	25 219
Cash and cash equivalents	<u>11</u>	33 614	18 737
Receivables	<u>12</u>	1 104	6 482
Non-current assets		4 655	13 676
Receivables	<u>12</u>	4 655	13 676
TOTAL ASSETS		39 373	38 895
LIABILITIES			
Current liabilities		39 373	38 895
Voted funds to be surrendered to the Revenue Fund	<u>13</u>	30 593	36 481
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<u>14</u>	279	485
Payables	<u>15</u>	8 501	1 929
TOTAL LIABILITIES		39 373	38 895
NET ASSETS		-	-

	<i>Note</i>	2016/17 R'000	2015/16 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		2 243 238	1 991 507
Annual appropriated funds received	<u>1.1</u>	2 213 083	1 980 776
Statutory appropriated funds received	<u>2</u>	2 039	1 906
Departmental revenue received	<u>3</u>	28 114	8 826
Interest received	<u>3.3</u>	2	(1)
Net (increase)/decrease in working capital		20 971	23 722
Surrendered to Revenue Fund		(65 847)	(47 440)
Current payments		(1 669 508)	(1 591 901)
Interest paid	<u>6</u>	(53)	(590)
Payment of financial assets	<u>7</u>	(9 021)	-
Transfers and subsidies paid	<u>8</u>	(278 370)	(221 232)
Net cash flow available from operating activities	<u>16</u>	241 410	154 066
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	<u>9</u>	(227 577)	(154 342)
Proceeds from sale of capital assets	<u>3.4</u>	1 044	924
Net cash flows from investing activities		(226 533)	(153 418)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash flows from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		14 877	648
Cash and cash equivalents at beginning of period		18 737	18 089
Cash and cash equivalents at end of period	<u>17</u>	33 614	18 737

Summary of significant accounting policies	
<p>The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated.</p> <p>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.</p> <p>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.</p>	
1	<p>Basis of preparation</p> <p>The financial statements have been prepared in accordance with the Modified Cash Standard.</p>
2	<p>Going concern</p> <p>The financial statements have been prepared on a going concern basis.</p>
3	<p>Presentation currency</p> <p>Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.</p>
4	<p>Rounding</p> <p>Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).</p>
5	<p>Foreign currency translation</p> <p>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.</p>
6	<p>Comparative information</p>
6.1	<p>Prior period comparative information</p> <p>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.</p>
6.2	<p>Current year comparison with budget</p> <p>A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.</p>
7	<p>Revenue</p>
7.1	<p>Appropriated funds</p> <p>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).</p> <p>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.</p> <p>The net amount of any appropriated funds due to the Provincial revenue fund at the reporting date is recognised as a payable/receivable in the statement of financial position.</p>
7.2	<p>Departmental revenue</p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>

7.3	<p>Accrued departmental revenue</p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> • 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. <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p> <p>Write-offs are made according to the department's debt write-off policy</p>
8	Expenditure
8.1	Compensation of employees
8.1.1	<p>Salaries and wages</p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>
8.1.2	<p>Social contributions</p> <p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>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.</p>
8.2	<p>Other expenditure</p> <p>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.</p>
8.3	<p>Accruals and payables not recognised</p> <p>Accruals and payables not recognised are recorded in the notes to the financial statements when the goods are received or, in the case of services, when they are rendered to the department or in the case of transfers and subsidies when they are due and payable.</p> <p>Accruals and payables not recognised are measured at cost.</p>
8.4	Leases
8.4.1	<p>Operating leases</p> <p>Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment.</p> <p>The operating lease commitments are recorded in the notes to the financial statements.</p>
8.4.2	<p>Finance leases</p> <p>Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment.</p> <p>The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.</p> <p>Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:</p> <ul style="list-style-type: none"> • 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	<p>Cash and cash equivalents</p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>Bank overdrafts are shown separately on the face of the statement of financial position as current liability.</p> <p>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.</p>
10	<p>Loans and receivables</p> <p>Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.</p>

11.1	<p>Financial assets (not covered elsewhere)</p> <p>A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial.</p> <p>At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.</p>
11.2	<p>Impairment of financial assets</p> <p>Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.</p>
12	<p>Payables</p> <p>Loans and payables are recognised in the statement of financial position at cost.</p>
13	<p>Capital Assets</p>
13.1	<p>Immovable capital assets</p> <p>Immovable capital assets are initially recorded in the notes to the financial statements at cost. Immovable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.</p> <p>Where the cost of immovable capital assets cannot be determined reliably, the immovable capital assets are measured at R1 unless the fair value of the asset has been reliably estimated, in which case the fair value is used.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Immovable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the immovable asset is recorded by another department in which case the completed project costs are transferred to that department.</p>
13.2	<p>Movable capital assets</p> <p>Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.</p> <p>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.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Biological assets are subsequently carried at fair value.</p> <p>Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the movable asset is recorded by another department/entity in which case the completed project costs are transferred to that department.</p>
13.3	<p>Intangible assets</p> <p>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.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p> <p>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.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the intangible asset is recorded by another department/entity in which case the completed project costs are transferred to that department.</p>

14	Provisions and Contingents
14.1	<p>Provisions</p> <p>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.</p>
14.2	<p>Contingent liabilities</p> <p>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</p>
14.3	<p>Contingent assets</p> <p>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</p>
14.4	<p>Commitments</p> <p>Commitments are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash</p>
15	<p>Unauthorised expenditure</p> <p>Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:</p> <ul style="list-style-type: none"> • 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. <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p>
16	<p>Fruitless and wasteful expenditure</p> <p>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.</p> <p>Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.</p> <p>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.</p>
17	<p>Irregular expenditure</p> <p>Irregular expenditure is recorded in the notes to the financial statements when confirmed. 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.</p> <p>Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery if not condoned and is not condoned and not recoverable.</p> <p>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.</p>

18	<p>Changes in accounting policies, accounting estimates and errors</p> <p>Changes in accounting policies that are effected by management have been applied retrospectively 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 change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>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.</p>
19	<p>Recoverable revenue</p> <p>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.</p>
20	<p>Related party transactions</p> <p>A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions within the Minister's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.</p>
21	<p>Inventories</p> <p>At the date of acquisition, inventories are recorded at cost price in the annexures to the financial statements</p> <p>Where inventories are acquired as part of a non-exchange transaction, the cost of inventory is its fair value at the date of acquisition.</p> <p>Inventories are subsequently measured at the lower of cost and net realisable value or the lower of cost and replacement value.</p>
22	<p>Key management personnel</p> <p>Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department. The number of individuals and their full compensation is recorded in the notes to the financial statements.</p>
23	<p>Employee benefits</p> <p>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.</p>
24	<p>Events after the reporting date</p> <p>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.</p>

1. Annual Appropriation

1.1 Annual Appropriation

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

		2016/17		2015/16
	Final Appropriation R'000	Actual Funds Received R'000	Funds not requested/not received R'000	Appropriation received R'000
Administration	453 557	453 557	-	425 503
Sustainable Resource Mgt.	115 211	115 211	-	124 922
Farmer Support & Development	811 276	811 276	-	660 690
Veterinary Services	296 673	296 673	-	271 446
Research & Technology	176 632	176 632	-	142 031
Agricultural Economics Service	34 569	34 569	-	55 653
Structured Agricultural Education & Training	142 969	142 969	-	138 190
Rural Development Coordination	182 196	182 196	-	162 341
Total	2 213 083	2 213 083	-	1 980 776

1.2 Conditional grants

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Total grants received	34	353 770	324 294

2. Statutory Appropriation

	2016/17 R'000	2015/16 R'000
Members' remuneration	2 039	1 906
Total	2 039	1 906
Actual Statutory Appropriation received	2 039	1 906

3. Departmental Revenue

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Sales of goods and services other than capital assets	3.1	4 427	3 514
Fines, penalties and forfeits	3.2	6	3
Interest, dividends and rent on land	3.3	2	(1)
Sales of capital assets	3.4	1 044	924
Transactions in financial assets and liabilities	3.5	1 134	5 309
Transfer received	3.6	22 547	0
Total revenue collected		29 160	9 749
Less: Own revenue included in appropriation	14	(9 585)	(9 050)
Departmental revenue collected		19 575	699

3.1 Sales of goods and services other than capital assets

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Sales of goods and services produced by the department	<u>3</u>	4 307	3 403
Sales by market establishment		726	499
Administration fees		38	30
Other Sales		3 543	2 874
Sales of scrap, waste and other used current goods		120	111
Total		4 427	3 514

3.2 Fines, penalties and forfeits

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Fines	<u>3</u>	6	3
Total		6	3

3.3 Interest, dividends and rent on land

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Interest	<u>3</u>	2	(1)
Total		2	(1)

3.4 Sale of capital assets

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Tangible assets		1 044	924
Biological assets	30.2	994	901
Machinery and equipment		50	23
Total		1 044	924

3.5 Transactions in financial assets and liabilities

	Note	2016/17	2015/16
	<u>3</u>	R'000	R'000
Receivables		431	-
Other Receipts including Recoverable Revenue		703	5 309
Total		1 134	5 309

3.6 Transfers received

	Note	2016/17	2015/16
	<u>3</u>	R'000	R'000
Other governmental units		22 547	-
Total		22 547	-

The departmental entity surrendered funds to Treasury through the department during the financial year under review.

4. Compensation of employees

4.1. Salaries and Wages

	2016/17	2015/16
	R'000	R'000
Basic salary	775 772	734 707
Performance award	16 911	14 779
Service Based	2 444	1 571
Compensative/circumstantial	12 292	7 966
Periodic payments	74	-
Other non-pensionable allowances	153 165	151 021
Total	960 658	910 044

4.2 Social contributions

	Note	2016/17	2015/16
		R'000	R'000
Employer contributions			
Pension		99 459	93 971
Medical		52 417	51 650
Bargaining council		214	204
Total		152 090	145 825
Total compensation of employees		1 112 748	1 055 869
Average number of employees		2 810	2 939

5. Goods and services

	Note	2016/17 R'000	2015/16 R'000
Administrative fees		1 343	1 834
Advertising		8 995	7 005
Minor assets	<u>5.1</u>	3 403	2 212
Bursaries (employees)		320	190
Catering		8 217	5 072
Communication		19 900	20 449
Computer services	<u>5.2</u>	21 850	15 507
Consultants: Business and advisory services		1 365	1 286
Infrastructure and planning services		5 778	9 567
Legal services		1 782	1874
Contractors		32 252	22 355
Entertainment		210	196
Audit cost – external	<u>5.3</u>	5 371	6 282
Fleet services		22 451	16 921
Inventory	<u>5.4</u>	262 599	237 968
Consumables	<u>5.5</u>	26 106	15 210
Operating leases		11 921	8 212
Property payments	<u>5.6</u>	14 591	16 848
Rental and hiring		2 406	3 876
Travel and subsistence	<u>5.7</u>	80 791	87 300
Venues and facilities		4 203	3 137
Training and development		12 739	13 182
Other operating expenditure	<u>5.8</u>	8 167	12 088
Total		556 760	508 571

- 1) **Computer services:** The expenditure for computer services increased mainly as a result of the upgrading of IT infrastructure in various districts as well as the construction of boreholes for Drought Relief programme.
- 2) **Inventory:** To mitigate the effects of drought on farmers more animal fodder (hay & Lucerne) mineral leaks and water tanks were supplied to livestock farmers. This resulted in an increase in the inventory expenditure.
- 3) **Minor assets:** The increase relates to goats and sheep (which are regarded as minor assets) that were procured during the financial year for genetic improvement.
- 4) **Catering:** The increase was due to the stakeholder engagements to promote agricultural economic transformation strategy
- 5) **Contractors:** The department invested in two major agro-processing infrastructure projects (Wittekleibosch Dairy and Ripplemead Packshed) which required significant increase in budget allocations.
- 6) **Fleet services:** The increase is due to the large number of kilometres travelled using government vehicles due to unavailability of subsidies vehicles

5.1. Minor assets

	Note 5	2016/17 R'000	2015/16 R'000
Tangible assets			
Biological assets		1 841	172
Machinery and equipment		1 562	2040
Total		3 403	2 212

5.2. Computer services

	Note 5	2016/17 R'000	2015/16 R'000
SITA computer services		1 271	192
External computer service providers		20 579	15 315
Total		21 850	15 507

5.3. Audit cost – External

	Note 5	2016/17 R'000	2015/16 R'000
Regularity audits		5 371	6 282
Total		5 371	6 282

5.4. Inventory

	Note 5	2016/17 R'000	2015/16 R'000
Clothing material and accessories		-	353
Farming supplies		226 482	196 412
Food and food supplies		389	1 395
Fuel, oil and gas		727	1 238
Learning and teaching support material		28	5
Materials and supplies		2 947	10 345
Medical supplies		310	195
Medicine		29 046	26 937
Other supplies		2 670	1 088
Total		262 599	237 968

5.4.1 Other Suppliers

	2016/17 R'000	2015/16 R'000
Asset for distribution	1 885	-
Machinery and equipment	1 855	-
Other	785	1 088
	2 670	1 088

5.5. Consumables

	<i>Note</i>	2016/17	2015/16
	5	R'000	R'000
Consumable supplies		19 717	7 621
Uniform and clothing		1 534	2 436
Household supplies		1 599	1 857
Building material and supplies		13 489	1 271
Communication accessories		15	-
IT consumables		192	119
Other consumables		2 888	1938
Stationery, printing and office supplies		6 389	7 589
Total		26 106	15 210

5.6 Property payments

	<i>Note</i>	2016/17	2015/16
	5	R'000	R'000
Municipal services		5 683	7 735
Property management fees		8 284	8 550
Property maintenance and repairs		624	563
Other		-	-
Total		14 591	16 848

5.7 Travel and subsistence

	<i>Note</i>	2016/17	2015/16
	5	R'000	R'000
Local		79 985	83 376
Foreign		806	3 924
Total		80 791	87 300

5.8 Other operating expenditure

	<i>Note</i>	2016/17	2015/16
	5	R'000	R'000
Professional bodies, membership and subscription fees		28	34
Resettlement costs		776	1 378
Other		7 363	10 676
Total		8 167	12 088

6. Interest paid

	<i>Note</i>	2016/17	2015/16
		R'000	R'000
Interest paid		53	590
Total		53	590

7. Payments of financial assets

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Debt written off		9 021	-
Total		9 021	-

8. Transfers and subsidies

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Departmental agencies and accounts	<i>Annex 1A</i>	197 767	153 573
Non-profit institutions	<i>Annex 1B</i>	54 071	43 875
Households	<i>Annex 1C</i>	26 532	23 784
Total		278 370	221 232

The increase in transfers to Departmental Agencies is mainly as a result of the following:

- R11.7 million additional allocation to Ncera Macadamia Nuts project
- R9 million to the National Agricultural Marketing Council for Agricultural Information System.
- R2.550 million to Chris Hani Development Agency for the management of Irrigation Schemes
- R4.814 million to Magwa and Majola

9. Expenditure for capital assets

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Tangible assets		227 577	151 342
Buildings and other fixed structures	32	122 781	79 006
Machinery and equipment	30	74 010	57 098
Biological assets	30	30 786	15 238
Intangible assets		-	3 000
Software	31	-	3 000
Total		227 577	154 342

- The department invested in two major agro-processing infrastructure projects (Wittekleibos Dairy and Ripplemead Pack shed) which required significant increase in budget allocations.
- The increase in machinery and equipment is due to the purchase of additional farming equipment (tractors) and implements to support fodder production project.

9.1. Analysis of funds utilised to acquire capital assets – 2016/17

	Voted funds R'000	Total R'000
Tangible assets	227 577	227 577
Buildings and other fixed structures	122 781	122 781
Machinery and equipment	74 010	74 010
Biological assets	30 786	30 786
Intangible assets		
Software	-	-
Total	227 577	227 577

9.2. Analysis of funds utilised to acquire capital assets – 2015/16

	Voted funds R'000	Total R'000
Tangible assets	151 342	151 342
Buildings and other fixed structures	79 006	79 006
Machinery and equipment	57 098	57 098
Biological assets	15 238	15 238
	3 000	3 000
Intangible assets		
Software	3 000	3 000
Total	154 342	154 342

9.3. Finance lease expenditure included in Expenditure for capital assets

	2016/17 R'000	2015/16 R'000
Tangible assets		
Machinery and equipment	46 631	39 282
Total	46 631	39 282

10. Unauthorised expenditure

10.1. Reconciliation of unauthorised expenditure

	2016/17 R'000	2015/16 R'000
Opening balance	-	27 461
Less: Amounts approved by Legislature without funding and written off in Statement of Financial Performance	-	(27 461)
Current	-	(27 461)
Closing balance	-	-

11. Cash and cash equivalents

	<i>Note</i>	2016/17	2015/16
		R'000	R'000
Consolidated Paymaster General Account		33 614	18 737
Total		33 614	18 737

12. Receivables

		2016/17			2015/16		
	<i>Note</i>	Current	Non-current	Total	Current	Non-current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	<u>12.1</u>	(368)	-	(368)	4 988	9 021	14 009
Recoverable expenditure	12.2	22	4 655	4 677	87	4 655	4 742
Staff debt	12.3	1 134	-	1 134	1 407	-	1 407
Fruitless and wasteful expenditure	12.4	316	-	316	-	-	-
Total		1 104	4 655	5 759	6 482	13 676	20 158

An amount of R 9 million relating to past years' Swine Fever claims that were disputed by Department of Agriculture, Forestry and Fisheries was written off in the year under review. The impact of that is the decrease in Claims Recoverable.

12.1. Claims recoverable

	<i>Note</i>	2016/17	2015/16
	<u>12</u>	R'000	R'000
National departments		(368)	14 009
Total		(368)	14 009

12.2. Recoverable expenditure

	<i>Note</i>	2016/17	2015/16
	<u>12</u>	R'000	R'000
Salary tax debts		22	87
Disallowance miscellaneous		4 655	4 665
Total		4 677	4 742

12.3. Staff debt

	<i>Note</i>	2016/17	2015/16
	<u>12</u>	R'000	R'000
Debt Account		1 134	1 407
Salary related debts		-	-
Total		1 134	1 407

12.4. Fruitless and Wasteful expenditure

	<i>Note</i>	2016/17	2015/16
	<u>12</u>	R'000	R'000
Transfers from fruitless and wasteful expenditure		316	-
Total		316	-

12.5. Impairment of receivables

	<i>Note</i>	2016/17	2015/16
	<u>12</u>	R'000	R'000
Estimate of impairment of receivables		4 655	13 676
Total		4 655	12 676

An amount of R 9 million relating to past years' Swine Fever claims that were disputed by Department of Agriculture, Forestry and Fisheries was written off in the year under review. The impact of that is the decrease in Claims Recoverable.

13. Voted funds to be surrendered to the Revenue Fund

	<i>Note</i>	2016/17	2015/16
		R'000	R'000
Opening balance		36 481	59 574
Transfer from statement of financial performance		30 593	14 617
Voted funds not requested/not received	<u>1.1</u>	-	-
Paid during the year		(36 481)	(37 710)
Closing balance		30 593	36 481

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

	<i>Note</i>	2016/17	2015/16
		R'000	R'000
Opening balance		485	466
Transfer from Statement of Financial Performance		19 575	699
Own revenue included in appropriation	3	9 585	9 050
Paid during the year		(29 366)	(9 730)
Closing balance		279	485

15. Payables – current

	<i>Note</i>	2016/17	2015/16
		R'000	R'000
Amounts owing to other entities	<i>Annex 4</i>	8 460	1 789
Clearing accounts	<u>15.1</u>	41	140
Total		8 501	1 929

15.1. Clearing accounts

Description	<i>Note</i> <u>15</u>	2016/17 R'000	2015/16 R'000
Salary related account		41	140
Total		41	140

16. Net cash flow available from operating activities

Description	<i>Note</i>	2016/17 R'000	2015/16 R'000
Net surplus/(deficit) as per Statement of Financial Performance		50 168	15 316
Add back non cash/cash movements not deemed operating activities		191 242	138 750
(Increase)/decrease in receivables – current		14 399	(3 410)
(Increase)/decrease in other current assets		-	27 461
Increase/(decrease) in payables – current		6 576	(329)
Proceeds from sale of capital assets		(1 044)	(924)
Expenditure on capital assets		227 577	154 342
Surrenders to Revenue Fund		(65 847)	(47 440)
Voted funds not requested/not received		-	-
Own revenue included in appropriation		9 585	9 050
Net cash flow generated by operating activities		241 410	154 066

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

Description	<i>Note</i>	2016/17 R'000	2015/16 R'000
Consolidated Paymaster General account		33 614	18 737
Total		33 614	18 737

18. Contingent liabilities and contingent assets

18.1. Contingent liabilities

Description	<i>Note</i>	2016/17 R'000	2015/16 R'000
Liable to Nature			
Housing loan guarantees Employees	<i>Annex 2A</i>	1 083	1 280
Claims against the department	<i>Annex 2B</i>	25 093	8 171
Total		26 176	9 451

18.2 Contingent assets

	Note	2016/17 R'000	2015/16 R'000
Nature of contingent asset			
Guardrisk Insurance		989	-
Total		989	-

Uncertainties relating to amount or timing of outflow:

The department is uncertain as to the clearance of the claims against the department pending the conclusion of the cases by the courts of law.

- The increase is due to new claims against the department amounting to R18 million.

The contingent asset results from a claim lodged against a supplier that has defaulted

19. Commitments

	2016/17 R'000	2015/16 R'000
Current expenditure		
Approved and contracted	21 837	23 321
Approved but not yet contracted	973	9 512
	22 810	32 833
Capital expenditure		
Approved and contracted	27 807	5 098
	27 807	5 098
Total Commitments	50 617	37 931

- Commitments include multiyear construction contractors for boreholes, revitalisation of colleges as well as animal for livestock improvement scheme for R27 million.
- There is a multi-year contract relating to ICT infrastructure procurement made in 2016/17 to commence in 2017/18.
- Also there are commitments relating to the department's investment in two major agro-processing infrastructure projects (Wittekleibosch Dairy and Ripplemead Packshed) which required significant increase in budget allocations.

20. Accruals and payables not recognised

20.1 Accruals

	2016/17 R'000			2015/16 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	38 122	224	38 346	32 889
Capital assets	175	-	175	43
Total	38 297	224	38 521	32 932

	2016/17 R'000	2015/16 R'000
Listed by programme level		
Administration	30 890	26 288
Sustainable resource management	20	1
Farmer support and development	7 113	6 185
Veterinary service	43	41
Research and development service	3	24
Agricultural economics	3	2
Structured agricultural training	449	390
Rural development coordination	-	1
Total	38 521	32 932

Reasons for material accruals:

1) Administration

The increase in Administration relates to leave gratuities, DOT, Vodacom that were received after year end.

20.2 Payables

	2016/17 R'000			2015/16 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	6	56	62	1 897
Capital assets	330	-	330	-
Other	5 246	-	5 246	6 744
Total	5 582	56	5 638	8 641

	2016/17 R'000	2015/16 R'000
Listed by programme level		
Administration	2 116	1 675
Sustainable resource management	430	451
Farmer support and development	771	2 616
Veterinary service	1 104	2 362
Research and development service	766	587
Agricultural economics	128	66
Structured agricultural training	323	187
Rural development coordination	-	697
Total	5 638	8 641

	2016/17 R'000	2015/16 R'000
Confirmed balances with other government entities	8 460	1 789
Total	8 460	1 789

Note

Annex 4

21. Employee benefits

	2016/17	2015/16
	R'000	R'000
Leave entitlement	67 413	59 721
Service bonus	32 612	31 176
Other	-	-
Total	100 025	90 897

Leave entitlement includes negative leave balances amounting to R469 203.62 relating to leave days owed by the department officials. These amounts will be recovered from their exit benefits when leaving the Public Service.

22. Lease commitments

22.1. Operating leases expenditure

2016/17	Buildings and other fixed structures	Total
Not later than 1 year	7 184	7 184
Later than 1 year and not later than 5 years	8 759	8 759
Later than five years	666	666
Total lease commitments	16 609	16 609

2015/16	Buildings and other fixed structures	Total
Not later than 1 year	5 163	5 163
Later than 1 year and not later than 5 years	8 732	8 732
Later than five years	910	910
Total lease commitments	14 805	14 805

22.2. Finance leases expenditure**

2016/17	Motor Vehicles	Machinery and equipment	Total
Not later than 1 year	18 751	8 724	27 475
Later than 1 year and not later than 5 years	28 854	18 300	47 154
Later than five years	-	-	-
Total lease commitments	47 605	27 024	74 629

2015/16	Motor Vehicles	Machinery and equipment	Total
Not later than 1 year	16 358	14 141	30 499
Later than 1 year and not later than 5 years	28 743	7 993	36 736
Later than five years	-	-	-
Total lease commitments	45 101	22 134	67 235

The increase in finance leases, machinery and equipment is due to the new Vodacom contract. Previously mobile devices were on a 2 year contract and disclosed accordingly. Now the new Vodacom contract is for 4 years, ending August 2020 thus the increase in the lease commitment.

23. Accrued departmental revenue

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Sales of goods and services other than capital assets		257	272
Fines, penalties and forfeits		-	1
Interest, dividends and rent on land		-	1
Sales of capital assets		1	2
Transactions in financial assets and liabilities		21	209
Total		279	485

23.1. Analysis of accrued departmental revenue

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Opening balance		-	-
Add: Amount recognised		279	485
Closing balance		279	485

24. Irregular expenditure

24.1. Reconciliation of irregular expenditure

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Opening balance		83 287	214 271
Add: Irregular expenditure – relating to current year	<u>22.2</u>	76	344
Less: Prior year amounts condoned	<u>22.3</u>	(82 062)	(131 248)
Less: Amount not condoned and recoverable		-	-
Less: Current year amounts condoned		-	(80)
Irregular expenditure awaiting condonation		1 301	83 287

Analysis of awaiting condonation per age classification

Current year	76	264
Prior years	1 225	83 023
Total	1 301	83 287

24.2. Details of irregular expenditure – current year

Incident	Disciplinary steps taken/ criminal proceedings	2016/17 R'000
Contravention of procurement process	Referred to disciplinary hearings	76
Total		76

24.3. Details of irregular expenditure condoned

Incident	Condoned by (condoning authority)	2016/17
		R'000
HROPT	Head of Department	53 801
Contravention of procurement process	Head of Department	28 261
Total		82 062

25. Fruitless and wasteful expenditure

25.1. Reconciliation of fruitless and wasteful expenditure

	2016/17 R'000	2015/16 R'000
Opening balance	10 076	9 481
Fruitless and wasteful expenditure- relating to prior year		
Fruitless and wasteful expenditure – relating to current year	121	605
Less: Amounts resolved	(10 135)	(10)
Fruitless and wasteful expenditure awaiting resolution	62	10 076

25.2. Analysis of awaiting resolution per economic classification

	2016/17	2015/16
Current: Goods and services	62	10 076
Total	62	10 076

25.3. Analysis of Current year's fruitless and wasteful expenditure

Incident	Disciplinary steps taken/ criminal proceedings	2016/17 R'000
No show cancellation fees	Partly and others pending	43
Interest	Resolved	53
Traffic fines	Resolved through recovery	14
Order not cancelled	Resolved	11
Total		121

26. Related party transactions

List related party relationships:

Related parties of the department are all Government departments and entities. The following ECRDA subsidiaries are included:

- Kangela Citrus Farm (Pty) Ltd;

The department rents properties from the Department of Public Works free of charge.

27. Key management personnel

	No. of Individuals	2016/17 R'000	2015/16 R'000
Political office bearers (provide detail below)			
Officials:	1	1 902	1 906
Level 15 to 16	4	5 653	5 762
Level 14 (incl. CFO if at a lower level)	14	14 505	14 901
Family members of key management personnel	5	1 026	1 157
Total		23 086	23 726

28. Impairment: other

	Note	2016/17 R'000	2015/16 R'000
Receivables		4 655	13 676
Total		4 655	13 676

An amount of R 9 million relating to past years' Swine Fever claims that were disputed by Department of Agriculture, Forestry and Fisheries was written off in the year under review. The impact of that is the decrease in Claims Recoverable

29. Provisions

	Note	2016/17 R'000	2015/16 R'000
Performance awards		17 542	15 845
Capped leave commitment		147 307	151 439
Long service awards		1 545	1 952
Retentions		1 791	-
Total		168 185	169 236

29.1. Reconciliation of movement in provisions – 2016/17

	Performance awards R'000	Capped leave commitments R'000	Long service awards R'000	Retentions	Total provisions R'000
Opening balance	15 845	151 439	1 952	-	169 236
Increase in provision	1 697	-	-	1 791	3 488
Settlement of provision	-	-	(1 952)	-	(1 952)
Provisions raised	-	(4 132)	1 545	-	(2 587)
Closing balance	17 542	147 307	1 545	1 791	168 185

29.2. Reconciliation of movement in provisions – 2015/16

	Performance awards R'000	Capped leave commitments R'000	Long service awards R'000	Total provisions R'000
Provisions raised	15 845	151 439	1 952	169 236
Closing balance	15 845	151 439	1 952	169 236

1) Performance awards:

The timing pertaining to performance awards for 2016/2017 was uncertain at year end as the performance assessments were yet to be performed.

2) Capped leave commitments:

The timing of capped leave commitments was uncertain as the timing depends on when the capped leave will be taken by the employees.

30. MOVABLE TANGIBLE CAPITAL ASSETS MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR YEAR ENDED 31 MARCH 2017

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
MACHINERY AND EQUIPMENT	199 423	-	27 380	14 753	212 050
Transport assets	14 071	-	-	-	14 071
Computer equipment	51 909	-	6 795	1 503	57 201
Furniture and office equipment	18 417	-	1 935	183	20 169
Other machinery and equipment	115 026	-	18 650	13 067	120 609
BIOLOGICAL ASSETS	4 337	-	32 893	31 741	5 489
Biological assets	4337	-	32 893	31 741	5 489
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	203 760	-	60 273	46 494	217 539

30.1. Additions
ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Cash	Non-cash items	(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	74 011	-	(46 631)	-	27 380
Transport assets	28 548	-	(28 548)	-	-
Computer equipment	6 795	-	-	-	6 795
Furniture and office equipment	1 935	-	-	-	1 935
Other machinery and equipment	36 733	-	(18 083)	-	18 650
BIOLOGICAL ASSETS	30 786	2 107	-	-	32 893
Biological assets	30 786	2 107	-	-	32 893
TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS	104 797	2 107	(46 631)	-	60 273

30.2 Disposals
DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	1 528	13 224	14 753	50
Transport assets	-	-	-	-
Computer equipment	1 221	282	1 503	-
Furniture and office equipment	183	-	183	50
Other machinery and equipment	124	12 943	13 067	-
BIOLOGICAL ASSETS	565	31 176	31 741	994
Biological assets	565	31 176	31 741	994
TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS	2 093	44 401	46 494	1 044

**30.3. Movement for 2015/16
MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31
MARCH 2017**

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
MACHINERY AND EQUIPMENT	164 038	6	39 796	(4 417)	199 423
Transport assets	12 626	-	1 445	-	14 071
Computer equipment	47 277	-	5 832	(1 200)	51 909
Furniture and office equipment	17 089	-	1 458	(130)	18 417
Other machinery and equipment	87 046	6	31 061	(3 087)	115 026
BIOLOGICAL ASSETS					
Biological assets	3518	-	16 567	(15 748)	4 337
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	167 556	6	56 363	(20 165)	203 760

30.3.1. Prior period error

	<i>Note</i> <u>30</u>	2015/16 R'000
Nature of prior period error		
Relating to 2015/16		6
Machinery and equipment		6
Total		6

30.4. Movement in Minor Assets Per the Asset Register for the Year Ended as at 31 March 2017
Minor assets

	Intangible assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	48	36 023	4 496	40 567
Value adjustments	-			
Additions	-	1 562	2 874	4 436
Disposals	-	(501)	(3 178)	(3 679)
TOTAL MINOR ASSETS	48	37 084	4 192	41 324
	Intangible assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	16	33 320	-	33 336
Number of minor assets at cost	15	34 422	4 146	38 583
TOTAL NUMBER OF MINOR ASSETS	31	67 742	4 146	71 919

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2016

	Intangible assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	48	34 313	4 282	38 643
Prior period error	-	-	(1)	(1)
Additions	-	2 725	1 704	4 429
Disposals	-	(1 015)	(1 489)	(2 504)
TOTAL MINOR ASSETS	48	36 023	4 496	40 567

	Intangible assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Number of R1 minor assets	16	33 320	-	33 336
Number of minor assets at cost	15	33 712	4 107	37 834
TOTAL NUMBER OF MINOR ASSETS	31	67 032	4 107	71 170

30.5.1. Prior period error

	Note <u>30</u>	2015/16 R'000
Nature of prior period error		
Relating to 2015/16		(1)
Machinery and equipment		(1)
Total		<u>(1)</u>

31. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Opening balance R'000	Additions R'000	Disposals R'000	Closing Balance R'000
SOFTWARE	8 079	-	-	8 079
TOTAL INTANGIBLE CAPITAL ASSETS	8 079	-	-	8 079

31.1. Movement for 2015/16

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2016

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	4 938	-	3 141	-	8 079
TOTAL INTANGIBLE CAPITAL ASSETS	4 938	-	3 141	-	8 079

32. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Opening balance	Value adjustments	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	46 978	(46 978)	-
CAPITALWORK-IN-PROGRESS	47 329	-	75 803	(47 329)	75 803
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	47 329	-	122 781	(94 307)	75 803

32.1. Additions

ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	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
BUILDING AND OTHER FIXED STRUCTURES	122 781	-	(75 803)	-	46 978
Other fixed structures	122 781	-	(75 803)	-	46 978
TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS	122 781	-	(75 803)	-	46 978

32.2. DISPOSAL

	Sold for cash	Non-cash disposal	Total disposals	Cash received
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	46 978	46 978	-
Non-residential building	-	46 978	46 978	-
TOTAL DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS	-	46 978	46 978	-

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2016

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
			31 677	(31 677)	-
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	31 677	(31 677)	-
CAPITALWORK-IN-PROGRESS	-	-	47 329	-	47 329
TOTAL IMMOVABLE TANGIBLE	-	-	79 006	(31 677)	47 329

33. Prior period errors

33.1. Correction of prior period errors

	Note	2016/17 R'000
Assets:		
Minor assets: machinery & equipment	30.4	(1)
Movable Tangible Assets: machinery & equipment	30.3.1	6
Net effect		5

34. STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF DEPARTMENT	GRANT ALLOCATION						SPENT			2015/16	
	Division of Revenue Act/ Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (Overspending)	% of available funds spent by department	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
CASP	271000	5 803	-	-	276 803	276 803	273 941	2 862	99%	261 768	250 153
Letsema/lilima	64 335	-	-	-	64 335	64 335	63 580	755	99%	49 672	48 737
Land care	10 632	-	-	-	10 632	10 632	10 621	11	100%	10 666	10 612
Extended Public Works Program	2000	-	-	-	2000	2000	2000	-	-	2 188	2 188
	347 967	5 803	-	-	353 770	353 770	350 142	3 628	99%	324 294	311 690

ANNEXURE 1A

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENT/ AGENCY/ ACCOUNT	TRANSFER ALLOCATION 2016/17					TRANSFER		2015/16 Appropriation Act R'000
	Adjusted Appropriation R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %		
	ECRDA	177 093	-	11 700	188 793	188 767	100%	
AGRIC NATIONAL MARKETING COUNCIL	20 700	-	(11 700)	9 000	9 000	100%	-	
TOTAL	197 793	-	-	197 793	197 767		153 573	

ANNEXURE 1B

STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION 2016/17					EXPENDITURE		2015/16
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Appropriation Act	
	R'000	R'000	R'000	R'000	R'000	%	R'000	
Transfers								
Fort Cox College	47 464	-	-	47 464	47 464	100%	43 875	
FORT HARE UNIVERSITY	6 607	-	-	6 607	6 607	100%	-	
Total	54 071	-	-	54 071	54 071	100%	43 875	

ANNEXURE 1C
STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2015/16 Appropriation Act R'000
	Adjusted Appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %	
Transfers							
Leave gratuity	19 377	-	8 000	27 377	26 532	97%	23 926
Total	19 377	-	8 000	27 377	26 532	97%	23 926

ANNEXURE 1D

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2016/17	2015/16
		R'000	R'000
Received in kind			
Dept. of Agriculture, Fisheries & Forestry	Library software	-	141
Dept. of Agriculture, Fisheries & Forestry	Transport equipment	-	1 445
Dept. of Agriculture, Fisheries & Forestry	Computer equipment	-	105
Dept. of Agriculture, Fisheries & Forestry	Mobile clinics & pre-fab homes	-	18 983
Dept. of Agriculture, Fisheries & Forestry	Furniture & office equipment	-	568
Dept. of Agriculture, Fisheries & Forestry	Other machinery and equipment	-	879
TOTAL		-	22 121

ANNEXURE 1E

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

NATURE OF GIFT, DONATION OR SPONSORSHIP (Group major categories but list material items including name of organisation)	2016/17	2015/16
	R'000	R'000
Made in kind		
Donations (livestock) for numerous events and beneficiaries	469	490
Livestock improvement scheme	32 607	15 023
TOTAL	33 076	15 513

Due to the poor quality of the animals in the hands of the communal farmers, the department increased the distribution of superior genetic breeding livestock in order to contribute in changing the lives of these farmers economically.

ANNEXURE 2A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2017 – LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2016	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced/ released during the year	Revaluations	Closing balance 31 March 2017	Guaranteed interest for year ended 31 March 2016	Realised losses not recoverable i.e. claims paid out
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Housing									
Standard Bank		-	233	-	-	-	233	-	-
Nedbank		-	135	-	(26)	-	109	-	-
FirstRand Bank		-	120	-	-	-	120	-	-
ABSA		-	695	-	(143)	-	552	-	-
Unique Bank		-	15	-	-	-	15	-	-
TNBS		-	-	-	-	-	49	-	-
Old Mutual		-	49	-	-	-	-	-	-
Ithala Limited		-	28	-	(28)	-	-	-	-
ECDC		-	5	-	-	-	5	-	-
TOTAL		-	1 280	-	(197)	-	1 083	-	-

ANNEXURE 2B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2017

Nature of Liability	Opening Balance 1 April 2016	Liabilities incurred during the year	Liabilities paid/cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2017
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
JM Ngxiya	102	-	-	-	102
Gungwana Notyhanga	5	-	-	-	5
Zimasile Ncamiso	50	-	-	-	50
Thomas Construction	95	-	-	-	95
Ntuli Flora Novusile	50	-	-	-	50
Ntuli Mphakamisi / Minister of Dept of Agriculture	5	-	-	-	5
Winkie Nela	50	-	-	-	50
Mntambo & 107 Others / Fort Cox College	500	-	(500)	-	-
Xplosive Investments 902cc	50	-	-	-	50
Zandisile M. Gwayana	10	-	(10)	-	-
Sammy B Mandeane/DRDAR	10	40	-	-	50
Ukhahlamba District Municipality	1	-	-	-	1
Nolwazi Aviator Cenge	48	-	(48)	-	-
DFM Securities	540	-	(540)	-	-
Willards Travel Services	121	-	(121)	-	-
EN Mpikeleli	361	-	(361)	-	-
S Mayekiso and 4 others	50	-	(50)	-	-
L. Sibanyoni	50	-	-	-	50
Nisasa Velesazi / MEC for Agriculture and other	28	-	(28)	-	-
Ntsokolo D. Sandi	100	-	(100)	-	-
Eagles Multi-purpose Primary Co- operative	4 983	-	-	-	4 983
Dr TT Silwana (PSA)	50	-	(50)	-	-

Nature of Liability	Opening Balance 1 April 2016	Liabilities incurred during the year	Liabilities paid/cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2017
	R'000	R'000	R'000	R'000	R'000
Ethesian Fozzie & 4 other/ Ndlambe Municipality	500	-	-	-	500
Monwabisi Yako vs Minister of Land Affairs & DRDAR	50	-	(50)	-	-
N Matiso	12	-	(12)	-	-
Lukhanyo Fesi	100	-	-	-	100
Umuhle Development	100	-	-	-	100
N. Steremele	100	50	-	-	150
Zimele Sandi & 3 others	50	50	-	-	100
Nozipho Hlongwane	-	12 200	-	-	12 200
NEHAWU/ Ayabulela Ngoqo	-	58	-	-	58
Mfuneko Sikunyana	-	20	-	-	20
Eastern Cape Development Corporation	-	565	-	-	565
Ningiza Horner Inc/ ECATU& Premier EC	-	749	-	-	749
Nokwanda Ndlebe/ MEC for DRDAR	-	350	-	-	350
Robert Boakye Yiadom / MEC for DRDAR	-	50	-	-	50
Manelisi Zukile Somhlahlo/ MEC for DRDAR & Other	-	50	-	-	50
Emthonjeni Agricultural& Irrigation System	-	4 410	-	-	4 410
L Musisi	-	100	-	-	100
Azile Ndaba	-	100	-	-	100
Subtotal	8 171	18 792	1 870	-	25 093

ANNEXURE 3**CLAIMS RECOVERABLE**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2016/17	
	31/03/2017 R'000	31/03/2016 R'000	31/03/2017 R'000	31/03/2016 R'000	31/03/2017 R'000	31/03/2016 R'000	Receipt date up to six (6) working days after year end	Amount R'000
Department								
TARDI & Fort Cox: Revitalisation of Colleges	(368)	815	-	4 173	(368)	4 988	-	-
Department of Agriculture, Forestry & Fisheries: Swine Fever	-	-	-	9 021	-	9 021	-	-
Sub-total	(368)	815	-	13 194	(368)	14 009	-	-
TOTAL	(368)	815	-	13 194	(368)	14 009	-	-

ANNEXURE 4

INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2016/17	
	31/03/2017 R'000	31/03/2016 R'000	31/03/2017 R'000	31/03/2016 R'000	31/03/2017 R'000	31/03/2016 R'000	Payment date up to six (6) working days before year end	Amount R'000
OTHER GOVERNMENT ENTITIES: Current								
Chris Hani District Municipality	71	71	-	-	71	71	-	-
AGRISETA	142	290	-	-	142	290	-	-
HWSETA	8 118	1 428	-	-	8 118	1 428	-	-
Mhlontlo Municipality	39	-	-	-	39	-	-	-
CETA	90	-	-	-	90	-	-	-
Total	8 460	1 789	-	-	8 460	1 789	-	-

ANNEXURE 5**INVENTORIES**

Inventory: summary	Note	2016/17	2015/16
		R'000	R'000
Opening balance		-	3 736
Add/(Less): Adjustments to prior year balance			-
Add: Additions/Purchases - Cash	<u>5.4</u>	262 599	237 968
Add: Additions - Non-cash			-
(Less): Disposals			-
(Less): Issues		(262 599)	(241 704)
Add/(Less): Adjustments			-
Closing balance		-	-

Inventory: Cloth materials & accessories	Note	2016/17	2015/16
		R'000	R'000
Opening balance		-	-
Add/(Less): Adjustments to prior year balance		-	-
Add: Additions/Purchases - Cash	<u>5.4</u>		353
Add: Additions - Non-cash		-	-
(Less): Disposals		-	-
(Less): Issues			(353)
Add/(Less): Adjustments		-	-
Closing balance		-	-

Inventory: Farming supplies	Note	2016/17	2015/16
		R'000	R'000
Opening balance		-	93
Add/(Less): Adjustments to prior year balance		-	-
Add: Additions/Purchases - Cash	<u>5.4</u>	226 483	196 412
Add: Additions - Non-cash		-	-
(Less): Disposals		-	-
(Less): Issues		(226 483)	(196 505)
Add/(Less): Adjustments		-	-
Closing balance		-	-

Inventory: Food and food supplies	Note	2016/17	2015/16
		R'000	R'000
Opening balance		-	-
Add/(Less): Adjustments to prior year balance		-	-
Add: Additions/Purchases - Cash	<u>5.4</u>	389	1 395
Add: Additions - Non-cash		-	-
(Less): Disposals		-	-
(Less): Issues		(389)	(1 395)
Add/(Less): Adjustments			
Closing balance		-	-

Inventory: Fuel, Oil & Gas	Note	2016/17	2015/16
		R'000	R'000
Opening balance		-	-
Add/(Less): Adjustments to prior year balance		-	-
Add: Additions/Purchases - Cash	<u>5.4</u>	727	1 238
Add: Additions - Non-cash		-	-
(Less): Disposals		-	-
(Less): Issues		(727)	(1 238)
Add/(Less): Adjustments		-	-
Closing balance		-	-

Inventory: Learn & teaching supply materials	Note	2016/17	2015/16
		R'000	R'000
Opening balance		-	-
Add/(Less): Adjustments to prior year balance		-	-
Add: Additions/Purchases - Cash	<u>5.4</u>	28	5
Add: Additions - Non-cash		-	-
(Less): Disposals		-	-
(Less): Issues		(28)	(5)
Add/(Less): Adjustments		-	-
Closing balance		-	-

Inventory: Materials and supplies	Note	2016/17	2015/16
		R'000	R'000
Opening balance		-	250
Add/(Less): Adjustments to prior year balance		-	-
Add: Additions/Purchases - Cash	<u>5.4</u>	2 947	10 345
Add: Additions - Non-cash		-	-
(Less): Disposals		-	-
(Less): Issues		(2 947)	(10 595)
Add/(Less): Adjustments		-	-
Closing balance		-	-

Inventory: Medical supplies	Note	2016/17	2015/16
		R'000	R'000
Opening balance		-	1 059
Add/(Less): Adjustments to prior year balance		-	-
Add: Additions/Purchases - Cash	<u>5.4</u>	310	195
Add: Additions - Non-cash		-	-
(Less): Disposals		-	-
(Less): Issues		(310)	(1 254)
Add/(Less): Adjustments		-	-
Closing balance		-	-

Inventory: Medicine	Note	2016/17	2015/16
		R'000	R'000
Opening balance		-	2 331
Add/(Less): Adjustments to prior year balance		-	-
Add: Additions/Purchases - Cash	<u>5.4</u>	29 046	26 937
Add: Additions - Non-cash		-	-
(Less): Disposals		-	-
(Less): Issues		(29 046)	(29 268)
Add/(Less): Adjustments		-	-
Closing balance		-	-

Inventory: Other supplies	Note	2016/17	2015/16
		R'000	R'000
Opening balance		-	3
Add/(Less): Adjustments to prior year balance		-	-
Add: Additions/Purchases - Cash	<u>5.4</u>	2 671	1 088
Add: Additions - Non-cash		-	-
(Less): Disposals		-	-
(Less): Issues		(2 671)	(1 091)
Add/(Less): Adjustments		-	-
Closing balance		-	-

ANNEXURE 6

MOVEMENT IN CAPITAL WORK-IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2017

	Opening balance R'000	Current year Capital WIP R'000	Completed Assets R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	47 329	75 803	47 329	75 803
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	47 329	75 803	47 329	75 803

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2016

	Opening balance R'000	Prior period error R'000	Current Year Capital WIP R'000	Completed Assets R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES					
Dwellings					
Non-residential buildings					
Other fixed structures	-	-	47 329	-	47 329
TOTAL	-	-	47 329	-	47 329

