LIMPOPO

PROVINCIAL GOVERNMENT

REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
AGRICULTURE AND RURAL DEVELOPMENT

ANNUAL REPORT

2025/2026

The heartland of southern Africa - development is about people!

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PROVINCE OF LIMPOPO

VOTE NO. 04

ANNUAL REPORT

2025/2026 FINANCIAL YEAR

PR 157/2026

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GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

LIMPOPO DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

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2. LIST OF ABBREVIATIONS/ACRONYMS

AAMP	Agriculture and Agro-processing Master Plan
AAP	Assistant Agricultural Practitioner
AC	Audit Committee
AFS	Annual Financial Statements
AGSA	Auditor General South Africa
AHTs	Animal Health Technicians
AO	Accounting Officer
AIP	Alien Invasive Plants
APP	Annual Performance Plan
ADZ	Agricultural Development Zones
AEZ	Agro-Ecological Zones
AGRISETA	Agricultural Sector Education Training Authority
ARC	Agricultural Research Council
BBBEE	Broad Based Black Economic Empowerment
BCPA	Bjatladi Communal Property Association
CAR	Capital Asset Register
CARA	Conservation of Agricultural Resources Act, Act 43 of 1983
CASP	Comprehensive Agricultural Support Programme
CFO	Chief Financial Officer
COID	Compensation for Occupational Injuries and Diseases
CoE	Compensation of Employees
CPA	Communal Property Association
DALRRD	Department of Agriculture, Land Reform and Rural Development
DoRA	Division of Revenue Act

DPSA	Department of Public Service and Administration
DPWRI	Department of Public Works, Roads and Infrastructure
EAP	Employee Assistant Programme
EHW	Employee Health and Wellness
EPWP	Expanded Public Works Programme
EXCO	Executive Council
FMD	Foot and Mouth Disease
FY	Financial Year
GAP	General Agricultural Practices
GHS	General Household Survey
GITO	Government Information Technology Officer
GEF	Global Environmental Facility
GNU	Government of National Unity
HIV	Human Immuno deficiency Virus
HDI	Historically Disadvantaged Individuals
HOD	Head of Department
HRM	Human Resource Management
IAF	Internal Audit Function
LDARD	Limpopo Department of Agriculture and Rural Development
LDP	Limpopo Development Plan
MEC	Member of Executive Council
MMS	Middle Management Services
MPSA	Minister of Public Service and Administration
MTDP	Medium Term Development Plan

MTEF	Medium Term Expenditure Framework
N/A	Not applicable
NACH	National Anti- Corruption Hotline
NDP	National Development Plan
OTP	Office of the Premier
OSD	Occupational Specific Dispensation
PAIA	Promotion of Access to Information Act
PAPA	Performing Animals Protection Act
PDARD	Persons with Disabilities in Agriculture and Rural Development
PFMA	Public Financial Management Act
PMDS	Performance Management and Development System
PPP	Public Private Partnership
PSC	Public Service Commission
PWD	People with Disabilities
RAAVC	Revitalisation of Agriculture and Agro-Processing Value Chain

RWOPS	Remuneration of Work Outside the Public Service
SA GAP	South African Good Agricultural Practices
SALA	Subdivision of Agricultural Land Act, Act 64 of 1998
SAPS	South African Police Services
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
SDIP	Service Delivery Improvement Plan
SIAS	Shared Internal Audit Services
SITA	State Information Technology Agency
SMME	Small Medium and Micro Enterprises
SMS	Senior Management Services
STIs	Sexually Transmitted Infections
STATSA	Statistics South Africa
TB	Tuberculosis

3. FOREWORD BY THE MEC

The 2025/2026 Annual Report for the Limpopo Department of Agriculture and Rural Development (LDARD) reflect that agriculture and agro-processing promise to be the real hope for inclusive economic growth, job creation, reduction of poverty and tackling the cost of living in our province. This Annual Report also captures how the Department successfully implemented its plans.

Guided by the key strategic objectives of the National Development Plan (NDP), Limpopo Development Plan (LDP), the key priorities of Government of National Unity (GNU) and further underpinned by the department's key focus areas; the Department has put the shoulder to the wheel and worked tirelessly towards improving the lives of the people of Limpopo by ensuring food security and igniting a productive agricultural sector. The Department is ensuring that farmers transition from subsistence to commercial success, guided by core values of integrity, accountability, and a people-first approach. It is acknowledged that the Department through the funding of projects is also investing in the dignity and resilience of the people of Limpopo.

Through implementation of Revitalisation of Agriculture and Agro-processing Value Chain (RAAVC) plan significant progress has been recorded:

- The Department is involved in the revitalization of the Zebediela Citrus Estate due to the potential at the Estate for job creation and economic growth. On the 31st of March 2026 a Memorandum of Agreement (MOA) was signed between WIPHOLD and the Bjatladi Communal Property Association (BCPA) for the revitalization and management of Zebediela Citrus Estate. This long-term agreement will pave the way for the full revival of the Estate through various long-term enterprises focused on the commercialization of the Estate. This investment partnerships will realise the strategic intent to revitalizes significant agricultural commodities in the province.
- Majeje Sitrus project, a 450-hectare greenfield expansion has been successfully implemented. This development concludes during the second quarter of 2026/27 with the last orchard planting.
- Commercial production across 31 plots for Tafelkop Farmers Association, with renewed focus on farmer activation, market aggregation and structured off-take agreements, particularly for institutional markets such as the School Nutrition Programme.

The fight against Foot and Mouth Disease (FMD) in Limpopo is ongoing, our concerted efforts demonstrate unwavering dedication to restoring animal health, rebuilding economic stability, and safeguarding the agricultural sector for future generations. The department remains steadfast in its mission to protect the province's competitive agriculture industry, uphold food safety standards, and strengthen rural economies during this challenging period.

Taking services to the people, the department facilitated province wide stakeholder engagements with the aim of keeping abreast of service delivery matters to farmers and prospective farmers to ensure that they are provided with information about the departmental service offerings, opportunities, expectations of both the department and clients, and strategic interventions for a thriving relationship between the department and the stakeholders.

The recent General Household Survey (GHS) conducted in 2024 by Statistics South Africa (Stats SA), suggests that Limpopo is among the highest in household food security. Again, it is worth noting that Limpopo had one of the lowest rates of severe food insecurity in South Africa, at 5.9% Stats SA,2025. This demonstrates that the food security interventions by the Department had a positive impact as the majority of households in Limpopo are participating in agricultural production.

The province endured severe drought conditions, followed by destructive floods, which caused widespread losses to crops, livestock, infrastructure and livelihoods. Despite these challenges, as a Department, our strategic posture is clear: We will respond, educate and support all role players to recover and to ensure that the strategic thrust of the Department in this term is on a positive trajectory. These interventions are implemented to drive inclusive growth, enable transformation, ensure food security, and build a capable and ethical developmental state—through agricultural production, agro-processing, and rural development. In this regards, over 600 producers are using climate smart technologies in their farming practices for sustainability as supported.

The key concerns and challenges that impacted strongly on the Department during the financial year 2025/2026 included, inter alia, the escalating cost of electricity; erratic rainfall pattens, and effects of climate change. The geopolitical tensions in Russia, Ukraine, United States of America and Iran continues to contribute significantly to the high cost of production inputs, and the supply chain of the world is being interrupted. South Africa as consumer of these production inputs is negatively impacted with a ripple effect on affordability of basic food.

I would like to express my heartfelt gratitude to the Head of Department (HOD), Me Mpho Mashamba, the management team and officials for the concerted efforts and commitment towards realising government priorities and servicing our people at large. Indeed, these efforts contribute to increasing agricultural production to unlock agro-processing with the view to ignite the full potential of agriculture to advance inclusive economic growth, job creation and food security.

My sincere gratitude also goes to all oversight bodies, especially the Portfolio Committee on Agriculture and Rural Development, for the unwavering support accorded to the departmental team.

Special thanks to our Premier Dr Phophi Ramathuba for her continued guidance and support. My gratitude also goes to my colleagues in the Executive Council.

Ms Nakedi Grace Kekana, MPL

Member of Executive Council

Department of Agriculture and Rural Development

Date: 31 July 2026

4. REPORT OF THE ACCOUNTING OFFICER

The 2025/2026 Annual Report provides a comprehensive overview of matters that have affected the Department as a whole from a strategic, operational, financial and developmental perspective. It captures the Department's implementation of the commitments made and gives an account of how successful the department was, in dealing with the key strategic focus areas as reflected in the Strategic Plan and the Annual Performance Plan. In addition, the report captures the department's response to the key announcements made by the Member of Executive Council (MEC) during the Budget Speech.

4.1 OVERVIEW OF THE OPERATIONS OF THE DEPARTMENT

The department derives its core mandate from the provisions of Schedules 4 and 5 of the Constitution of the Republic of South Africa (1996) and in accordance with section 104(1) b of the Constitution. As a concurrent National and Provincial legislative competency listed in Schedule 4 of the Constitution, the LDARD derives its mandate from both National Parliament and the Provincial Legislature. Over the years, agricultural support initiatives have shown a direct link between food security and agricultural activities.

The Department continues to work towards the achievement of the outcomes of the organisation as articulated in the LDARD Strategic Plan 2025/26 to 2029/30 as follows:

- Improved governance and service excellence
- Increased participation of producers in the integrated value chain
- Increased skills base of the agricultural sector
- Climate smart agricultural technologies
- Enhanced research and development
- Increased primary production

These outcomes serve as guiding yardsticks for the department in its efforts to revitalise agriculture and agro-processing value chain.

Revitalisation of Agriculture and Agro-processing Value Chain Plan (RAAVC)

The implementation of the RAAVC Plan is being accelerated following its approval in June 2021. This is done through various catalytic projects in the fruits, vegetables, industrial crops, grains, red and white meat industries. These projects are aimed at contributing to the increase in agricultural production, which should anchor the industrialisation of the sector through agro-processing to contribute to the achievement of broader objectives of the Limpopo Development Plan (LDP) and support implementation of the (AAMP) Agricultural and Agro-processing Master Plan.

Good progress was made in the 2025/2026 financial year with the implementation of the following catalytic projects: the Revitalisation of Zebediela Citrus, Majeje Sitrus, and the Hereford vegetable cluster for Tafelkop Farmers Association. The RAAVC projects are mainly to be implemented over a multi-year period, with the assistance of industry stakeholders.

Reducing vulnerability and risks associated with climate change.

Climate change is no longer a distant threat; it is a daily reality for farmers. The Department provides land users with agricultural support services to enable sustainable development and management of natural resources towards mitigating some of the negative effects of climate change. The province experienced drought, veldfires, black frost, and flooding which always requires initiatives to support farmers to attain sustainable production. Considerable progress has been made as follows:

- 610 producers were supported to adopt and use climate smart agricultural practices, with additional support received from the Department of Fishery, Forestry and Environment.
- 1 969,37 hectares of agricultural land were rehabilitated to improve production potential of the land.
- 112 communities were supported to adopt land care practices in the management of their natural resources.
- 37 Landcare training sessions were conducted
- 1 721,83 ha were cleared of Alien Invasive Plants (AIP) as part of soil and water conservation.
- 34 awareness campaigns on disaster risk reduction were conducted as continuous awareness raising among producers across their scale of production.
- 2 102 farmers assisted through drought and floods disaster relief schemes

During the recent summer season, a total of 250 farmers across our districts were affected by floods. In response, the Department has received allocation for R15.9 million. Furthermore submitted a request for funding through provincial disaster management center including R15.9 million for immediate disaster relief.

Agricultural training and skills development to improve the skills base in the sector.

Training and skills development in the sector is vital to adapt to environmental changes and to create a viable as well as sustainable agricultural sector. During the 2025/2026 financial year 1 344 farmers were trained on various aspects of production, business management and marketing. Mentorship is one of the skills development programmes whereby the Department ensured that 24 mentorship programmes were facilitated across Limpopo, also to support sustainability of agricultural enterprises and development initiatives.

Key Programme Performance

The Sustainable Resource Use and Management programme provides agricultural support services to land users to ensure sustainable development and management of natural agricultural resources. The sub-programme Agricultural Engineering Services provides engineering support to all programmes according to industry standards regarding irrigation, on-farm mechanisation, value adding, farm structures and resource conservation management. During the 2025/2026 financial year 59 agricultural infrastructure were established.

To promote land use management practices the community of Tshikuyu and the surrounding villages under Musina Local Municipality gathered at the Tshikuyu Tribal Council for an important awareness campaign on Landcare. The awareness is a government initiative aimed at promoting, restoring, and protecting the natural environment, while recognising the contributions of volunteers who work tirelessly to care for their local ecosystems.

The Department implemented the agricultural producer support programme through the Comprehensive Producer Support Programme (CASP), aimed at strengthening performance and commercialisation of farming enterprises and land reform projects. The Programme supported 724 smallholder farmers, 10 621 subsistence farmers as well as 2 500 vulnerable households with food security assistance through the Illima/ Letsema programme. Through the mechanisation programme farmers were assisted with machinery and equipment to improve their farming operations.

These interventions support coordinated production planning, strengthen cooperative governance, expand market linkages, and ensure the optimal utilisation of the existing infrastructure.

As part of contributing to youth development, unemployed graduates were placed at agricultural commercial enterprises for practical experience. This initiative is recognising that Limpopo remains youthful, with a greater proportion of our population between 18 and 34 years old. The programme is bearing fruit, and the Department will continue availing its facilities for the capacitation and development of youth. Youths have also been appointed as assistant agricultural practitioners to enhance extension services of the Department.

The Provincial World Food Day was commemorated at Botshega village, Ga-Mothapo on the 14th of November 2025. A total of 300 indigent households from various villages around Ga-Molepo, including Tshebela, Bethel, Sebjeng, Mogano, Rampheri, Maphetoane, and Boshega, received food parcels and agricultural inputs from the Department in an effort to strengthen household food security. The process of identifying households was done through the Local Councillors and the Social Workers as part of cooperative governance.

Through the Veterinary Services, there is an unwavering commitment to eradicate animal diseases, in particular livestock disease control demonstrating the intentional spirit in addressing all the aspects of production including value adding and market access. The province has been hit by the outbreak of Foot and Mouth Disease (FMD) like many provinces. In response, vaccine doses were received from the Department of Agriculture (DoA) which has had a major impact on vaccination efforts at and surrounding outbreak points. Strict movement control of cloven-hoofed domestic animals, were enforced through a permit system as outlined in the provincial movement protocol. This measure is critical in preventing uncontrolled livestock movements that contribute to the spread of FMD.

While international border control remains predominantly a national responsibility, the province has intensified its operational role to support national biosecurity objectives. Veterinary officials continue to engage local communities, communal livestock owners, and traditional leaders. These community-based efforts are vital in raising awareness, encouraging reporting of suspicious livestock movements, and reinforcing compliance with animal health regulations. Collaborative work continues closely with farmers and neighbouring provinces to contain the outbreak, protect livestock, and secure rural livelihoods.

The Research and Technology Development Programme as a government priority has contributed immensely to sectoral development. Scientific research, innovation, and the global visibility is a well-oiled machinery for the Department to enable this sector to thrive. It is worth noting that a greater number of papers were approved and published due to the improved quality of the submitted scientific papers. This will go a long way in providing alternative and improved agricultural practices across the board.

The provision of Agricultural Economic Services continued, during the 2025/2026 financial year, to achieve its mandate to provide timely and relevant agricultural economic services to ensure equitable participation in the economy. In addition, a targeted support has been implemented through commercialisation program where 50 farmers have been identified and supported with mechanisation, water infrastructure, market compliance with industry standards, capacity building etc. This is a multiyear project to ensure impact and sustainability. During the year under review, 189 agribusinesses were supported with access to the markets whilst 3 299 clients were supported with production economic services.

The Agricultural Education and Training Programme provided formal and informal education and training to the participants in the agricultural sector at Tompi Seleka and Madzivandila Agricultural Colleges. After conclusion of the 2025 academic year, 110 students graduated with Diploma in Animal Production and Diploma in Plant Production. The process of maintaining infrastructure to ensure the Colleges are at par for excellent centre of learning are also continuing, including the ICT facilities.

As part of contributing to job creation strategy, during the implementation of these programmes 2 457 job opportunities were created from various projects which contributed to household income and food security.

4.2 OVERVIEW OF THE FINANCIAL RESULTS OF THE DEPARTMENT

Departmental Receipts

Departmental receipts	2025/2026			2024/2025		
	Estimate	Actual Amount Collected	Over/(Under) Collection	Estimate	Actual Amount Collected	Over/(Under) Collection
	R·000	R·000	R·000	R·000	R·000	R·000
Sale of goods and services other than capital assets	15 875	17 492	1 617	16 187	17 581	1 394
Interest, dividends and rent on land	47	162	115	63	63	0
Sale of capital assets	2 000	2361	361	0	0	0
Financial transactions in assets and liabilities	926	1285	359	1 418	843	-575
Total	**18 848**	**21 301**	**2 452**	**17 668**	**18 487**	**819**

The department managed to collect R 21 301 million which is 113.0% of its revenue collection budget of R 18 848 million. The following is an analysis of the performance per economic classification:

- **Sale of Goods and Services**

  There is an over collection of 10.2% due to auction conducted on biological assets, R 17 492 million (110.2%) vs R 15 875 million (100.0%) projected.

- **Interest, Dividends and Rent on Land.**

  There was 245.6% over collection due to arrears paid on rent. R162 thousand (345.6%) vs R42 thousand (100%) projected.

- **Sale of Capital Assets.**

  There is an over collection of 18.0% due to auction conducted on movable assets, R2 361 million (118.0%) vs R 2 000 million (100.0%) projected.

- **Financial Transactions in assets and liabilities**

  There was an over collection of 38.8% due to more payments from previous year's expenditure, R1 285 million (138.8%) vs R 926 thousand (100.0%) projected.

- **Details of determination of tariffs charged by the department**

  The department determines all tariffs as per Provincial Treasury guidelines every financial year. Only one transversal policy as approved by Treasury is implemented when determining departmental tariffs.

- **Details of any new revenue sources and tariffs and the requisite approval by Provincial Treasury.**

During the year under review, Sales: Water portable was identified as a new source of revenue.

- **Nature of free services rendered by the department that would have yield significant revenue had tariffs been charged.**

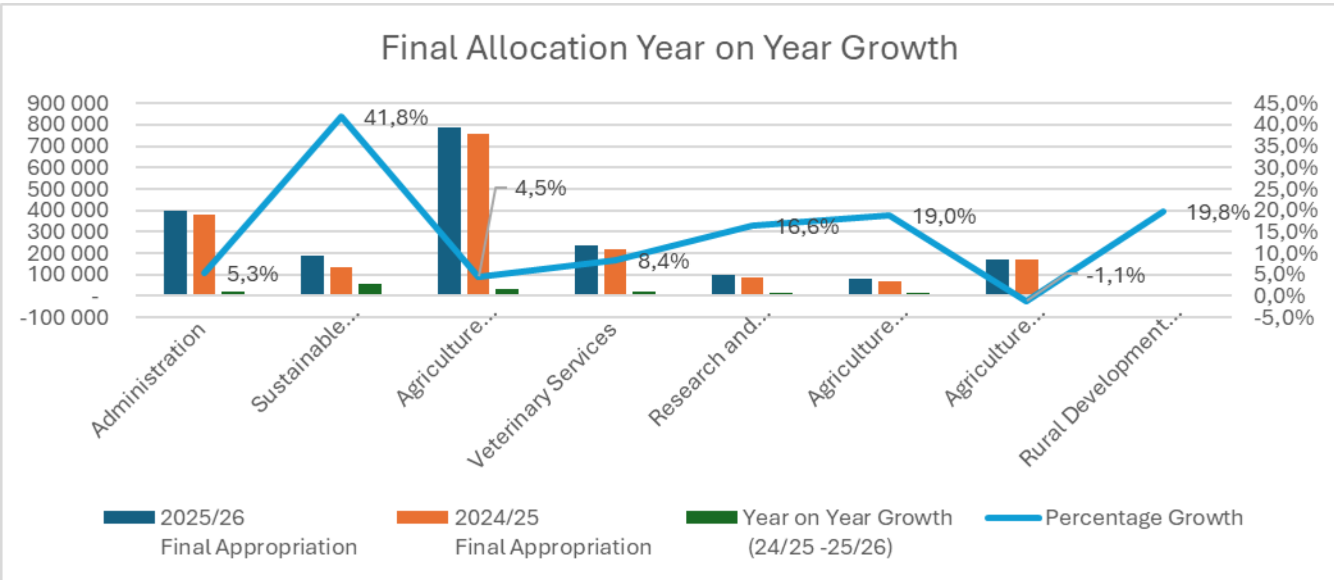
There are no free services rendered by the department.

Programme Expenditure

The table below provide a summary of programme expenditure per programme for the 2025/26 financial year.

Agriculture and Rural Development	2025/26			2024/25		
Programme	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000
Administration	396,887	396,887	-	377,052	377,052	-
Sustainable Resource Use and Management	189,025	176,192	12,833	133,268	132,468	800
Agriculture Producer and Development	790,268	790,268	-	756,335	739,468	16,867
Veterinary Services	233,516	233,516	-	215,500	213,781	1,719
Research and Technology Development Services	100,456	100,456	-	86,163	86,163	-
Agriculture Economics Services	81,904	81,904	-	68,848	68,821	27
Agriculture Education and Training	167,059	167,059	-	168,982	165,534	3,448
Rural Development and Coordination	5,575	5,575	-	4,653	4,653	-
Total	**1,964,690**	**1,951,857**	**12,833**	**1,810,801**	**1,787,940**	**22,861**

For the period ending 31 March 2026, the Department was allocated a final budget of R1.952 billion.



The graph above shows the allocation year on year per programme for 2025/26 from 2024/25 financial year. In terms of the graph, Administration budget has increased by R19.835 million or 5.3 percent, Sustainable Resource Use and management increased by R55.757 million or 41.8 percent whilst Agriculture Producer and support has increased by R33.933 million or 4.5 percent. Veterinary Services budget has also increased by R18.016 million or 8.4 percent and Research and Technology Development Services has increased by R14.293 million or 16.6 percent.

Agriculture Economics programme allocation has been increased by R13.056 million or 19 percent and Agriculture Education and Training has decreased by R1.923 million or 1.1 percent and Rural Development and Coordination programmes has increased by R0.922 million or 19.8 percent.

Final expenditure as at 31 March 2026

The table below shows the expenditure movement on year on year per programme of which show that the Department expenditure increased by R163.917 million or 9.2 percent from the 2024/25 financial year. The main cost drivers are programme 3 which increased by R50.8 million or 6.9 percent followed by Sustainable resource Use and Management which increased by R43.724 million or 33 percent and Administration increased by R19.835 million or 5.3 percent, then followed by Veterinary Services of which the expenditure from 2024/25 to 2025/26 increased by R19.735 million or 9.2. All the other remaining programmes expenditure increased by approximately R7.5 million on average.

Year on Year Expenditure	2025/26 Expenditure R'000	2024/25 Expenditure R'000	Expenditure Growth	Percentage Growth
Administration	396,887	377,052	19,835	5.3%
Sustainable Resource Use and Management	176,192	132,468	43,724	33.0%
Agriculture Producer and Development	790,268	739,468	50,800	6.9%
Veterinary Services	233,516	213,781	19,735	9.2%
Research and Technology Development Services	100,456	86,163	14,293	16.6%
Agriculture Economics Services	81,904	68,821	13,083	19.0%
Agriculture Education and Training	167,059	165,534	1,525	0.9%
Rural Development and Coordination	5,575	4,653	922	19.8%
Total	**1,951,857**	**1,787,940**	**163,917**	**9.2%**

Virements

Programme	Adjusted Budget	Virement	Final Budget
Administration	395,935	952	396,887
Sustainable Resource Use and Management	196,523	(7,498)	189,025
Agriculture Producer and Development	790,510	(242)	790,268
Veterinary Services	227,027	6,489	233,516
Research and Technology Development Services	95,015	5,441	100,456

Programme	Adjusted Budget	Virement	Final Budget
Agriculture Economics Services	84,298	(2,394)	81,904
Agriculture Education and Training	170,153	(3,094)	167,059
Rural Development and Coordination	5,229	346	5,575
Total	**1,964,690**	**-**	**1,964,690**

The Department implemented virement in line with the treasury regulations guidelines of 8 percent. The total virement included the movement of a total of R13.228 million from Sustainable Resource Use and Management (R7.498 million), Agriculture Producer and Development (R0.242 million), Agriculture Economics (R2.349 million) and Agriculture Education and Training (R3.094 million) to defray overspending on the following programmes;

- Administration (R0.952 million)
- Veterinary Services (R6.489 million)
- Research and Technology Development Services (R5.441 million)
- Rural development (R0.346 million)

Roll overs

For the 2025/26 financial year, the Department received a rollover of R12.761 million on conditional grant (CASP). The funds were utilised for the implementation and finalisation projects that were initiated in the 2024/25 financial year.

- **Unauthorised Expenditure**

REASONS	AMOUNT	STEPS TAKEN TO ADDRESS AND PREVENT ADDRESS AND PREVENT A RECURRENCE
None	0	None

- **Irregular Expenditure**

REASONS	AMOUNT	STEPS TAKEN TO ADDRESS AND PREVENT ADDRESS AND PREVENT A RECURRENCE
Irregular expenditure on a non compliance on SCM-bid invitation did not include local content and CIDB grading and contract awarded to a Contract CIDB lower grading	2 297 977	Strengthening quality assurance on specifications and terms of reference before bids are advertised. Compliance audits by Internal Control to monitor and ensure compliance.
2024/25 Audit Finding: Vhembe-SCM – Awards to person in service of other state institutions	27 250	Continuous awareness by the Risk Management and verification of Awarded suppliers on DPSA
2024/25 Audit Finding: Head Office - SCM – Awards to person in service of other state institutions	23 024	Continuous awareness by the Risk Management and verification of Awarded suppliers on DPSA

REASONS	AMOUNT	STEPS TAKEN TO ADDRESS AND PREVENT ADDRESS AND PREVENT A RECURRENCE
2024/25 Audit Finding: Head Office - SCM – Awards a quotation amounting R499 503,00 which is above R30 000,00, approved by the Director: SCM & Asset Management, instead of Sub Bid Adjudication Committee.	499 503	Continuous review and alignment of the SOP with financial delegation. Compliance audits by Internal Control to monitor and ensure compliance. Consequence management as part of control measures are implemented.
2024/25 Audit Finding: Sekhukhune SCM -Borehole and fence installation at Moemi Farming project amounting to R807,788.54, submitted for audit did not specify the minimum total threshold value required to qualify as a functional bidder	807 788	To ensure that terms of reference (TOR's) are reviewed and aligned to the required function/Service and verify that accurate documents are attached. Compliance audits by Internal Control to monitor and ensure compliance. Consequence management as part of control measures are implemented.

- **Fruitless And Wasteful Expenditure**

REASONS	AMOUNT	STEPS TAKEN TO ADDRESS AND PREVENT ADDRESS AND PREVENT A RECURRENCE
OSD erroneous translations for Agricultural Scientists	425 196	Audit of the files before OSD translations could be confirmed.
Payment made for services which was not rendered	1 907 175	Strengthening quality assurance on specifications and terms of reference before bids are advertised.
Dinners Club over payment of Interests to Rakoma Travel (Pty) Ltd for the provision of travel management services	130 791	The Department is making sure that before the last run of the month all sundry accounts are received in order to pay them on time. Consequence management as part of control measures are implemented so that all payments due to creditors are to be settled within 30 days from receipt of an invoice.

- **Strategic focus over the short to medium term period**

The department has adopted the following as focus areas for the short and medium term:

- ✓ Revitalisation of primary agriculture and agro-processing;
- ✓ Market access to improve domestic and export market access by all farmers;
- ✓ Reducing vulnerability and risks associated with climate change;
- ✓ Agricultural training and skills development to improve the skills base of the sector;
- ✓ Sector transformation to promote and support meaningful participation by farmers, including women, youth and people with disabilities; and
- ✓ Research and development on alternative crop cultivars and livestock breeds, as well as efficient production technologies.

These priorities are aimed at enabling farmers to improve their production capacity and most importantly their participation in these clusters' value chain and improve market access. This development is also aimed at revitalising production on land reform farms. The above planned performance will achieve agrarian transformation, inclusive growth and labour absorption. The pinnacle of our course remains on acceleration and successful land reform.

- **Public Private Partnerships**

The Department has no Public Private Partnership (PPPs) agreement.

- **Discontinued key activities / activities to be discontinued.**

The Department did not discontinue any activities.

- **New or proposed key activities**

There were no new activities for the year under review.

- **Supply Chain Management**

There were no unsolicited bid proposals for the year under review. There were no challenges experienced in SCM for the year under review.

- **Gifts and Donations received in kind from non-related parties**

Table 1: Movable Assets

NO.	ITEM DESCRIPTION	QUANTITY	TOTAL PRICE
1	Printer 4 in 1 Colour Olivetti	01	R28 260.86
2	Laminator Rexel Style	01	R2 587.50
	TOTAL		**R30 848.36**

Table 2: Office Consumables

NO.	DESCRIPTION	QTY	UNIT PRICE	TOTAL
1	Typek Paper A4 Ream Box	300	R102.72	R30 816.00
2	Compatible Black Toner (TK8345K)	05	R2 875.00	R14 375.00
3	Compatible Yellow Toner (TK8345Y)	03	R2 750.00	R8 250.00
4	Compatible Magenta Toner (TK8345M)	03	R2 750.00	R8 250.00
5	Compatible Cyan Toner (TK8345C)	03	R2 750.00	R8 250.00
6	Canon Lithium Battery	06	R3 445.31	R20 671.87
7	128G Memory Card	06	R1 662.64	R9 975.84
8	Compatible Black Toner (TK7105)	05	R2 625.00	R13 125.00
9	Compatible Black Toner (TK7125)	05	R2 498.75	R12 493.75

NO.	DESCRIPTION	QTY	UNIT PRICE	TOTAL
10	Machine Service and Repair	05	R718.75	R3 593.75
11	Machine and Service	01	R4 108.37	R4 108.37
12	Machine and Service	01	R22 334.15	R22 334.15
13	Service and Repair	01	R14 062.07	R14 062.07
14	Repair	01	R3 353.42	R3 353.42
15	Repair	01	R845.00	R845.00
16	Repair	02	R1 226.18	R2 452.36
17	Laminating Pouch A4	04	R151.87	R607.50
18	Tokai Deep Tint Board A4 100/pack - Yellow	02	R125.77	R251.54
19	Tokai Board A4 100/pack-White	02	R83.32	R166.64
20	Tokai Board A4 100/pack-Assorted Colours	01	R148.50	R148.50
21	MTN 50Gb Data Plan for 24 Month	01	R8 673.72	R8 673.72
22	Big Click Ball Pen Black	145	R8.28	R1 200.60
	Grand Total			**R188 500.08**

- **Exemptions and deviations received from the National Treasury**

The Department did not receive any exemptions and deviations from National Treasury.

- **Events after the reporting date**

There are not events that occurred after the reporting date.

- **Other**

None

- **Acknowledge/s or Appreciation**

My heartfelt appreciation goes to the MEC of Agriculture and Rural Development, Me Nakedi Grace Kekana, for the unwavering support, political leadership and guidance. My appreciation is also extended to the honourable members of the Portfolio Committee on Agriculture and Rural Development for their effective oversight and ensuring that the Department delivers on its mandate. I further extend my thanks to Mr Nowata MSJ, who steered the ship for nine months during the year under review, as well as the most dedicated team of executive management and all the entire staff of the Department for their support in executing the mandate of the Department.

- **Conclusion**

In conclusion I would like to thank all relevant stakeholders, including our farming community, agro processors, all sector departments, service providers as well as everyone who played a special role in ensuring that the Department of Agriculture and Rural Development to deliver on its mandate effectively and efficiently in ensuring that there is sustainable the growth of the agricultural sector.

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Ms MA Mashamba
Accounting Officer
Department of Agriculture and Rural Development
Date: 31 July 2026

5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

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

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

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

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

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

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

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

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

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

Yours faithfully

Ms MA Mashamba
Accounting Officer
Department of Agriculture and Rural Development
Date: 31 July 2026

6. STRATEGIC OVERVIEW

7.1. Vision

United, prosperous, and productive agricultural sector for sustainable rural communities.

7.2. Mission

To promote food security and economic growth through sustainable agricultural development.

7.3. Values

As a Department we value:

- **Professionalism:** We deliver excellent work with positive attitude using best practice in a professional approach.
- **Integrity:** We act in an ethical manner with trust, honesty, reliability, and credibility.
- **Innovation:** We continuously introduce new ways of doing our work.
- **Caring:** We want the best for our clients and staff, treat them with respect and empathy whilst embracing diversity; and
- **Teamwork:** We believe in the “together we can do more” philosophy through shared visionary leadership.

7. LEGISLATIVE AND OTHER MANDATES

The core functions and mandates of the Department are governed by the following legislation in line with the functions and mandates:

FUNCTION/MANDATE	LEGISLATION
GENERAL CONSTITUTIONAL MATTERS	National Constitution of the Republic of South Africa (Act 108 of 1996)
STAFF MEMBERS	Labour Relations Act (Act 66 of 1995) Basic Conditions of Employment Act (Act 75 of 1997) Skills Development Act (Act 97 of 1998) Sills Development Levies Act (Act 9 of 1999) Occupational Health and Safety Act (Act 85 of 1993) Compensation for Occupational Injuries and Diseases Act (Act 130 of 1993) Government Employees Pension Law of 1996 Employee Equity Act (Act 55 of 1998) Public Service Act (Act 103 of 1994) Natural Scientific Professions Act (Act 20 of 2003)
FINANCIAL MANAGEMENT	Public Finance Management Act (Act 1 of 1999 as amended by Act 29 of 1999)

FUNCTION/MANDATE	LEGISLATION
	Division of Revenue Act (Annual) Preferential Procurement Policy Act (Act 5 of 2000) Companies Act (Act 71 of 2008) Income Tax Act - 1962 – Fourth Standard
ADMINISTRATIVE	Extension of Security of Tenure Act (Act 62 of 1997) National Archives Act (Act 43 of 1996) Promotion of Access to Information Act (Act 2 of 2000) Administrative Justice Act (Act 3 of 2000)
AGRICULTURE	Conservation of Agricultural Resources Act (Act 43 of 1983) Subdivision of Agricultural Land Act (Act 70 of 1970) Meat Safety Act (Act 40 of 2000) Animal Diseases Act (Act 35 of 1984) Land Use Planning Ordinance (Ordinance 15 of 1985) National Water Act, 1998 (Act 36 of 1998) Water Services Act, 1997 (Act 108 of 1997) Act on Marketing of Agricultural Products, 1996 (Act 47 0f 1996) Land Reform Act, 1997 (Act 3 of 1997) Act on Agricultural Products Standards Veterinary and Para-Veterinary Professions Act, 1982 (Act 19 of 1982) Fertilizers, Farm Feeds, Agricultural Remedies and Stock Remedies Act, 1947 (Act 36 of 1947) The International Code for the Control of Animal Diseases of the World Organization for Animal Health The International Code for Laboratory Diagnostic Procedure for Animal Diseases of the World Organization for Animal Health The International Sanitary and Phyto Sanitary Code of the World Trading Organization Codex Alimentarius of the World Trade Organization (International Code of Food Security) Spatial Planning and Land use Management Act (Act 16 of 2013)
OTHER MATTERS	Adult Basic Education and Training Act (Act 52 of 2000) South African Qualifications Act (Act 58 of 1995) National Education Policy Act (Act 27 of 1996) Further Education and Training Act (Act 98 of 1998)

FUNCTION/MANDATE	LEGISLATION
	General and Further Education and Training Quality Assurance Act (Act 58 of 2001) Employment Education and Training Act (Act 76 of 1998) Higher Education Act (Act 101 of 1997) Cooperatives Act (Act 14 of 2005) Merchandise Marks Act, 1941 (Act 17 of 1941) Trademark Act, 1993 (Act 194 of 1993) Trade Practices Act, 1976 (Act 76 of 1976)

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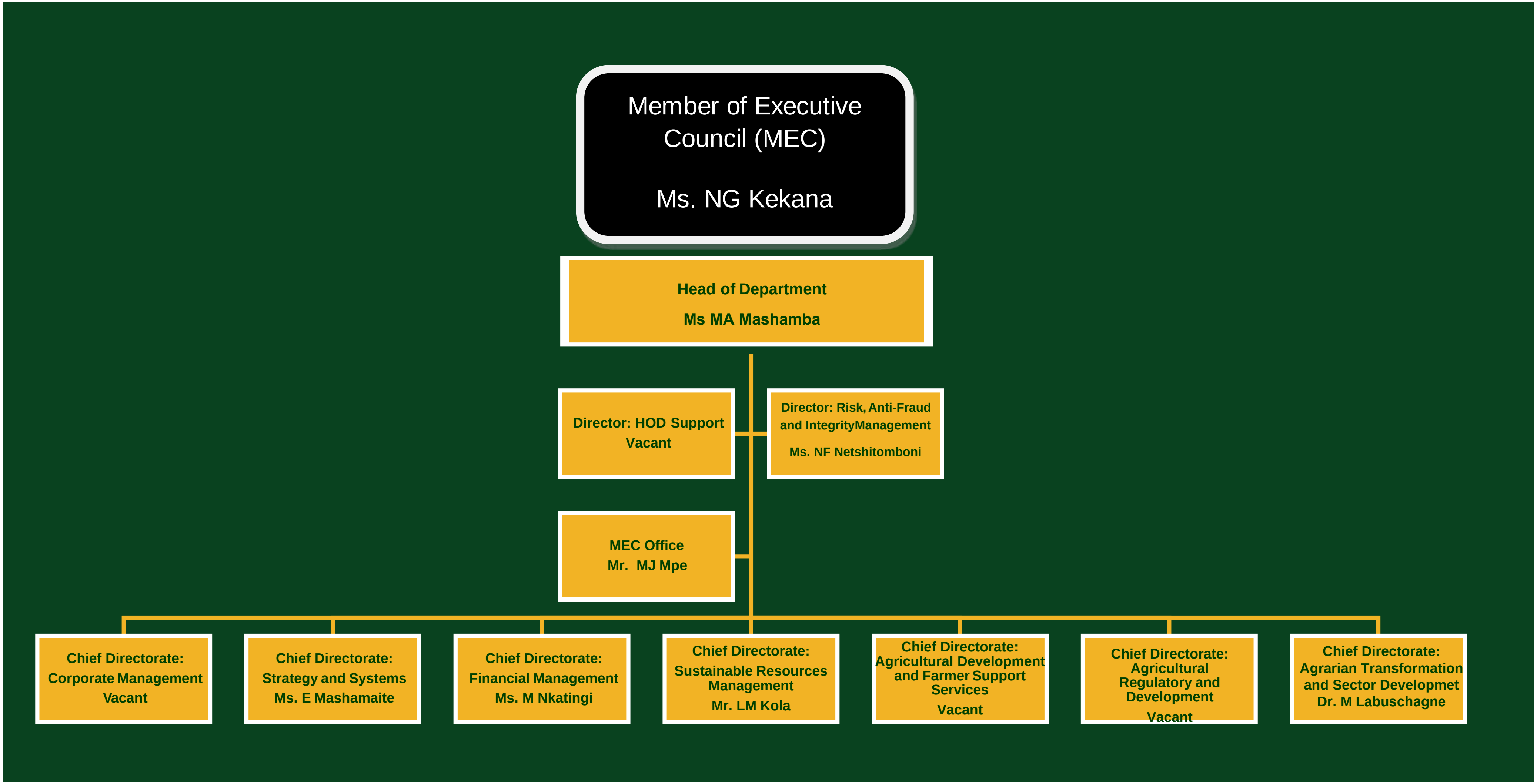
8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MEC

In the year under review the LDARD did not have a gazetted Public Entity

PART B

PERFORMANCE INFORMATION

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

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

Refer to page 205 of the Report of the Auditor-General, published as Part F: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

The Limpopo Province is the major contributor to food security in South Africa. The province is also considered to be the food basket not only of South Africa, but also for SADEC region and the world. There has been over time, a recording of the gradual increase in the livestock and grain production. The contribution of Limpopo agriculture to national agriculture is estimated at 7.6% although its contribution to provincial GDP remains to be a staggering 2.3% according to StatsSA.

The province has a dual agricultural economy with a large-scale commercial farming and subsistence farming systems. The two systems are characterised by white dominant large scale commercial farming and predominantly black subsistence farming.

The are greater opportunities for commercialisation of subsistence and smallholder producers through the farmer development continuum up to large scale commercial farming system. The Department has developed a Commercialisation Framework to address these two dualities of the same reality. There is vast amount of land lying fallow, especially in the land reform projects, which if well utilised, can turn the situation around. The Revitalisation of Agriculture and Agro-processing Value Chain (RAAVC) Plan remains the blueprint of accelerating the increasing of primary agricultural production to establish the fertile ground for agro-processing and integration of black producers across the entire agricultural value chain.

The process of implementing the Limpopo Cannabis Development Strategy has gained momentum. Approval of the strategy will trigger the acceleration of tapping into the cannabis industry, which has greater potential to contribute to inclusive growth and job creation.

During the 2025/2026 financial year, Limpopo Province experienced a significant Foot-and-Mouth Disease (FMD) outbreak that placed considerable pressure on veterinary service delivery systems. The outbreak commenced in early December 2025 with three confirmed cases reported in Kubvi Village (Thulamela Local Municipality) in the Vhembe District, the Vivo auction kraal in the Capricorn District, and Modimolle–Mookgophong Local Municipality in the Waterberg District. Since then, the disease spread progressively to all five districts of the province. To date over 251,680 doses of FMD vaccines where received from DOA and vaccinations are in progress across commercial, communal, and emerging farming sectors. Key control and mitigation biosecurity measures implemented included mass vaccination campaigns, LITS (Livestock Identification and Traceability System) through ear tagging, strict movement control of cloven-hoofed animals, and extensive awareness programmes targeting communities and farmers. These interventions are aimed to contain the spread of the disease, protect livestock-based livelihoods, and stabilise the livestock economy while maintaining continuity of essential veterinary services.

As affirmed by the Limpopo Development Plan (LDP 2025-20230), agriculture is one of the pillars for economic development of the Limpopo Province. The province leads in citrus and sub-tropical fruit production as well as in some strategic vegetables such as potatoes and tomatoes. The Revitalization of Agriculture and Agro-processing Value Chains (RAAVC) programme is to ensure increased black participation across the agriculture value chains.

In addition to traditional support in the form of infrastructure (be it production, value addition or market infrastructure), production inputs, and mechanization, the Limpopo Department of Agriculture and Rural Development (LDARD) has invested in Research and Technology Development (Programme 5), an important programme for increasing the resilience and sustainability of the agriculture sector. Other than the clearly tangible and quantifiable outputs, the focus of this programme is on production of scientific knowledge and technologies that offer solutions to most challenges experienced by farmers and other value chain players.

The key challenges addressed by research based scientific knowledge and technologies include: (a) climate change and variability and the associated temperature extremes and erratic rainfall, (b) shortage of water as our country and indeed our province is water scarce with agriculture being the largest consumer of this resource (responsible for over 60% of total water consumption nationally), (c) outbreak of pests and diseases that adversely affect the production of both crop and livestock commodities in the province, (d) geopolitical developments that affect the markets and prices of both agricultural inputs and produce rather negatively.

In the quest to be more impactful, Research and Technology Development does not only focus on the production of scientific knowledge and technologies, but also on successful transfer of research outputs to farmers and broader clients. While the transfer of research knowledge and technology to farmers is mainly through technology transfer events and demonstration trials, that to broader stakeholders is through publications and presentations in peer review events.

Through effective scientific interaction of Research and Technology Development with farmers and broader stakeholders, the LDARD is accorded opportunities to present their research work in national and international conferences. Resultantly, the Department and indeed the province is often granted opportunities to host some of the key conferences. In the recent past, the LDARD (and the province) hosted the following major events: (a) Combined Congress 2025 (Crop Production, Horticulture, and Soil Science) on 19-24 January 2025, (b) the South African Society of Animal Science (SASAS) Congress on 8-10 July 2025, and (c) G20 Meeting of Agricultural Chief Scientists (MACS) on 26-28 May 2025.

The Department has contributed to transformation of the economy and has shown strong attributes of ensuring food security by supporting all sector role players from the backyard farmer to an established farmer across the province. The portfolio of agriculture continues to carry its expected role of contributing towards growing an economy that is inclusive and able to create the much-needed growth by the majority of South Africans in general and Limpopo Province in particular.

The geo-politics continue to threaten the agricultural sector, which some have led to a decline in production over the length of this tension around the world. On the overall the following continued to challenge the performance of the agricultural sector:

- Rising input costs such as electricity, fuel and fertilizers;
- Aging infrastructure such as bulk water infrastructure;
- Competition with cheap imports and the impact thereof on the local economy;
- Rising global competitiveness for agricultural produce;

- Competing land use between agriculture and other sectors;
- Climate change, which increases the sector's vulnerability to natural disasters;
- Persistent outbreak of Foot and Mouth Disease (FMD); and
- Poor management of resources in communal areas such as overgrazing, vandalism of infrastructure and the increasing rate of resources degradation.

The Department has over the year under review, put mechanism in place to undermine the challenges stated above as follows:

- Implemented the Agriculture and Agro-processing Master Plan (AAMP);
- Forging and strengthening partnerships on the implementation of RAACV Plan;
- Acceleration of the District Development Model (DDM) with the implementation of projects with the support of Strategic Partners;
- Continued to support producers through the Commercialisation Program with a clear Commercialisation Framework and strategy;
- Use of Artificial Intelligence (AI) in the agricultural sector;
- Undermining climate charge by promoting smart farming systems; and
- Involving communities in addressing some of the challenges, whereby the department engaged fully with communities through stakeholder engagement exercises.

2.2 Service Delivery Improvement Plan

Service Delivery Improvement Plan (SDIP) was reviewed in the year 2025/26 in accordance with the Public Service Regulations, Chapter 1, Part III C. SDIP progress report for 2025/26 has been reflected below**.**

Main Services and Standards

Main services	Beneficiaries	Current/ Actual standard of service	Desired standard of service	Actual achievement
Provision of Agricultural Infrastructure projects	Limpopo Agricultural Producers	54 infrastructure projects implemented	51 Agricultural infrastructure projects to be implemented during 2025/26 financial year.	59 Agricultural infrastructure projects were implemented during 2025/26 financial year.

Batho Pele Arrangements with Beneficiaries (Consultation Access)

Current/actual arrangements	Desired arrangements	Actual achievements
Development of strategic plans, policy documents, manage coordination and implementation thereof.	01 Communication plan developed, approved, and implemented	01 Communication plan developed, approved, and implemented.

Current/actual arrangements	Desired arrangements	Actual achievements
Content dissemination: electronic Newsletter	24 electronic Newsletters	31 electronic Newsletters (Temo News) compiled, produced and published. Temo News is an e-Newsletters publication for the internal stakeholders.
	40 Zwavhulimi news stories published online	48 compiled Zwavhulimi news stories were compiled, published on the departmental website. Zwavhulimi is a departmental publication to external stakeholders.
Stakeholder Engagements: Events and Campaigns	15 Departmental events and campaigns conducted	20 Events and campaigns were held to mark departmental significant events as per calendar.
Shows and Exhibitions	28 Shows and Exhibitions conducted quarterly	28 Show/s and exhibition/s conducted.
Media statements compiled and released	15 media statements issued annually.	15 Media Statements issued
Utilisation of Digital and Social Media platforms	100% Digital and Social Media platforms utilised as information sharing opportunities	268 Content created and uploaded on website and Facebook page.
Agric radio coverage and programmes broadcast.	20 Agricultural public education and awareness programmes broadcast annually.	32 Radio and TV Agricultural public education and awareness programmes broadcast achieved.

Service Delivery Information Tool

Current/actual information tools	Desired information tools	Actual achievements
Thusong Service Centres	Provision of Agricultural services to 08 Provincial Thusong Service Centres	08 Thusong Service Centres were monitored are as follows: Mtititi Selwane, Babirwa, Atok, Mapodile, Festus Mothudi, Maruleng and Mapela.
Service Delivery Charter posters	Service Delivery Charter posters	100 Service Delivery Charter posters were printed and distributed to all departmental institutions
Service Standards booklets	Service Standards booklets	Departmental Service Standards were developed, approved and monitored but not printed during 2025/26 financial year due to limited budget. Copy was uploaded on the Departmental website.
Statement of Public Service Commitment posters	Statement of Public Service Commitment posters	100 Statement of Public Service Commitment posters were printed and distributed to all departmental institutions.

Current/actual information tools	Desired information tools	Actual achievements
Citizens Report booklets	Citizens Report booklets	500 Departmental Citizens Report booklets for 2024/25 were printed and distributed to all workplaces, Limpopo EXPO and MEC's Stakeholder Engagement Sessions.

Complaints Mechanism

Current/ Actual complaints mechanism	Desired complaints mechanism	Actual achievements
Presidential Hotline	100% Premier Hotline complaints to be resolved	03 Presidential Hotline cases were received, 02 were resolved and 01 mis-allocated case was referred to OTP for proper allocation in 2025/26.
Premier Hotline	100% Premier Hotline complaints to be resolved	No Premier Hotline complaints were received in 2025/26.
Walk-in complaints	100% Walk-in complaints received	No Walk-in complaints were received in 2025/26.
Farmer-Care email enquiry Platform	100% Farmer Care enquiries received	27 Farmer Care enquiries were received and referred to the relevant Directorates for further processing in 2025/26.
Suggestion boxes	100% management of suggestion boxes, which includes opening, investigation and referral.	2 suggestion boxes at Head Office were serviced 24 times. No complaint nor compliment were received during 2025/26.

2.3 Organisational environment

The department is committed to fulfil its mandate through recruitment, placement, retention and development of human resources. This is achieved through implementing Human Resource Management Strategy in line with applicable legislative frameworks. In achieving the employment equity targets, the department is at 41% of females at Senior Management Service (SMS) and ring-fencing plan is in place to achieve 50%. In addition, the department is currently at 1,72% for persons with disabilities (PWD) due to high staff turnover rate.

In human capital, skills developmental programmes remain one of the most successful programmes as a steppingstone for unemployed graduates to gain work exposure, leading to permanent employment. Total number of 27 leaners for Work Integrated Learning (WIL) and 40 graduate interns have been placed under developmental programme in the Agricultural Colleges and Farms. The Department had continued to appoint 146 graduates through an internship and unemployment graduate programme on a 24-month contract.

The department awarded 7 external bursaries for Veterinary and Engineering field of study to address critical and scarce skills. To enhance capacity in the Department, 53 internal employees were awarded bursaries for 2025 academic year. The Department has received R2 336 400.00 through AgriSETA Discretionary Fund to cater for continuing student for 2025 academic year.

To enhance leadership, policy development, programmes overseeing and reporting, the Department has realigned the Chief Directorate: Agriculture Development and Farmer Support Services organisational structure. The changes include creating a Director: Extension and Advisory Services post to coordinate agricultural extension support and food security programs, and a Deputy Director: Agricultural Programmes Coordination post to manage conditional grants and farmer support capacity building.

The MEC approved the realigned organisational structure for the Directorate: Government Information Management and Technology Services. This approval enables the insourcing of Human Resource (HR) services currently provided by State Information Technology Agency (SITA). To support this transition, seven (7) new posts were created to build internal capacity for HR Information Communication and Technology (ICT) services, replacing the current mixed service delivery model (Outsourcing and Insourcing of HR ICT Services). The newly created and realigned jobs have undergone job evaluation process, and the grading recommendations have been made by the Department of Public Service and Administration (DPSA). The insourcing model promotes operational efficiency and reduces operational costs associated with contractual obligations. The implementation of a newly realigned organisational structure for ICT will result in savings of more than R3 million for the Department.

The Department has a total staff establishment of 2400 posts, currently with a headcount of 1 798 permanent and 193 contract and a total vacancy rate of 12.9%, due to unavailability of job evaluation results of Agricultural specific jobs coordinated at National Department of Agriculture. The impact of the funded vacancy rate has become apparent on the inadequate delivery of essential services. There are still challenges in filling critical and scarce skills posts at the production and operational levels, however it impacts negatively on providing the required strategic support to the service delivery units of the Department.

The Department experienced a high turnover rate at 14,30% (294) posts due to retirement, and other natural attrition of most employees who are between the age of 55- 64 which is 7,8% (155). The Department has appointed 151 (7,6%) employees inclusive of Assistant Agricultural Practitioners (AAP).

Awareness sessions were conducted on compilation of Performance Agreements, Grievance Procedures, Policy on Elimination and Prevention of Harassment in the Public Service World of Work, Code of Conduct in the Public Service. The sessions targeted employees at all levels aimed at capacitating employees and promoting maximum compliance on acceptable conduct in the workplace.

The Department has successfully implemented proactive Employee Health and Wellness Programmes to improve the wellbeing of employees. The Department conducted 26 educational sessions on management of Communicable and Non-Communicable diseases, HIV, TB and STIs, and Mental Health. Psychosocial Wellness Services were also provided to 76 employees and their immediate families. To improve organisational wellness, 21 various proactive educational sessions were conducted on Financial Wellness, Substance Abuse and Retirement Planning. To comply with Occupational Health, Safety Environment (OSHE) requirements, awareness sessions on General Safety, Compensation for Occupational Injuries and Diseases (COID) and Emergency Preparedness were conducted. A total number of 18 educational awareness sessions were held. Emergency preparedness plans were reviewed, and 8 evacuation drills were conducted. Employees and visitors were safely evacuated from the buildings within standardized time frame.

2.4 Key policy developments and legislative changes

There were no key policy developments and legislative changes in the year under review.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The LDARD Strategic Plan for 2025/26 to 2029/30 presents the outcomes that the Department plans to achieve over the five-year period.

Outcomes	Outcome Indicators	Implementing Programme / Sub Programme	Baseline	5-year target	Progress achieved towards 5-year target
Increased participation of producers in the integrated value chain	1.1 Number of producers participating in the integrated value chain	Farmer Support and Development	61 650	71 800 (Inputs)	47 253 (inputs)
		Farmer Support and Development	Indicator not measured before	500 (Infrastructure)	284 (infrastructure)
		Disaster Risk Management	26 819	6 552	7 013 Farmers assisted through disaster relief scheme
		Agricultural Economics Services	24 114	29 345	15 568 Agribusiness supported with production economic services
	1.2. Number of producers participating in the production of	Farmer Settlement and Development	Indicator not measured before	500	34 287 Producers supported in the Cotton, Citrus, Red Meat and

Outcomes	Outcome Indicators	Implementing Programme / Sub Programme	Baseline	5-year target	Progress achieved towards 5-year target
	key commodity clusters				Grain Commodities
	1.3. Number of producers accessing markets	Agricultural Economics Services	721	975	788 Producers accessing markets
	1.4. Number of producers participating in agro-dealership	Production Economics and Marketing Support	Indicator not measured before	500	320 Production economic services
	1.5 Number of black producers participating in seed production	Extension and Advisory Services (Crop Production)	Indicator not measured before	98	4 Producers participating in seed production
2. Increased skills base of the agricultural sector	2.1 Quantified output contribution to skills training	Rural Development	3 358 [Farmers trained through CASP	10 000	7 173 Farmers trained through CASP
		Structured Agricultural Education and Training	96 (Students)	424	194 Students graduated for higher Education Qualifications
			2 391	2 500	1 127 Participants trained in skills development programmes
3 Adopted climate smart agriculture technologies	3.1 Quantified adoption of climate smart agriculture technologies	Landcare	Indicator not measured before	10 000 (producers using climate smart agriculture)	3 449 producers used climate smart agriculture technologies
			Indicator not measured before	5 000 ha (hectares under Conservation Agriculture)	3 410 ha Land under Conservation Agriculture

Outcomes	Outcome Indicators	Implementing Programme / Sub Programme	Baseline	5-year target	Progress achieved towards 5-year target
	3.2 Number of climate smart agriculture technologies initiated	Research and Technology Development	Indicator not measured before	5	4 Climate smart agriculture technologies
4. Enhanced research and development	4.1 Number of climate smart agriculture technologies developed	Research and Technology Development	Indicator not measured before	5	2 climate smart agriculture technologies developed
	4.2 Number of research outputs (alternative crop cultivars; livestock breeds and efficient production technologies)	Research and Technology Development	4	10	8 New technologies developed
5. Increased primary production	5.1 Hectares of key commodity clusters established	Farmer Support and Development	Indicator not measured before	10 100 ha	23 575 ha of key commodity clusters established
	5.2 Livestock provided to smallholder farmers	Extension and Advisory Services (Animal Production)	Indicator previously only measured seed stock	3 000	651 Breeding livestock provided to farmers
	5.3 Jobs created through support interventions	Farmer Settlement and Development	CASP - 5 998	5 000	20 261 Jobs created
		Landcare	EPWP – 22 587	33 500	
6. Increased youth support interventions to contribute towards reduction of youth unemployment	6.1 Young farmers supported (production support: Infrastructure, production inputs, training	Farmer Settlement and Development	Indicator previously only measured production inputs, mechanisation and infrastructure	500	365 Youth agricultural entrepreneurs supported

Outcomes	Outcome Indicators	Implementing Programme / Sub Programme	Baseline	5-year target	Progress achieved towards 5-year target
	and technical advice)				
	6.2 Agricultural graduates' placement	Farmer Settlement and Development	110	1 500	231 unemployed graduates placed

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

Introduction

The department submitted its Strategic Plan (2025–2030) and APP (2025/26) to the Legislature in March 2025, complying with the Public Finance Management Act and relevant frameworks. After final tabling of the budget for 2025\26 in Legislature by MEC of Finance departments during May 2025, the Strategic Plan and APP were tabled in June 2025. The Department is implementing support interventions to agricultural producers in line with various classification categories as adopted by the sector. Indicator Number 3.1.2: "Number of subsistence producers supported," is a standardised output indicator under the Medium-Term Strategic Framework (MTSF). In the Limpopo Province, many producers who fall within the functional characteristics of subsistence producers. Producers are supported with both tangible and non-tangible support. Non-tangible support includes knowledge through technical advisory, training, business development advises, provision of information etc. this type of support is provided to all individuals or organisations that embark on agricultural activities for household consumption, marketing, business development. The Constitution of the Republic of South Africa in Chapter 2, Section 27 (1)(b) states that *"everyone has the right to have access to sufficient food and water".* This mandates the Department to ensure that everyone is supported irrespective of the economic, social and political status within the borders of South Africa within available resources which are tangible and non-tangible.

Given that Limpopo is predominantly rural, with most households engaging in agricultural production for household food security and limited surplus marketing, adherence to the current TID definition will exclude a large segment of legitimate subsistence producers from support interventions. Indicator 3.1.12 "Number of producers supported with technical advisory services" was introduced during the period under review to ensure that the seventh administration priority of reducing poverty and tackling high cost of living is realised. In line with the strategic intent of the sector and the Department to increase agricultural production across all value chains support is provided in various forms.

This revision seek to align implementation with the National Policy on Comprehensive Producer Development Support (NPCPDS). Also to, ensure inclusive support to rural households actively engaged in food production, irrespective of their municipal indigent classification, maintain consistency in reporting and avoid under-reporting of legitimate beneficiaries, promote farming activities as a socio-economic strategy to improve household food security and income potential and subsequently being removed from indigent registers and enhance revenue collection for municipalities. It is worth noting that eexcluding subsistence producers (due to indigent status) may hinder poverty relief initiatives as agricultural activities remain a key strategy for household food security.

Key Amendments: Programme 3: Agricultural Producer Support and Development

Significant reductions in annual and quarterly targets for alignment in supporting smallholder and subsistence producers, as well as commodity-specific support (cotton, citrus, red meat, grain, vegetables, sub-tropical, etc.).

- New indicator added: Number of producers supported with agricultural advice (9,760 targeted).
- Wording was amended for the indicator on programmes for unemployed graduates.

Amendments: Programme 6: Agricultural Economic Services

- Provincial Output indicator

Commercialisation Framework was approved in August 2025. Now the department supports 10 farmers per district (50 in total) with commercialisation services, with achievement reported at the end of fourth quarter.

INSTITUTIONAL OUTCOMES THAT EACH PROGRAMME CONTRIBUTES TOWARDS ACCORDING TO THE ANNUAL PERFORMANCE PLAN

- Good governance and service excellence;
- Increased participation of producers in the integrated value chain;
- Increased skills base of the agricultural sector;
- Adopted climate smart agriculture technologies;
- Enhanced research and development; and
- Increased primary production.
- Increased youth support interventions to contribute towards reduction of youth unemployment

4.1 Programme 1: Administration

The purpose of the programme is to manage and formulate policy directives and priorities and to ensure there is appropriate support service to all other programmes regarding strategic management, finance, personnel, information, communication, and procurement.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

In ensuring that the Department contributes to a well governed, capable state, high ethical standards and capacitated institution the following was implemented:

- Recruitment that contributed to 41% of females at Senior Management Service (SMS) and 1,72% for persons with disabilities (PWD) due to high staff turnover rate.

- Implemented Work Integrated Learning (WIL) and Internship programmes.
- Awarded 7 external bursaries for Veterinary and Engineering field of study to address critical and scarce skills.
- Realigned the Chief Directorate: Agriculture Development and Farmer Support Services organisational structure.
- Assessing and managing risk as well as implementation of mitigations to minimise impact of identified strategic risks. The department is currently assessed at Level 4 on the Risk Management Performance Maturity Scale, indicating that the implementation of the risk management process is largely institutionalized and integrated across departmental operations.
- Approved 2025-2028 ICT Plan which is being implemented. The Plan comprises the following subsets: Information plan, Digital Systems Plan, Technology Plan and Implementation Plan

SUB-PROGRAMME 1.1: OFFICE OF THE MEC

The purpose of the sub-programme is to set priorities and political directives to meet the needs of clients. It strives for the efficient running of the Office of the MEC.

SUB – PROGRAMME 1.2: SENIOR MANAGEMENT

The purpose of the sub-programme is to translate policies and priorities into strategies for effective service delivery and to manage, monitor and control performance. Risk Management and Security Management Services fall within this ambit.

1.2.1: RISK MANAGEMENT

The purpose of the sub-programme is to provide risk management support to eight departmental programmes. This is done by ensuring that risks that can affect the achievement of the departmental objectives are identified and mitigation strategies developed, fraud and corruption cases are investigated and to ensure that the Department has effective and efficient systems of internal controls.

Sub-programme 1.2.1: Risk Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Good governance and service excellence	Conducted risk assessment services	1.2.1.1 Number of risk assessments conducted	5	5	5	5	0	None

1.2.2: SECURITY MANAGEMENT SERVICES

The purpose of the sub-programme is to provide security management support to eight departmental programmes. This is done by ensuring that all security aspects and functions are managed properly by enhancing a coordinated approach to prevent and react to all security threats targeting the Department and to have a sound and protected working environment.

Sub-programme 1.2.2: Security Management Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Good governance and service excellence	Provided security services	1.2.2.1 Number of security threat risk assessment reports compiled	20	20	20	20	0	None

1.3.1: STRATEGY AND SYSTEMS

Strategic Management follows the approach of Results Based Management. This approach to management is based on four pillars: (1) definition of strategic goals which provide a focus for action; (2) specification of expected results which contribute to the achievement of these goals and the alignment of programmes, processes and resources in support of these expected results; (3) on-going monitoring and assessment of performance, integrating lessons learnt into future planning; and (4) improved accountability for results (whether programmes made a difference in the lives of ordinary South Africans). It strives to ensure an improved and efficient administration through the development of sound Information Technology (IT) systems and Legal Services.

Sub-programme 1.3. Information and Communication Technology								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2022/2023**	**Audited Actual Performance 2023/2024**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Good governance and service excellence	Developed Information Communication Technology (ICT)	1.3.1.1 Number of ICT Plan developed	1	1	1	1	0	None

1.3.2: CORPORATE MANAGEMENT

Human Resource Management (HRM) provides strategic direction and critical support services to the Department to ensure that HRM relations and structures are appropriate to corporate goals and that people with the right skills and abilities are available.
The sub-programme strives to ensure an improved and efficient administration through the development of a sound organisational structure, human resource services and development, records management, employee health and wellness, labour relations, and special programmes for improved service delivery.

Sub-programme 1.3. Corporate Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Good governance and service delivery	Human resource services provided	1.3.2.1 Human Resource Plan developed	1	1	1	1	0	None

SUB-PROGRAMME 1.4: FINANCIAL MANAGEMENT

The purpose of the sub-programme is to manage limited financial and non-financial resources economically and efficiently in the delivery of outputs required to achieve departmental objectives (effectiveness) that will serve the needs of the community (appropriateness).

Sub-programme 1.4 Financial Management								
Outcome	**Output**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Good governance and service excellence	Enhanced financial management system	1.4.1 Percentage spending of annual budget	-	-	98%	99.3%	0.7%	None

SUB-PROGRAMME 1.5: COMMUNICATIONS AND LIAISON SERVICES

The purpose of the sub-programme is to provide communication support to eight departmental programmes and services including the dissemination of departmental information to both internal and external stakeholders. It is also the responsibility of the sub-programme to promote the Department through corporate branding and exhibitions and to market, manage and coordinate events and campaigns across the Department.

Sub-programme 1.5: Communications and Liaison Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Good governance and service delivery	Improved communication support system provided	1.5.1 Number of Communication strategies implemented	1	1	1	1	0	None

Linking performance with budgets

Administration has been allocated adjustment budget of R396.887 million which represent an increase of R19.835 million or 5.3 percent from the 2024/25 financial year. The allocation includes the Statutory amount of R2.306 million for the MEC. The expenditure for the 2025/26 financial year amount to R396.887 million or 100 percent of the allocated budget. Among the reasons for the increase in expenditure is the procurement of new computer equipment as part of the ICT Revitalisation Strategy and the normal inflationary increases of contractual obligations which include leases and SITA related costs.

Administration	2025/26			2024/25		
Sub-Programme	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000
Office of the MEC	9 929	9 929	-	8 223	8 223	-
Senior Management	67 301	67 301	-	59 831	59 831	-
Communication Services	10 484	10 484	-	8 851	8 851	-

Administration	2025/26			2024/25		
Sub-Programme	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000
Corporate Services	185 224	185 224	-	184 726	184 726	-
Financial Management	123 917	123 917	-	115 421	115 421	-
Total	**396 855**	**396 855**	**-**	**377 052**	**377 052**	**-**

Strategy to overcome areas of underperformance.

All targets as planned in the 2025/26 APP were achieved.

Performance in relation to standardised output and output indicators for concurrent function.

None

4.2 Programme 2: Sustainable Resource Use and Management

The purpose of the programme is to provide agricultural support services to land users to ensure sustainable development and management of natural agricultural resources.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Delivery of infrastructure to ensure participation of producers through the value chain is one of the initiatives to support farmers to participate and grow business in the sector. Land care management service provided to the farmers ensure sustainability of critical resource land. These services are provided to also contribute to improved business suitability. The achievements are as follows:

- 610 producers were supported to adopt and use climate smart agricultural practices, with additional support received from Department of Fishery, Forestry and Environment.
- 1 969,37 hectares of agricultural land were rehabilitated to improve production potential of the land.
- 37 communities were supported to adopt land care practices in the management of their natural resources
- 112 Landcare training sessions were conducted
- 1 721,83 ha were cleared of Alien Invasive Plants (AIP) as part of soil and water conservation
- 34 awareness campaigns on disaster risk reduction were conducted as continuous awareness raising among producers across their scale of production.
- 2 102 farmers assisted through drought and floods disaster relief schemes

SUB-PROGRAMME 2.1: AGRICULTURAL ENGINEERING SERVICES

The purpose of the sub-programme is to provide engineering support according to industry standards regarding irrigation, on-farm mechanization, value adding, farm structures and resource conservation management.

Sub-programme 2.1: Agricultural Engineering Services								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased participation of producers in the integrated value chain	Agricultural infrastructure established	2.1.1 Number of agricultural infrastructure established	78	65	51	59	8	Additional funding received to implement disaster relief scheme projects. Materials procured in 2024\25 for the red meat commodities were utilised to complete projects during the year under review
	Norms and standards for infrastructure projects	2.1.2 Norms and standards for infrastructure projects developed	1	1	1	1	0	None

SUB-PROGRAMME 2.2: LANDCARE

The purpose of the sub-programme is to promote the sustainable use and management of natural agricultural resources by engaging in community-based initiatives that support sustainability (social, economic, and environmental), leading to improved productivity, food security, job creation and agro-ecosystems.

Sub-programme 2.2: LandCare								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Climate smart agriculture technologies	Hectares of agricultural land rehabilitated	2.2.1 Number of hectares of agricultural land rehabilitated	2 902	1 687	1 500	1 969,37	469,37	Additional rehabilitation was done due to the effects of floods in Mopani. Reprioritization of budget assisted in availability of additional funds for EPWP workers employed for the land rehabilitation program
	Hectares cultivated fields under Conservation Agriculture practises	2.2.2 Number of hectares of cultivated land under Conservation Agriculture practises	606,1	704	700	956,12	256,12	Training conducted by Agricultural Research Council on Conservation Agriculture (CA) for sorghum promoted cultivation and adoption of CA practices
Increased participation of producers in the	Green jobs created	2.2.3 Number of green jobs created	2 114	2 059	1 550	2 457	907	Additional allocation of budget for EPWP led to the overachievement

Sub-programme 2.2: LandCare								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
integrated value chain	Sustainable resource management practices adopted	2.2.4 Number of LandCare training sessions conducted	31	61	25	37	12	Additional training was conducted due to increased EPWP funding, which resulted in the recruitment of additional workers
Climate smart agricultural technologies	Agro-ecosystems initiatives implemented	2.2.5 Number of communities adopting LandCare practices	123	112	110	112	2	Additional training conducted by ARC for bankrupt bush control and Mass-Rearing for biocontrol agents
		2.2.6 Number of producers using climate smart technologies	613	634	550	610	60	Training by ARC on climate smart technology for sorghum led an increased adoption of technologies by producers
		2.2.7 Number of hectares cleared of alien invasive plants	1 605,53	1 400	1 500	1 721,83	221,83	Reprioritization of budget assisted in availability of additional funds for EPWP workers employed in clearing of alien invasive plants

Sub-programme 2.2: LandCare								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased participation of producers in the integrated value chain	Compliant water source	2.2.8 Number of dams distilled	-	-	15	15	0	None

SUB-PROGRAMME 2.3: LAND USE MANAGEMENT

The purpose of the sub-programme is to promote the preservation, sustainable use, and management of agricultural land through the administration of Conservation of Agricultural Resources Act (CARA), Subdivision of Agricultural Land Act (SALA), and Fencing Act.

Sub-programme 2.3: Land Use Management								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Climate smart agriculture technologies	Agro-ecosystems management plans developed	2.3.1 Number of agro-ecosystems management plans developed	4	5	5	5	0	None

Sub-programme 2.3: Land Use Management								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
	Farm management plans developed	2.3.2 Number of farm management plans developed	17	15	15	15	0	None

SUB-PROGRAMME 2.4: DISASTER RISK REDUCTION

The purpose of the sub-programme is to provide agricultural disaster risk reduction (prevention, mitigation, preparedness, response, and relief) support services to producers and other clients.

Sub-programme 2.4: Disaster Risk Reduction								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Climate smart agriculture technologies	Awareness on disaster risk reduction conducted	2.4.1 Number of awareness campaigns on disaster risk reduction conducted	17	17	25	34	9	Additional awareness campaigns due to warnings issued for extreme weather
	Surveys on uptake for	2.4.2 Number of surveys on	10	18	20	23	3	Increased uptake on early warning

Sub-programme 2.4: Disaster Risk Reduction								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
	early warning information conducted	uptake for early warning information conducted						information in response to extreme weather warnings
Increased participation of producers in the integrated value chain	Farmers assisted through disasters relief schemes	2.4.3 Number of disaster relief schemes managed	1	3	1	2	1	Extra scheme was implemented due to floods experienced in Q4.
		2.4.4 Number of farmers assisted through disaster relief schemes	1 825	1 846	650	2 102	1 452	Production inputs for frost affected farmers were purchased in Q4 of 2024/25 and were distributed in Q1 of 2025/26. More producers were assisted with fodder due to sufficient budget
	GIS products developed	2.4.5 Number of GIS products developed to inform planning	6	4	4	4	0	None

Linking performance with budget

The Programme has been allocated an adjustment budget of R189,025 million which represent a increase of R55.757 million or 41.8 percent from the 2024/25 financial year. The allocation includes the allocation for Land Care Grant of R14.287 million, R5.289 million of EPWP and R25 million for Disaster Grant.

Sustainable Resource Use and Management Sub-Programme	2025/26			2024/25		
	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000
Agriculture Engineering Services	58,988	58,988	-	34,982	34,766	216
Land Care	87,349	87,349	-	87,766	87,766	-
Disaster Risk Reduction	42,688	29,855	12,833	10,520	9,936	584
Total	**189,025**	**176,192**	**12,833**	**133,268**	**132,468**	**800**

The expenditure for the 2025/26 financial year amount to R76.192 million or 93.2 percent of the allocated budget. The expenditure shows an increase of R43.724 million or 33 percent from the previous financial year. The Programme has underspent the allocated budget by R12.833 million or 6.8 percent of the adjusted allocated budget. The underspending is on Disaster Risk Management Sub-programme and is attributed to rehabilitated farms damaged during March 2025 floods disaster.

Strategy to overcome areas of underperformance.

None

Performance in relation to standardised output and output indicators for concurrent function.

Not applicable

4.3 Programme 3: Agriculture Producer Support and Development

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

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The Department has contributed to transformation of the economy through supporting various categories of farmers and has shown strong attributes of ensuring food security by supporting all sector role players from the backyard farmer to an established farmer across the province. Through CASP 724 smallholder and 10 621 subsistence farmers were supported with tangible and non-tangible services. Support ranges from advice up to agricultural infrastructure. Some of the farmers have also been trained and attended demonstrations. This ensures that production inputs and practical experiences is imparted.

SUB – PROGRAMME 3.1: PRODUCER SUPPORT SERVICES

The purpose of the sub-programme is to provide producer support services for sustainable agricultural development in line with the National Policy on Comprehensive Producer Development Support.

Sub-programme 3.1: Producer Support Services									
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	***Actual Achievement 2025/2026 until 30 September 2025**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**	**Reasons for revisions to the Output / Output indicators / Annual Targets**
Increased primary production	Smallholder producers supported	3.1.1 Number of smallholder producers supported	2 454	2 763	1 723	642	-1 081	Majority of the initially planned support was non-tangible in nature	Separation of non-tangible support from tangible support

Sub-programme 3.1: Producer Support Services									
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	***Actual Achievement 2025/2026 until 30 September 2025**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**	**Reasons for revisions to the Output / Output indicators / Annual Targets**
Increased participation of producers in the integrated value chain	Subsistence producers supported	3.1.2 Number of subsistence producers supported	13 903	11 248	12 708	7 243	-5 465	None	Separation of non-tangible support from tangible support
	Production across the agriculture value chain	3.1.3 Number of producers supported in the Cotton Commodity	148	68	32	2	-30	Majority of the initially planned support was non-tangible in nature	Separation of non-tangible support from tangible support
		3.1.4 Number of producers supported in the Citrus Commodity	127	113	73	42	-31	None	Separation of non-tangible support from tangible support
		3.1.5 Number of producers supported in the Red Meat Commodity	3 712	3 517	3 938	3 019	-919	None	Separation of non-tangible support from tangible support

Sub-programme 3.1: Producer Support Services									
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	***Actual Achievement 2025/2026 until 30 September 2025**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**	**Reasons for revisions to the Output / Output indicators / Annual Targets**
		3.1.6 Number of producers supported in the Grain Commodity	4 605	4 274	5 404	2 115	-3 289	Majority of the initially planned support was non-tangible in nature	Separation of non-tangible support from tangible support
		3.1.7 Number of producers supported in the Vegetable Commodity	3 151	3 703	5 148	2 481	-2667	Majority of the initially planned support was non-tangible in nature	Separation of non-tangible support from tangible support
		3.1.8 Number of producers supported in the Sub- trop Commodity	169	130	137	61	-76	Majority of the initially planned support was non-tangible in nature	Separation of non-tangible support from tangible support
Increased skills base of the agricultural sector	Producers capacitated on soft and technical skills	3.1.9 Number of farmers trained through Comprehensive Agricultural Support	1 935	2 212	1 400	655	-745	Scheduled training program had aborted due unavailability	Separation of non-tangible support from tangible support

Sub-programme 3.1: Producer Support Services									
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	***Actual Achievement 2025/2026 until 30 September 2025**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**	**Reasons for revisions to the Output / Output indicators / Annual Targets**
		Programme (CASP)						of farmers to be trained	
		3.1.10 Number of Mentorship programmes facilitated	15	12	24	11	13	None	Potential program (CottonSA) had challenges of availability Mentors
Increased youth support interventions to contribute towards reduction of youth unemployment	Unemployed graduates maintained on agricultural enterprises	3.1.11 Number of unemployed graduates placed on agricultural enterprises for practical skills development	97	134	135	129	-6	Resignation by participants	Indicator changed to monitor implementation of the program

**Actual achievement reported in relation to the performance information reflected in the originally tabled Annual Performance Plan until date of re-tabling in November 2025*

SUB-PROGRAMME 3.2: EXTENSION AND ADVISORY SERVICES

The purpose of the sub-programme is to promote knowledge transfer and skills development as the foundation for equitable, productive, competitive, profitable, and sustainable agricultural value chain enterprises.

Sub-programme 3.2: Extension and Advisory Services									
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	***Actual Achievement 2025/2026 until 30 September 2025**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**	**Reasons for revisions to the Output / Output indicators / Annual Targets**
Increased participation of producers in the integrated value chain	Producers supported with agricultural advice	3.2.1 Number of producers capacitated through demonstrations	2 936	3 338	3 520	1 627	-1 893	Cancellation of cotton training by Cotton SA citing to budget constraint	Unavailability of financial resources by partners of the programme
		3.2.2 Number of farmers days facilitated	418	367	131	79	-52	None	Introduction of a new indicator 3.1.12 number of producers supported with Technical Advisory Services to producers

**Actual achievement reported in relation to the performance information reflected in the originally tabled Annual Performance Plan until date of re-tabling in November 2025*

SUB-PROGRAMME 3.3: FOOD SECURITY

The purpose of the sub-programme is to support, advise and coordinate the implementation of National Policy on Food and Nutrition Security.

Sub-programme 3.3: Food Security

Outcome/s	Output/s	Output Indicator/s	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	*Actual Achievement 2025/2026 until 30 September 2025	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations	Reasons for revisions to the Output / Output indicators / Annual Targets
Increased participation of producers in the integrated value chain	Increased household agricultural production initiatives support	3.3.1 Number of households supported with agricultural food production initiatives	5 000	3 002	3 000	373	-2 627	Targeted for reporting 3rd and 4th quarter. Achievement due to collaboration with DFFE and Social Development	Target reduced due to budget availability

**Actual achievement reported in relation to the performance information reflected in the originally tabled Annual Performance Plan until date of re-tabling in November 2025.*

REPORT AGAINST THE RE-TABLED ANNUAL PERFORMANCE PLAN

PROGRAMME 3: AGRICULTURAL PRODUCER SUPPORT AND DEVELOPMENT

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

SUB – PROGRAMME 3.1: PRODUCER SUPPORT SERVICES

The purpose of the sub-programme is to provide producer support services for sustainable agricultural development in line with the National Policy on Comprehensive Producer Development Support.

Outcomes, outputs, output indictors, targets and actual achievements

Sub-programme 3.1: Producer Support Services								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased primary production	Smallholder producers supported	3.1.1 Number of smallholder producers supported	2 454	2 763	655	724	69	More farmers supported in addressing the aftermath of heavy rains
Increased participation of producers in the	Subsistence producers supported	3.1.2 Number of subsistence producers supported	13 903	11 248	10 010	10 621	611	More farmers supported in addressing the aftermath of heavy rains

Sub-programme 3.1: Producer Support Services								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
integrated value chain	Production across the agriculture value chain	3.1.3 Number of producers supported in the Cotton Commodity	148	68	1	2	1	Heavy rains during quarter 3 and 4 necessitated support for preventative measures for management of parasites infestation to minimise crop losses for producers
		3.1.4 Number of producers supported in the Citrus Commodity	127	113	25	42	17	Heavy rains during quarter 3 and 4 necessitated support for preventative measures for management of parasites infestation to minimise crop losses for producers

Sub-programme 3.1: Producer Support Services								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
		3.1.5 Number of producers supported in the Red Meat Commodity	3 712	3 517	3 430	3 652	222	Heavy rains during quarter 3 and 4 necessitated support for preventative measures for management of parasites infestation to minimise livestock losses for producers
		3.1.6 Number of producers supported in the Grain Commodity	4 605	4 274	4 321	4 469	148	Heavy rains during quarter 3 and 4 necessitated support for preventative measures for management of parasites infestation to minimise crop losses for producers

Sub-programme 3.1: Producer Support Services								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
		3.1.7 Number of producers supported in the Vegetable Commodity	3 151	3 703	2 045	2 782	737	Heavy rains during quarter 3 and 4 necessitated support for preventative measures for management of parasites infestation to minimise crop losses for producers
		3.1.8 Number of producers supported in the Sub- trop Commodity	169	130	43	63	20	Heavy rains during quarter 3 and 4 necessitated support for preventative measures for management of parasites infestation to minimise crop losses for producers

Sub-programme 3.1: Producer Support Services								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased skills base of the agricultural sector	Producers capacitated on soft and technical skills	3.1.9 Number of farmers trained through Comprehensive Agricultural Support Programme (CASP)	1 935	2 212	1 404	1 344	60	Scheduled training program halted due unavailability of farmers to be trained
		3.1.10 Number of Mentorship programmes facilitated	15	12	25	25	0	None
Increased youth support interventions to contribute towards reduction of youth unemployment	Unemployed graduates maintained on agricultural enterprises	3.1.11 Number of programmes for unemployed graduates monitored	97	134	1	1	0	None
		3.1.12 Number of producers supported with Technical Advisory Services	-	-	9 760	9 246	514	Heavy rains in quarter 3 and 4 interrupted services during planting season

SUB-PROGRAMME 3.2: EXTENSION AND ADVISORY SERVICES

The purpose of the sub-programme is to promote knowledge transfer and skills development as the foundation for equitable, productive, competitive, profitable, and sustainable agricultural value chain enterprises.

Outcomes, outputs, output indictors, targets and actual achievements

Sub-programme 3.2: Extension and Advisory Services								
Outcome/s	Output/s	Output Indicator/s	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Increased participation of producers in the integrated value chain	Producers supported with agricultural advice	3.2.1 Number of producers capacitated through demonstrations	2 936	3 338	2 883	3 181	298	Heavy rains during quarter 3 and 4 necessitated support for preventative measures for management of parasites infestation to minimise crop or livestock losses for producers
		3.2.2 Number of farmers days facilitated	418	367	142	158	16	Heavy rains during quarter 3 and 4 necessitated support for preventative

Sub-programme 3.2: Extension and Advisory Services								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
								measures for management of parasites infestation to minimise crop or livestock losses for producers

SUB-PROGRAMME 3.3: FOOD SECURITY

The purpose of the sub-programme is to support, advise and coordinate the implementation of National Policy on Food and Nutrition Security.

Outcomes, outputs, output indictors, targets and actual achievements

Sub-programme 3.3: Food Security								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased participation of producers in the	Household agricultural production	3.3.1 Number of households supported	5 000	3 002	2 500	2 500	0	None

Sub-programme 3.3: Food Security								
Outcome/s	Output/s	Output Indicator/s	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
integrated value chain	initiatives support	with agricultural food production initiatives						

Linking performance with budget

The Programme has been allocated an adjustment budget of R790,268 million which represent an increase of R33.933 million or 4.5 percent from the 2024/25 financial year. Included in the allocation is the allocation of Comprehensive Agriculture Support grants of R226.245.

The expenditure for the 2025/26 financial year amount to R790,268 million or 100 percent of the adjusted allocated budget. The expenditure shows an increase of R50.8 million or 6.9 percent from the previous financial year.

Agriculture Producer and Development Sub-Programme	2025/26			2024/25		
	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000
Producer Support and Management	221,294	221,294	-	259,150	247,123	12,027
Extension and Advisory Services	444,174	444,174	-	427,792	427,506	286
Food Security	124,800	124,800	-	69,393	64,839	4,554
Total	**790,268**	**790,268**	**-**	**756,335**	**739,468**	**16,867**

Strategy to overcome areas of under performance

a) 3.1.12 Number of producers supported with technical advisory services:

- Conduct awareness campaigns to encourage farmers to engage with the Department agricultural sustainability

Performance in relation to standardised output and output indicators for concurrent function

Not applicable

4.4 Programme 4: Veterinary Services

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

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

During the 2025/2026 financial year, Limpopo Province experienced a significant Foot-and-Mouth Disease (FMD) outbreak that placed considerable pressure on veterinary service delivery systems. The outbreak commenced in early December 2025 in Vhembe District, Capricorn District and Waterberg District. Since then, the disease spread progressively to all five districts of the province. The achievements in most of the targets were in response to this outbreak and management of other diseases. Key control and mitigation biosecurity measures implemented included mass vaccination campaigns, LITS (Livestock Identification and Traceability System) through ear tagging, strict movement control of cloven-hoofed animals, and extensive awareness programmes targeting communities and farmers. These interventions aimed to contain the spread of the disease, protect livestock-based livelihoods, and stabilise the livestock economy while maintaining continuity of essential veterinary services.

SUB-PROGRAMME 4.1: ANIMAL HEALTH

The purpose of the sub-programme is to facilitate and provide animal health services to protect the animals and public against identified zoonotic and diseases of economic importance, promote primary animal health and welfare programs / projects, resulting in a favourable zoo-sanitary status that maintains consumer confidence in products of animal origin and enables the export of animals and products of animal origin.

Sub-programme 4.1: Animal Health								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased participation of producers in	Biosecurity policies and strategies strengthened	4.1.1 Number of samples collected for targeted animal disease surveillance	3 409	6 082	5 032	11 549	6 517	More samples collected following FMD outbreak

Sub-programme 4.1: Animal Health								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
the integrated value chain		4.1.2 Number of visits to epidemiological units for veterinary interventions	11 006	11 884	8 800	12 314	3 514	More units visited in response of FMD outbreak
Increased participation of producers in the integrated value chain	Improved animal herd Health	4.1.3. Number of dipping sessions on communal cattle	3 782	4 002	2 200	4 412	2 212	Additional dipping sessions as incentive to increase turnout at FMD inspection points
		4.1.4 Number of FMD vaccination sessions conducted	288	451	222	857	635	More FMD vaccination sessions in response of outbreak

SUB-PROGRAMME 4.2: VETERINARY INTERNATIONAL TRADE FACILITATION

The purpose of the sub-programme is to facilitate the import and export of animals, products of animal origin and related products through certification and health status.

Sub-programme 4.2: Veterinary International Trade Facilitation								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased participation of producers in the integrated value chain	Biosecurity policies and strategies strengthened	4.2.1 Number of veterinary certificates issued for export facilitation	1 806	1 568	1 400	1 564	164	Access to new export markets to Mauritius & Seychelles. Seven new facilities registered for export

SUB-PROGRAMME 4.3: VETERINARY PUBLIC HEALTH

The purpose of the sub-programme is to promote safety of meat and meat products.

Sub-programme 4.3: Veterinary Public Health								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2025**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased primary production	Reduce level of risks associated with food	4.3.1 Number of inspections conducted on facilities producing meat	508	489	460	460	0	None

SUB-PROGRAMME 4.4: VETERINARY DIAGNOSTICS SERVICES

The purpose of the sub-programme is to provide veterinary diagnostics and investigative services that support and promote animal health and production towards the provision of safe food.

Sub-programme 4.4: Veterinary Diagnostics Services								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased primary production	Reduce level of risks associated with food	4.4.1 Number of laboratory tests performed according to approved standards	51 350	36 068	33 000	41 893	8 893	More tests performed due to large number of FMD samples submitted

SUB-PROGRAMME 4.5: VETERINARY TECHNICAL SUPPORT SERVICES

The purpose of this sub-programme is to provide veterinary ancillary support service that addresses and promotes the welfare of animals, animal identification and advisory services.

Sub-programme 4.5: Veterinary Technical Support Services								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased primary production	Address and promotes the welfare of animals, animal identification and advisory services	4.5.1 Number of Performing Animals Protection Act (PAPA) registration licenses issued.	10	21	15	33	18	Increased requests from clients applying for security tenders

Linking performance with budget

For the 2025/26 financial year, Veterinary Services programme has been allocated adjustment budget of R233.516 million which represent an increase of R18.016 million or 8.4 percent from the 2024/25 financial year. Included in the allocation is the allocation of Comprehensive Agriculture Support grants of R6.219 million for rehabilitation of veterinary laboratories.

Veterinary Services	2025/26			2024/25		
Sub-Programme	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000
Animal Health	197,464	197,464	-	184,687	184,687	-
Veterinary Public Health	12,632	12,632	-	11,311	11,311	-
Veterinary Diagnostics Services	23,420	23,420	-	19,502	17,783	1,719
Total	**233,516**	**233,516**	**-**	**215,500**	**213,781**	**1,719**

The expenditure for 2025/26 financial year amount to R233.516 million or 100 percent of the allocated budget. Year on Year, the expenditure shows an increase of R19.735 million or 9.2 percent from the previous financial year.

<u>Strategy to overcome areas of underperformance.</u>

All targets as planned in the 2025/26 APP were achieved.

<u>Performance in relation to standardised output and output indicators for concurrent function.</u>

Not applicable

4.5 Programme 5: Research and Technology Development Services

The purpose of the programme is to provide expert, problem focused and client centric agricultural research, technology development and transfer impacting on development.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Research and Technology Development does not only focus on the production of scientific knowledge and technologies, but also on successful transfer of research outputs to farmers and broader clients. While the transfer of research knowledge and technology to farmers is mainly through technology transfer events and demonstration trials, that to broader stakeholders is through publications and presentations in peer review events. Through effective scientific interaction of Research and Technology Development with farmers and broader stakeholders, the LDARD is accorded opportunities to present their research work in national and international conferences

SUB-PROGRAMME 5.1: AGRICULTURAL RESEARCH

The purpose of the sub-programme is to improve agricultural production through conducting, facilitating, and coordinating research and technology development.

Sub-programme 5.1: Agricultural Research								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Enhanced research and development	Research projects implemented	5.1.1 Number of research projects implemented to improve agricultural production	15	21	12	12	0	None
Increased participation of producers in	Production stock provided	5.1.2 Number of breeding livestock provided to farmers	250	200	200	201	1	An additional ram was available for Re-Sale.

Sub-programme 5.1: Agricultural Research								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
the integrated value chain	Production stock provided	5.1.3 Number of fish stock provided to farmers	10 000	10 000	10 000	10 000	0	None
	Seed projects certified	5.1.4 Number of projects provided with technical support to achieve seed certification	2	1	1	1	0	None

SUB-PROGRAMME 5.2: TECHNOLOGY TRANSFER SERVICES

The purpose of the sub-programme is to disseminate information on research and technology developed to clients, peers, scientific community, and relevant stakeholders.

Sub-programme 5.2: Technology Transfer Service								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Enhanced research and development	Scientific papers published	5.2.1 Number of scientific papers published	9	15	8	13	5	More Scientific Papers were approved and published due to improved quality.
	Research presented at peer review events	5.2.2 Number of research presentations made at peer review events	18	35	15	26	11	More research abstracts were accepted for presentation at peer review events due to improved quality.

Sub-programme 5.2: Technology Transfer Service								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
	Research presented at technology transfer events	5.2.3 Number of research presentations made at technology transfer events	41	46	20	79	59	Demand driven, and more request submitted by the farmers and invitation by other stakeholders to participate.
	New technologies developed for smallholder producers	5.2.4 Number of new technologies developed for the smallholder producers	1	1	1	1	0	None
Enhanced research and development	Demonstration trials conducted	5.2.5 Number of demonstration trials conducted	13	12	10	10	0	None

SUB-PROGRAMME 5.3: RESEARCH INFRASTRUCTURE SUPPORT SERVICES

The purpose of this sub-programme is to manage and maintain research infrastructure facilities (research farms, laboratories) and provide support services to perform its research and technology transfer functions.

Sub-Programme 5.3: Research Infrastructure Support Services

Outcome/s	Output/s	Output Indicator/s	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Enhanced research and development	Research infrastructure managed	5.3.1 Number of research infrastructure managed	2	2	2	2	0	None

Linking performance with budget

For the 2025/26, the programme has been allocated an adjustment budget of R100.456 million which represent an increase of R14.293 million or 16.6 percent from 2024/25 financial year. The expenditure for 2025/26 financial year amount to R100.456 million which is 100 percent of the allocated budget. Year on year the expenditure shows an increase of R14.293 million or 16.6 percent from the previous financial year.

Research and Technology Development Services	2025/26			2024/25		
Sub-Programme	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000
Agriculture Research	100,456	100,456	-	85,170	85,170	-
Research Infrastructure Support Services	-	-	-	993	993	-
Total	**100,456**	**100,456**	**-**	**86,163**	**86,163**	**-**

Strategy to overcome areas of underperformance.

All targets as planned in the 2025/26 APP where achieved.

Performance in relation to standardized output and output indicators for concurrent function.

Not applicable

4.6 Programme 6: Agriculture Economics Services

The purpose of the sub-programme is to provide timely and relevant agricultural economic services to ensure equitable participation in the economy.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

There are greater opportunities for commercialisation of subsistence and smallholder producers through the farmer development continuum up to large scale commercial farming system. The Department has developed a Commercialisation Framework to address these two dualities of the same reality.

SUB-PROGRAMME 6.1 PRODUCTION ECONOMICS AND MARKETING SUPPORT

The purpose of the sub-programme is to provide production economics and marketing services to agri-businesses.

Sub-Programme 6.1: Production Economics and Marketing Support								
Outcome/s	Output/s	Output Indicator/s	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Increased participation of producers in the integrated value chain	Agri-businesses supported with market access	6.1.1 Number of agribusinesses supported with marketing services	166	180	160	189	29	Livestock auctions held in partnership with BKB in Sekhukhune District attracted more agribusinesses More winter and summer crops attracted formal markets
		6.1.2 Number of clients supported with production	3 265	3 150	3 000	3 249	249	Additional clients were supported with information sessions organized by other

Sub-Programme 6.1: Production Economics and Marketing Support								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
		economic services						stakeholders (LED Forums, Department of Land Rural and Rural Development, and Commodity Associations
	Agri-businesses supported with Black Economic Empowerment (BEE)	6.1.3 Number of agri-business supported with Black Economic Empowerment advisory services	5	2	3	3	None	None
		6.1.4 Number of Agri-businesses supported with commercialization services	-	-	50	50	None	None

SUB-PROGRAMME 6.2: AGRO-PROCESSING SUPPORT

The purpose of the sub-programme is to facilitate agro-processing initiatives to ensure participation in the value chain.

Sub-Programme 6.2: Agro-Processing Support								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased participation of producers in the integrated value chain	Agri-businesses supported	6.2.1 Number of agri-businesses supported with agro-processing initiatives	3	2	5	5	None	None

SUB-PROGRAMME 6.3: MACROECONOMICS SUPPORT

The purpose of the sub-programme to provide economic and statistical information on the performance of the agricultural sector to inform planning and decision-making.

Sub-Programme 6.3: Macroeconomic Support								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased participation of producers in the	Economic reports	6.3.1 Number of economic	40	32	36	36	None	None

Sub-Programme 6.3: Macroeconomic Support								
Outcome/s	Output/s	Output Indicator/s	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
integrated value chain		reports compiled						

Linking performance with budget

For 2025/26, Agricultural Economics programme has been allocated an adjustment budget of R81.904 million which represent an increase of R13.056 million or 19 percent from 2024/25 financial year. Included in the allocation is the earmarked funding of R30.754 million for the implementation of RAAVC projects.

Agriculture Economics Services	2025/26			2024/25		
Sub-Programme	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000
Production Economics and marketing Support	51,277	51,277	-	34,162	34,162	-
Macro Economics Support	3,991	3,991	-	3,336	3,336	-
Agro-Processing Support	26,636	26,636	-	31,350	31,323	27
Total	**81,904**	**81,904**	-	**68,848**	**68,821**	**27**

The expenditure for 2025/26 financial year amount to R81.904 million or 100 percent of the allocated budget. Year on Year, the expenditure shows an increase of R13.083 million or 19.0 percent from the previous financial year.

Strategy to overcome areas of under performance

All targets as planned in the 2025/26 APP were achieved.

Performance in relation to standardised output and output indicators for concurrent function

Not applicable

4.7 Programme 7: Agriculture Education and Training

The purpose of the programme is to provide and facilitate structured and vocational agricultural education and training to establish a knowledgeable, prosperous and competitive sector.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Ensuring ICT services enable colleges to function effectively, a strategy has been developed to incrementally improve these services. In the year under review, computers have been provided as part of ICT infrastructure maintained for the colleges. A total 110 graduates have successfully achieved academic requirements for graduation.

SUB-PROGRAMME 7.1: HIGHER EDUCATION AND TRAINING

The purpose of the sub-programme is to provide and facilitate accredited vocational agricultural qualification.

Sub-Programme 7.1: Higher Education and Training								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased skills base of the agricultural sector	Skilled participants and employable graduates in the sector	7.1.1 Number of students graduated with agricultural qualification	76	84	80	110	30	Students who could not complete their qualifications in the academic year graduated in 2026
	Revitalised Colleges of Agriculture	7.1.2 ICT pillar of colleges revitalisation plan implemented	-	-	Implement ICT pillar	Implemented ICT Pillar	None	None

SUB-PROGRAMME 7.2: AGRICULTURAL SKILLS DEVELOPMENT

The purpose of the sub-programme is to provide and facilitate formal and non-formal agricultural skills development through structured vocational education and training programmes.

Sub-Programme 7.2: Agricultural Skills Development								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased skills base of the agricultural sector	Skilled Producers	7.2.1 Number of participants trained in skills development programmes in the sector.	660	560	500	567	67	Overachievement is a result of additional training conducted per request from Ga-Selwana Community at Mopani District and more farmers attending training than planned.

Linking performance with budget

For 2025/26, Agriculture Education and Training programme has been allocated adjustment budget of R167.059 million which represent a decrease of R1.923 million or 1.1 percent from 2024/25 financial year. Included in the allocation is the allocation of Comprehensive Agriculture Support grants. As a result, the allocation constitutes 8.5 percent of the Departmental allocation.

The expenditure for 2025/26 financial year amount to R167.059 million or 100 percent of the allocated budget. Year on Year, the expenditure shows an increase of R1.525 million or 0.9 percent from the previous financial year.

Agriculture Education and Training	2024/25			2025/26		
Sub-Programme	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000
Higher Education and Training	166 359	166 359	-	166 850	163 402	3 448
Agriculture Skills and Development	700	700	-	2 132	2 132	-
Total	**167 059**	**167 059**	**-**	**168 982**	**165 534**	**3 448**

Strategy to overcome areas of underperformance.

All targets in the 2025/26 APP were achieved as planned.

Performance in relation to standardised output and output indicators for concurrent function.

Not applicable

4.8 Programme 8: Rural Development and Coordination

The purpose of the programme is to facilitate and coordinate the planning and implementation of the integrated rural development program in line with the Limpopo Development Plan (LDP), Comprehensive Rural Development Programme (CRDP), Integrated Development Plan (IDP) and the Limpopo Integrated Rural Development Strategy (LIRDS). The programme will work with all key stakeholders in order to ensure that government and its social partners delivers a sustainable and efficient rural development service to all rural communities.

SUB-PROGRAMME 8.1: Rural Development Coordination

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Sub-Programme 8.1: Rural Development Coordination								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased participation of producers in the integrated value chain	Agricultural marketing infrastructure developed (Agro-processing and Value Adding)	8.1.1 Number of Farm Assessments conducted	-	44	40	44	4	Additional Farm Assessments were conducted in response to requests from DLRRD on land acquisition a nd re-allocation of state land
		8.1.2 Number of lease agreements facilitated	-	9	8	10	2	Additional Lease Agreements were facilitated at the request of farm owners

SUB-PROGRAMME 8.2: SOCIAL FACILITATION

Outcomes, outputs, output indictors, targets and actual achievements

Sub-Programme 8.2: Social Facilitation								
Outcome/s	**Output/s**	**Output Indicator/s**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	**Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/2026**	**Reasons for deviations**
Increased participation of producers in the integrated value chain	Agricultural marketing infrastructure developed (Agro-processing and Value Adding)	8.2.1 Number of stakeholder engagements established for post settlement support	15	15	15	15	None	None

Linking performance with budget

For the 2025/2026, the Rural Development Coordination Programme has been allocated an adjustment budget of R5,575 million which represent an increase of R0.922 million or 19.8 percent from 2024/2025 financial year. The expenditure for 2025/2026 final year amount to R5,575 million which represents an increase of R0.922 million of 19.8 percent

Rural Development and Coordination	2025/26			2024/25		
Sub-Programme	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000	Final Appropriation R'000	Expenditure R'000	(over)/Under Expenditure R'000
Rural Development and Coordination	5,575	5,575	-	4,653	4,653	-
Total	**5,575**	**5,575**	**-**	**4,653**	**4,653**	**-**

Strategy to overcome areas of underperformance.

All targets in the 2025/26 APP were achieved as planned.

Performance in relation to standardised output and output indicators for concurrent function.

Not applicable

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

Not applicable

5.2 Transfer payments to all organisations other than public entities

The budget was allocated for the implementation of Majeje Sitrus and Makgoba Dieplaagte, both in Mopani District. The projects are implemented through private sector partners with the Project Steering Committee (PSC) overseeing the implementation of the projects. The PSC meets quarterly to monitor progress and recommend for the approval of the spending. The PSC is comprised of all stakeholders with the Chief Director: ATSDS chairing the proceedings.

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

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R·000)	Amount spent by the entity	Reasons for the funds unspent by the entity
Majeje Citrus	Private farming enterprise	Farm infrastructure and development of orchards	Yes	R5 480	R5 480 000	N/A
Makgoba Dieplaagte	Private farming enterprise		Yes	R10 000	R10 000 000	N/A

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

None

6.2. Conditional grants and earmarked funds received

The Department received the following conditional grants to assist in the achievement of the departmental priorities:

- Ilima/Letsema;
- LandCare;
- Expanded Public Works Programme and
- Comprehensive Agricultural Support Programme (CASP).

ILLIMA/ LETSEMA

Department who transferred the grant	National Department of Agriculture
Purpose of the grant	To assist vulnerable South African farming communities to achieve an increase in agricultural production and invest in infrastructure that unlocks agricultural production
Expected outputs of the grant	• 4905 ha Supported • 155 Projects Supported • 8563 Subsistence Farmers Supported • 216 Smallholder Farmers Supported • 11045 Work Opportunities Created
Actual outputs achieved	• 3783,15 ha Supported • 155 Projects Supported • 8934 Subsistence Farmers Supported • 164 Smallholder Farmers Supported • 11418 Work Opportunities Created
Amount per amended Division of Revenue Act (DORA)	R 83 584 000
Amount received (R·000)	R 83 584 000.00
Reasons if amount as per DORA was not received.	N/A
Amount spent by the Department (R·000)	R83 532 000.00
Reasons for the funds unspent by the Department	N/A
Reasons for deviations on performance	The Province was mostly affected by heavy rains / floods
Measures taken to improve performance	Natural disaster
Monitoring mechanism by the receiving Department	The conditional grant Quarterly Review Meetings were held to monitor grant performance and implementation. Financial Reports were compiled on a monthly basis and non-financial reports were compiled on a quarterly basis to report the utilisation of the grant.

LANDCARE

Department who transferred the grant	National Department of Agriculture
Purpose of the grant	To promote the sustainable use and management of natural agricultural resources by engaging in the community-based initiatives that support the pillars of sustainability (social, economic and environmental), leading to greater productivity, food security, job creation and better well-being for all.

Expected outputs of the grant	• 55,75km of fence constructed • 235 Ha of area control for alien plants and invasive plants • 2 awareness campaigns for junior Landcare awareness campaigns • 335 people with improved capacity and skills • 4 Dams of water source rehabilitated • 220 temporary jobs created • 118 Ha of land under the system of conversation agriculture
Actual outputs achieved	• 62km of fence constructed • 287 Ha of area control for alien plants and invasive plants • 1 awareness campaigns for junior Landcare awareness campaigns • 394 people with improved capacity and skills • 4 Dams of water source rehabilitated • 376 temporary jobs created • 264 Ha of land under the system of conversation agriculture
Amount per amended Division of Revenue Act (DORA)	14 827
Amount received (R·000)	14 827
Reasons if amount as per DORA was not received.	None
Amount spent by the Department (R·000)	14 827
Reasons for the funds unspent by the Department	None
Reasons for deviations on performance	1 junior Care awareness was not achieved, as the greenhouse construction for the project required more funds from the project than anticipated.
Measures taken to improve performance	Conduct better market research to ensure that all planned activities are met
Monitoring mechanism by the receiving Department	• Monthly IYM reports • Quarterly progress reports • Project visits

EXPANDED PUBLIC WORKS PROGRAMME

Department who transferred the grant	National Public Works and Infrastructure
Purpose of the grant	To incentivise provincial departments to expand work creation efforts through the use of labour-intensive delivery methods in the sustainable land-based Livelihoods focal area in compliance with the EPWP guidelines
Expected outputs of the grant	• 1 330 jobs created
Actual outputs achieved	• 2 433 jobs created
Amount per amended Division of Revenue Act (DORA)	5 289
Amount received	5 289

Reasons if amount as per DORA was not received	N/A
Amount spent by the Department	5 289
Reasons for the funds unspent by the Department	N/A
Reasons for deviations on performance	Additional budget for EPWP led to the overachievement
Measures taken to improve performance	N/A
Monitoring mechanism by the receiving Department	• Monthly IYM report assessments and quarterly Evaluation Reports • Monthly meetings to track progress

COMPREHENSIVE AGRICULTURAL SUPPORT PROGRAMME

Department who transferred the grant	National Department of Agriculture
Purpose of the grant	The aim of this programme is to provide post-settlement support to the targeted beneficiaries of land reform and to other producers who have acquired land through private means and are, for example, engaged in value-adding enterprises domestically or involved in export.
Expected outputs of the grant	• 1 000 farmers trained in credit and non-credit training • 135 unemployed graduates maintained • 61 Projects supported with Infrastructure • 40 farm enterprises pre-audited for compliance with SAGAP standards • 25 farms supported to receive final audits • 25 projects to be supported for College Revitalisation Programme • 50 000 vaccine dosages provided for FMD • 2 Vet laboratories renovated • 950 farms supported with crop protection chemicals • 800 livestock farmers to be capacitated on livestock improvement initiatives.
Actual outputs achieved	• 1 344 farmers trained in credit and non-credit training • 124 unemployed graduates maintained • 81 Projects supported with Infrastructure • 40 farm enterprises pre-audited for compliance with SAGAP standards • 52 farms supported to receive final audits • 20 projects supported for College Revitalisation Programme • 2 Vet laboratories renovated • 950 farms supported with crop protection chemicals • 800 livestock farmers to be capacitated on livestock improvement initiatives
Amount per amended Division of Revenue Act (DORA)	R 283 660 000
Amount received	R 283 660 000
Reasons if amount as per DORA was not received	None

Amount spent by the Department	R 253 018 000
Reasons for the funds unspent by the Department	• Training of Extension officers by ARC could not be completed during March because of the un-availability of trainers • Slow performance by implementing agent at Madzivhandila security gate and IT infrastructure.
Reasons for deviations on performance	• Training of Extension officers by ARC could not be completed during March because of the unavailability of trainers • Slow performance by implementing agent at Madzivhandila security gate and IT infrastructure.
Measures taken to improve performance	• Training of Extension officers by ARC last block is planned for April 2026 • The Implementing Agents received letters of concern from the Head of Department requesting an improved project performance.
Monitoring mechanism by the receiving Department	The conditional grant Quarterly Review Meetings were held to monitor grant performance and implementation. Reports were compiled on a monthly and quarterly basis to report on the utilisation of the grant

7. DONOR FUNDS

7.1. Donor Funds Received

The Department did not receive any donor funding during the year.

8. CAPITAL INVESTMENT

8.1 Capital investment, maintenance and asset management plan

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

The department complied the User Assert Management Plan (UAMP) and submitted to Limpopo Department of Public Works, Roads and Infrastructure (LDPWRI) and Limpopo Treasury in time, where capital works in terms of construction, maintenance, refurbishment and repairs were done on the following arears: Tompi Seleka 6 storey building, Lephalale, Seshego, Witpoort Offices, Tompi Seleka Office accommodation, Lephalale and Mokopane VET LABS while Towoomba Research Station, Madzivhandila Security Upgrade, Madzivhandila office maintenance, Mara Research Station, Jilongo Redline Gate House and Mokopane Guard house, contractors are on site and the projects are progressing as planned. The installation of generators for uninterrupted power supply were completed on the following sites, namely: Head Office, Lephalale, Makhado and Mokopane Veterinary Labs. Planning of office for construction of Mopani District Office, Mopani North and West Agri Ecological Zones (AEZ) are underway. The cold storages in VET LABS are maintained; Sibasa cold storage has already been commissioned.

Plans to close down or down grade any Facilities.

The Department does not anticipate closing down or down-grade any facilities.

Progress made on Maintenance of Infrastructure:

The following Offices were maintained in 2025/26:

- Seshego, Witpoort, Lephalalale, Towoomba, Capricorn District and Veterinary Laboratories: 8 offices maintained and completed within the year under review.
- Tompi Seleka 6 Storey Building: 1st and 2nd phase completed; 3rd phase to be completed during 2027/2028 financial year.
- Mara Research Station, renovations of the houses and installation of air conditioners were completed.
- Drilling and equipping of boreholes in Mokopane and Lephalale Veterinary Laboratories were completed in the year under review.

Major Maintenance Projects that have been undertaken during the period under review.

Major maintenances were accomplished which includes Tompi Seleka phase 1 and 2 and Capricorn Districts Offices (roof maintenance). The scope of work for all houses was completed, and the houses were issued with completion certificates. This also includes Tompi Seleka 6 Story Building and 3 Veterinary Laboratories.

Progress made in addressing the maintenance backlog during the period under review.

The Department has massive backlog on office accommodation and space maintenance. The Agro-Ecological Zones need major maintenance or building of new offices. For the period under review the Department has maintained 8 offices. The Department has planned to build 2 new office accommodation, which are Mopani District and Mopani North Agro-Ecological Zone in Greater Giyani (combined) and Mopani West Agro-Ecological Zone in Greater Tzaneen. The following offices will be maintained in the current financial year, 2026/27:

- Jilongo Redline Gate House
- Madzivhandila Security Upgrade and maintenance of offices
- Mara Research Station maintenance of houses
- Tompi Seleka offices and houses

The Department managed to complete about 107 infrastructure projects to the value of R189 million.

PROJECT NUMBER	PROJECT NAME	DISTRICT	2025/26
1	COLLEGE BUILDING MAINTENANCE	SEKHUKHUNE DISTRICT	R 849 437,10
2	MADZIVHANDILA LECTURE ROOM	VHEMBE DISTRICT	R 2 400 000,00
3	MODIKAO FARMING	CAPRICORN DISTRICT	R 433 865,35
4	NWANEDI ABULUTION FACILITIES	VHEMBE DISTRICT	R 13 022 045,10
5	RAHLAGANE	SEKHUKHUNE DISTRICT	R 732 314,26
6	REDLINE HOUSES MNIGINISI, NSAVULANI, MAKHUVA, MAHLATHI, MOYEXE	MOPANI DISTRICT	R 11 125 007,72
7	TOMPI SELEKA CLUSTER 2 MZANA HOSTEL	SEKHUKHUNE DISTRICT	R 6 236 965,59
8	SUPPLY, , DELIVERY AND OFFLOADING OF SEPTIC TANK	MOPANI DISTRICT	R 480 654,00

PROJECT NUMBER	PROJECT NAME	DISTRICT	2025/26
	BUILDING MATERIAL HAARTEBEEST		
9	BAKONE KO JEFF	WATERBERG DISTRICT	R 1 268 862,55
10	AFRICAN CATTLE	WATERBERG DISTRICT	R 1 989 264,61
11	BIRDS POULTRY HOUSE NEMABAKA	VHEMBE DISTRICT	R 2 050 882,96
12	KGAPANE BUSINESS ENTERPRISE	SEKHUKHUNE DISTRICT	R 1 237 133,11
13	MAGADIMANA	SEKHUKHUNE DISTRICT	R 255 742,33
14	NSAVULANI VILLAGE	MOPANI DISTRICT	R 307 625,00
15	MOSENGOANA TRADING	CAPRICORN DISTRICT	R 591 000,00
16	TOMPI SELEKA IT & SECURITY	SEKHUKHUNE DISTRICT	R 5 841 400,00
17	REHABILITATION OF VETERINARY LAB	WATERBERG DISTRICT	R 11 228 371,54
18	MADZI KITCHEN RENV	VHEMBE DISTRICT	R 884 335,11
19	TOWOOMBA RESEARCH STATION	WATERBERG DISTRICT	R 445 520,00
20	MABUTI AND FAMILY LEGACY	MOPANI DISTRICT	R 556 836,80
21	MADISKHABESHE FARMING	MOPANI DISTRICT	R 5 466 617,53
22	SELAMOOLA AND SONS	CAPRICORN DISTRICT	R 8 510 795,24
23	TAFELKOP PHASE 2	SEKHUKHUNE DISTRICT	R 2 793 276,58
24	THABINA IRRIGATION SCHEME NIKILE	MOPANI DISTRICT	R 4 549 368,33
25	BAROKENG FARMING PRIM PHASE 1&2	SEKHUKHUNE DISTRICT	R 4 186 558,80
26	BN AGRIC PROJECT	WATERBERG DISTRICT	R 2 346 940,84
27	ITEMELENG BA MAKHUTSWE	MOPANI DISTRICT	R 6 958 813,92
28	MABONGANI POUTRY & VEGETABLE	VHEMBE DISTRICT	R 89 019,35
29	MADZIVHANDILA WATER TREATMENT	VHEMBE DISTRICT	R 1 874 542,61
30	NTSETSE PRIMARY COOPERATIVE LIM	CAPRICORN DISTRICT	R 6 035 890,44
31	TSHILWAVHUSIKU VEGETABLES (MADZHIE AND VHEMATSHELO FARM)	VHEMBE DISTRICT	R 3 929 667,71
32	AGRI-DEVELOPMENT GROUP (PTY)	VHEMBE DISTRICT	R 362 490,00
33	ANIUS EDEN LIVESTOCK FARMING	MOPANI DISTRICT	R 2 912 682,15
34	DAVID MONYANE	WATERBERG DISTRICT	R 2 530 492,52
35	LEYDAH FARMING	MOPANI DISTRICT	R 769 298,84

PROJECT NUMBER	PROJECT NAME	DISTRICT	2025/26
36	MAFADA	WATERBERG DISTRICT	R 1 978 680,13
37	MOEDI AGRICULTURE INVEST PTY LTD	WATERBERG DISTRICT	R 5 063 258,11
38	MOSES BOERDERY	SEKHUKHUNE DISTRICT	R 11 095,46
39	ABLUTION FACITIES HARTEBEEST	MOPANI DISTRICT	R 120 181,29
40	RRM CULTIVATORS	MOPANI DISTRICT	R 220 000,00
41	TOMPI RENOVATION FRESH MAKET	SEKHUKHUNE DISTRICT	R 812 852,26
42	TOMPI SELEKA GREEN HOUSE (IRR & WATER SUPPLY)	SEKHUKHUNE DISTRICT	R 1 602 289,24
43	CHISA POULTRY FARMERS PROJECT	VHEMBE DISTRICT	R 3 675 218,88
44	MADZI BOREHOLES	VHEMBE DISTRICT	R 252 353,87
45	NODWADLANA WATER DEVELOPMENT	SEKHUKHUNE DISTRICT	R 812 149,19
46	AFRICAN FARMS PHASE 2	SEKHUKHUNE DISTRICT	R 4 941 340,67
47	AKARISOMRARO ENT PTY(LTD)	MOPANI DISTRICT	R 173 626,73
48	ARESOMENG TRADING	MOPANI DISTRICT	R 298 959,92
49	BADIRADIPELO FARMERS	WATERBERG DISTRICT	R 1 332 294,14
50	BISALA	SEKHUKHUNE DISTRICT	R 201 252,93
51	BW MK	SEKHUKHUNE DISTRICT	R 200 000,00
52	ERANCO FARMING AND PROJECT	MOPANI DISTRICT	R 334 953,50
53	FREDS BROILERS	WATERBERG DISTRICT	R 221 677,54
54	FUFIX	WATERBERG DISTRICT	R 834 861,24
55	G AND P FARMING COOPERATIVE	VHEMBE DISTRICT	R 940 000,00
56	GA-MANKOPODI	SEKHUKHUNE DISTRICT	R 125 706,73
57	GROUND STONE GROUP	CAPRICORN DISTRICT	R 3 436 249,02
58	LEFA AGRIC PRIMARY COP	MOPANI DISTRICT	R 311 329,50
59	LEHUTJO	SEKHUKHUNE DISTRICT	R 199 785,70
60	MALUMASH	WATERBERG DISTRICT	R 19 121,15
61	HARTEBEEST BREEDING STATION ABLUTION	HEAD OFFICE	R 1 169 618,89
62	VANYENGE FARMING	MOPANI DISTRICT	R 296 539,06
63	NM BOROEDERT PTY LTD	MOPANI DISTRICT	R 298 902,42
64	TANANI MATIKO DISABLE	MOPANI DISTRICT	R 4 259 761,37

PROJECT NUMBER	PROJECT NAME	DISTRICT	2025/26
65	THUTO AGRO NURSERY	VHEMBE DISTRICT	R 949 779,00
66	TOMPI SELEKA FISH PROCESSING	SEKHUKHUNE DISTRICT	R 292 212,30
67	TAFELKOP FARM ASS PHASE 3	SEKHUKHUNE DISTRICT	R 8 583 012,88
68	MGV RY ACADEMY	MOPANI DISTRICT	R 332 599,32
69	SEOKOTJA	WATERBERG DISTRICT	R 206 624,00
70	SENOAMADI PLANNING	WATERBERG DISTRICT	R 134 630,50
71	MORELEBA	WATERBERG DISTRICT	R 4 258 692,22
72	WENDY CAPRICORN NW	CAPRICORN DISTRICT	R 201 464,23
73	RAMAHWIDI FARMING & PROJECT COOP	CAPRICORN DISTRICT	R 4 913 542,06
74	MOGOPO HOLDINGS (PTY)LTD	SEKHUKHUNE DISTRICT	R 153 196,33
75	TSHANDUKO	VHEMBE DISTRICT	R 300 000,00
76	MOKONEAMABULA HOLDINGS	SEKHUKHUNE DISTRICT	R 145 366,56
77	MUSA MAITE	SEKHUKHUNE DISTRICT	R 213 335,70
78	MEDAS	SEKHUKHUNE DISTRICT	R 149 432,09
79	SEDIBENG LAYERS	WATERBERG DISTRICT	R 115 649,75
80	MATIKA SUB-TROP FARMING	VHEMBE DISTRICT	R 939 850,40
81	WHEP	WATERBERG DISTRICT	R 148 976,75
82	NGWANALAMOLA NGWETJANA JV	SEKHUKHUNE DISTRICT	R 1 065 257,11
83	BAKONZA BAKONE	SEKHUKHUNE DISTRICT	R 170 128,36
84	FLYBIZ	WATERBERG DISTRICT	R 119 237,75
85	KOPANO DISABLED	SEKHUKHUNE DISTRICT	R 337 041,21
86	LEOLO AGRIC ZB 123 KS	CAPRICORN DISTRICT	R 278 639,63
87	MAKIEMA PACKHOUSE	WATERBERG DISTRICT	R 205 000,00
88	MARA ANIMAL HANDLING	VHEMBE DISTRICT	R 499 776,27
89	RAMAVU	VHEMBE DISTRICT	R 285 299,75
90	THEATER ANIMAL FARM	CAPRICORN DISTRICT	R 2 763 787,83
91	TOWOOMBA ANIMAL HANDLING	WATERBERG DISTRICT	R 479 836,33
92	XIDZEKENENE FARM	MOPANI DISTRICT	R 207 647,30
93	MERENSKY AGRIC ACADEMY	MOPANI DISTRICT	R 484 696,00
94	BENEFUJU TRADING	MOPANI DISTRICT	R 209 813,44

PROJECT NUMBER	PROJECT NAME	DISTRICT	2025/26
95	DIMANI AGRICULTURAL HIGH SCHOOL	VHEMBE DISTRICT	R 44 112,50
96	DUVADZI YOUTH ORGANIC AGRIC CO	MOPANI DISTRICT	R 172 655,35
97	LEPELLE AREA WIDE	SEKHUKHUNE DISTRICT	R 200 897,47
98	MABJANENG CPA	WATERBERG DISTRICT	R 191 156,45
99	MADZIVHANDILA WATER PUMP STATION	VHEMBE DISTRICT	R 109 901,43
100	MOGALATSANE IRRIGATION SCHEME	SEKHUKHUNE DISTRICT	R 162 598,23
101	MOTLAKAMOSHUMA	MOPANI DISTRICT	R 144 311,51
102	MULONDI POULTRY AND PIGGARY FARM	VHEMBE DISTRICT	R 50 000,00
103	RAMETSE FARMING ENTERPRISE	SEKHUKHUNE DISTRICT	R 200 553,10
104	ZEBEDIALA CITRUS	HEAD OFFICE	R 1 489 877,32
105	MAZELI FARMING AND PROJECTS	CAPRICORN DISTRICT	R 69 925,14
106	MAVUNGENI NTWANANO POULTRY	VHEMBE DISTRICT	R 5 507 605,87
107	BOTHASPRUIT	SEKHUKHUNE DISTRICT	R 2 487 868,38
			R 189 373 764,75

The following project are still in progress to be completed during 2026/27 and beyond: R107 million

The Department has 45 projects which are still in progress to the value of R107 million.

PROJECT NUMBER	PROJECT NAME	DISTRICT	2025/26
1	TOMPI SELEKA 6 STOR BUILDING	TOMPI SELEKA COLLEGE	R 33 517 686,87
2	RED MEAT - IMMERPAN PHASE 2	WATERBERG DISTRICT	R 6 296 297,01
3	SEKGALE	SEKHUKHUNE DISTRICT	R 4 832 087,37
4	RED MEAT IMMERPAN PHASE 3 & 4	WATERBERG DISTRICT	R 8 750 884,20
5	AGRIVILLAGE GENERATOR	HEAD OFFICE	R 3 313 166,64
6	MADZIVHANDILA IT & SECURITY	VHEMBE	R 1 147 950,34
7	S & L SONS	WATERBERG DISTRICT	R 10 673 936,46
8	SEKHUKHUNE DISTRICT PLANNING	SEKHUKHUNE DISTRICT	R 551 458,23
9	LEMUKA EVENTS MANAGEMENT & CATERING	MOPANI DISTRICT	R 189 750,00

PROJECT NUMBER	PROJECT NAME	DISTRICT	2025/26
10	MOSIBUDI	CAPRICORN DISTRICT	R 10 012 875,37
11	NETWORK UPGRADE COLLEGES	VHEMBE DISTRICT	R 3 752 367,79
12	MAGONGWE	WATERBERG DISTRICT	R 283 759,05
13	MOPANI WEST AEZ OFF	MOPANI DISTRICT	R 482 119,64
14	SEIMELA PIGGERY	SEKHUKHUNE DISTRICT	R 2 364 973,46
15	LIVHATRI FARMING SOLUTION	VHEMBE DISTRICT	R 693 157,82
16	GLOBAL GAP COMPLIANCE	HEAD OFFICE	R 850 000,00
17	MADZI CONSTRACTION OF FENCE	VHEMBE DISTRICT	R 160 000,00
18	MARA BULIDING RENOVATION	VHEMBE DISTRICT	R 481 422,48
19	SABEKILLE	SEKHUKHUNE DISTRICT	R 316 700,16
20	TOMPI SELEKA UPGRD SEC INF	SEKHUKHUNE DISTRICT	R 202 000,00
21	REDLINE HOUSE RES VHEMBE	VHEMBE DISTRICT	R 728 164,42
22	BEATITUDES	SEKHUKHUNE DISTRICT	R 890 414,65
23	LAFATA	WATERBERG DISTRICT	R 3 966 583,58
24	SL AND SONS POULTRY	WATERBERG DISTRICT	R 672 894,68
25	TOMPI SELEKA DINING MNT P2	SEKHUKHUNE DISTRICT	R 540 730,00
26	TSELA TRADING	WATERBERG DISTRICT	R 948 452,96
27	RIETSPRUIT 412 KR PORTION 12	WATERBERG DISTRICT	R 538 715,34
28	LEGAE LA BANERENG	WATERBERG DISTRICT	R 431 382,70
29	BARUAKGOMO (CAMP C)	WATERBERG DISTRICT	R 285 426,72
30	GROOTVALLEY PLOT 39	WATERBERG DISTRICT	R 250 786,28
31	GROOTVALLEY PLOT 36	WATERBERG DISTRICT	R 90 419,37
32	NGWANABOKO	WATERBERG DISTRICT	R 389 751,45
33	WELDEVREDEN	WATERBERG DISTRICT	R 359 207,62
34	PAARL 102 LQ	WATERBERG DISTRICT	R 427 680,00
35	OVERYSSEL 512 LR GEORGE TOWN 532/2 LR GEORGE TOWN 532/ (0&1) LR; WELDEVREDEN 508/0 LR; WATERBERG 978/0 LR; JOHANNISBERG 509/5 LR; JOHANNISBERG 509/1 LR;	WATERBERG DISTRICT	R 1 541 554,56

PROJECT NUMBER	PROJECT NAME	DISTRICT	2025/26
	JOHANNISBERG 509/RE17 LR; JOHANNESBEG 509/0 LR		
36	KAALDRAAI	WATERBERG DISTRICT	R 459 909,28
37	FAURE GELDEELTE A 76KQ	WATERBERG DISTRICT	R 75 537,47
38	KAALDRAAI, TMK-GED 321 KQ	WATERBERG DISTRICT	R 374 758,86
39	SCHWERIN 15KP & ERFDEEL 41 KP RES	WATERBERG DISTRICT	R 510 767,10
40	FAURE 72 KQ PORTION 19 OF 72	WATERBERG DISTRICT	R 385 010,79
41	FAURE PORTION 13 72 KQ	WATERBERG DISTRICT	R 1 620 215,57
42	APPIESKRAAL	WATERBERG DISTRICT	R 96 006,24
43	KAALDRAAI; TUSSENKOMST; HOLLYSDALE	WATERBERG DISTRICT	R 926 935,92
44	RIETFONTEIN & STERKFONTEIN	WATERBERG DISTRICT	R 1 125 165,49
45	NOORD BRABAND 114 KQ PTN 0 & 2	WATERBERG DISTRICT	R 260 655,70
			R 106 769 719,64

The following project are still in progress to be completed during 2026/27 and beyond: R139 million

The Department has 53 projects which are still in progress to the value of R139 million.

PROJECT NUMBER	PROJECT NAME	DISTRICT	2025/26
1	TOMPI SELEKA 6 STOR BUILDING	SEKHUKHUNE DISTRICT	R 33 517 686,87
2	NWANEDI ABULUTION FACILITIES	VHEMBE DISTRICT	R 13 022 045,10
3	RED MEAT - IMMERPAN PHASE 2	WATERBERG DISTRICT	R 6 296 297,01
4	SEKGALE	SEKHUKHUNE DISTRICT	R 4 832 087,37
5	RED MEAT IMMERPAN PHASE 3 & 4	WATERBERG DISTRICT	R 8 750 884,20
6	TOMPI SELEKA IT & SECURITY	SEKHUKHUNE DISTRICT	R 5 841 400,00
7	AGRIVILLAGE GENERATOR	HEAD OFFICE	R 3 313 166,64
8	MADZIVHANDILA IT & SECURITY	VHEMBE DISTRICT	R 1 147 950,34
9	MADZI KITCHEN RENV	VHEMBE DISTRICT	R 884 335,11
10	S & L SONS	WATERBERG DISTRICT	R 10 673 936,46
11	SEKHUKHUNE DISTRICT PLANNING	SEKHUKHUNE DISTRICT	R 551 458,23

PROJECT NUMBER	PROJECT NAME	DISTRICT	2025/26
12	MABUTI AND FAMILY LEGACY	MOPANI DISTRICT	R 556 836,80
13	LEMUKA EVENTS MANAGEMENT & CATERING	MOPANI DISTRICT	R 189 750,00
14	MOSIBUDI	CAPRICORN DISTRICT	R 10 012 875,37
15	NETWORK UPGRADE COLLEGES	VHEMBE DISTRICT	R 3 752 367,79
16	ROYAL FIELDS FARMS	VHEMBE DISTRICT	R 4 147 573,76
17	MABONGANI POUTRY & VEGETABLE	VHEMBE DISTRICT	R 89 019,35
18	AGRI-DEVELOPMENT GROUP (PTY)	VHEMBE DISTRICT	R 362 490,00
19	LEYDAH FARMING	MOPANI DISTRICT	R 769 298,84
20	MAGONGWE	WATERBERG DISTRICT	R 283 759,05
21	MULTIWISDOM AGRICULTURAL COOP	VHEMBE DISTRICT	R 99 187,50
22	RRM CULTIVATORS	MOPANI DISTRICT	R 220 000,00
23	WATER SOURCE DEV WATERBERG	WATERBERG DISTRICT	R 255 808,52
24	CHISA POULTRY FARMERS PROJECT	VHEMBE DISTRICT	R 3 675 218,88
25	NODWADLANA WATER DEVELOPMENT	SEKHUKHUNE DISTRICT	R 812 149,19
26	GROUND STONE GROUP	CAPRICORN DISTRICT	R 3 436 249,02
27	LEHUTJO	SEKHUKHUNE DISTRICT	R 199 785,70
28	MORELEBA	WATERBERG DISTRICT	R 4 258 692,22
29	MOGOPO HOLDINGS (PTY)LTD	SEKHUKHUNE DISTRICT	R 153 196,33
30	MOPANI WEST AEZ OFF	MOPANI DISTRICT	R 482 119,64
31	SEIMELA PIGGERY	SEKHUKHUNE DISTRICT	R 2 364 973,46
32	LIVHATRI FARMING SOLUTION	VHEMBE DISTRICT	R 693 157,82
33	THEATER ANIMAL FARM	CAPRICORN DISTRICT	R 2 763 787,83
34	BENEFUJU TRADING	MOPANI DISTRICT	R 209 813,44
35	DIMANI AGRICULTURAL HIGH SCHOOL	VHEMBE DISTRICT	R 44 112,50
36	DUVADZI YOUTH ORGANIC AGRIC CO	MOPANI DISTRICT	R 172 655,35
37	GLOBAL GAP COMPLIANCE	HEAD OFFICE	R 850 000,00
38	LEPELLE AREA WIDE	SEKHUKHUNE DISTRICT	R 200 897,47
39	MABJANENG Communal Property Association(CPA)	WATERBERG DISTRICT	R 191 156,45
40	MADZI CONSTRACTION OF FENCE	VHEMBE DISTRICT	R 160 000,00

PROJECT NUMBER	PROJECT NAME	DISTRICT	2025/26
41	MADZIVHANDILA WATER PUMP STATION	VHEMBE DISTRICT	R 109 901,43
42	MADZIVHANDILA WATER TREATMENT PL	VHEMBE DISTRICT	R 85 000,00
43	MARA BULIDING RENOVATION	VHEMBE DISTRICT	R 481 422,48
44	MOGALATSANE IRRIGATION SCHEME	SEKHUKHUNE DISTRICT	R 162 598,23
45	MOTLAKAMOSHUMA	MOPANI DISTRICT	R 144 311,51
46	MULONDI POULTRY AND PIGGARY FARM	VHEMBE DISTRICT	R 50 000,00
47	RAMETSE FARMING ENTERPRISE	SEKHUKHUNE DISTRICT	R 200 553,10
48	SABEKILLE	SEKHUKHUNE DISTRICT	R 316 700,16
49	TOMPI SELEKA UPGRD SEC INF	SEKHUKHUNE DISTRICT	R 202 000,00
50	ZEBEDIALA CITRUS	HEAD OFFICE	R 1 489 877,32
51	REDLINE HOUSE RES VHEMBE	VHEMBE DISTRICT	R 728 164,42
52	LAFATA	WATERBERG DISTRICT	R 3 966 583,58
53	SL AND SONS POULTRY	WATERBERG DISTRICT	R 672 894,68
			R 138 848 186,52

Movable capital Assets

The table below shows the status of the Department Capital Asset Resister as at 31 March 2026

Row Labels	Count of Asset	Opening	Cost Additions	Cost Disposals	Cost Closing
AUDIO VISUAL EQUIPMENT	204	R5 019 580,00	R46 800,00	R98 099,00	R4 968 281,00
COMP HARDW & SYSTEMS	3253	R98 596 836,31	R8 549 105,36	R9 376 847,17	R97 769 094,50
CONSTRUCTION & MAINTENANCE EQUIPMENT	8	R16 109 827,02			R16 109 827,02
DOMESTIC EQUIPMENT	162	R2 076 718,01	R33 000,00	R85 498,00	R2 024 220,01
DOMESTIC FURNITURE	19	R224 347,39			R224 347,39

Row Labels	Count of Asset	Opening	Cost Additions	Cost Disposals	Cost Closing
ELECTRIC WIRE&POWER DISTRIBUTION	1	R15 000,00			R15 000,00
FARM/AGRICULTURAL EQUIPMENT	516	R44 304 137,05	R281 870,81	R2 201 886,13	R42 384 121,73
FIX INDIVID&MOVABLE AIR CONDITIONERS	20	R270 771,77		R111 550,77	R159 221,00
FIRE FIGHTING EQUIPMENT	R3,00	R6 550,00	R75 000,00		R81 550,00
GARDENING EQUIPMENT	19	R787 229,52	R31 346,50		R818 576,02
GUNS & REFLESS	62	R314 362,90			R314 362,90
KITCHEN APPLIANCES	53	R1 669 528,80	R509 141,75	R6 945,01	R2 171 725,54
LAB EQUIPM: AGRICULTURE	381	R11 859 282,18	R1 197 616,14	R95 736,80	R12 961 161,52
LIBRARY MATERIALS	5	R33 460,00			R33 460,00
MEDICAL & ALLIED EQUIPMENT	2	R25 511,40			R25 511,40
OFFICE EQUIPMENT	140	R2 409 378,18	R271 844,59	R129 680,20	R2 551 542,57
OFFICE FURNITURE	1534	R17 116 692,99	R1 842 707,76	R508 516,18	R18 450 884,57
OTHER INTANGIBLE ASSETS	9	R3 925 895,85		R794 073,55	R3 131 822,30
PHOTOGRAPHIC EQUIPMENT	27	R917 306,74	R331 592,00	R15 000,00	R1 233 898,74
PUMP/PLUMB/PURIF/SANIT/WASTE EQ	19	R719 638,23		R9 600,00	R710 038,23

Row Labels	Count of Asset	Opening	Cost Additions	Cost Disposals	Cost Closing
SECURITY EQUIP.SYST. MATERALS: FIX	66	R10 435 338,67			R10 435 338,67
SPORT & RECREATION EQUIPMENT	10	R92 174,99			R92 174,99
SURVEY EQUIPMENT	102	R4 369 545,84	R554 320,79	R39 452,10	R4 884 414,53
TRSP ACC&TRLRS	43	R3 149 376,29			R3 149 376,29
TRANSPORT ASSETS	296	R85 318 793,35	R23 190 367,13	R3 643 422,13	R104 865 738,35
WORKSHOP EQUIPMENT & TOOLS	123	R3 390 342,18	R36 670,00	R9 804,00	R3 417 208,18
TOTAL		**313 157 625,66**	**36 951 382,83**	**17 126 111,04**	**332 982 897,45**

Measures taken to ensure that the Capital Asset Register (CAR) remained up to date during the period under review

The following has been undertaken to ensure that the Capital Asset Register remain up to date for 2025/26 financial year

- Departments were expected to conduct verification by Provincial Treasury. Verification for 2025_2026 was conducted
- Disposed 09 assets through Auction to the value of R 15 792 thousand.
- Donations recorded on the asset register to the value of R 29 thousand

The current State of Departmental Capital Assets – Verification of Assets Completed.

Status Code	Status Description	Number	Value R·000
0	NOT ASSESSED	0	0
1	VERY GOOD	961	R 38 527 056,01
2	GOOD	5501	R 267 764 560,57
3	FAIR	256	R 10 397 511,65

Status Code	Status Description	Number	Value R·000
4	POOR	27	R 1 102 626,45
5	SCRAP	1	R 19 553,56

Summary of budget allocated for infrastructure budgets, Adjustments, approvals, rollovers expenditure

Infrastructure projects	2025/2026			2024/2025		
	Final Appropriation R·000	Actual Expenditure R·000	(Over)/Under Expenditure R·000	Final Appropriation R·000	Actual Expenditure R·000	(Over)/Under Expenditure R·000
New and replacement assets	24,303	21,062	3,240	34.542	31.281	3.261
Existing infrastructure assets	187,597	174,018	(284,125)	158.132	133.448	24.684
- Upgrades and additions	114,568	108,579	5,988	115.310	106.434	8.876
- Rehabilitation, renovations and refurbishments	20,954	13,066	7,887	20,807	15.868	4.939
- Maintenance and repairs	52,075	52,373	(298)	22.015	11.146	10.869
Infrastructure transfer	15,600	15,480	120	23.000	23,000	-
- Current						
- Capital	15,600	15,480	120	23,000	23,000	-
Non-Infrastructure	30,287	15,534	14,752	1,350	2,096	(746)
Total	**257,787**	**226,096**	**31,690**	**217,024**	**189,052**	**27,972**

The Department planned to implement 181 projects for 2025/26 infrastructure development support for producers. The initial budget appropriation was R210 194 000 and during budget adjustment, the budget increased to R257 787 000 due to approved roll over of R15.8 million from Conditional Grant and the allocated Disaster Flood Relief grant budget of R25 million. Total of R1.5 million was reprioritised outside infrastructure projects to augment shortfalls within food security obligations.

Infrastructure expenditure reported at R226 096 million, representing 88% of the adjusted budget by end of the financial. The Department did not achieve full (100%) expenditure, primarily due to the underutilisation of the Disaster Flood Relief Grant allocation of R25 million. This was largely attributable to excessive rainfall experienced towards the end of the third quarter and the beginning of the fourth quarter, which disrupted project implementation. Additional factors that constrained full budget expenditure included the underperformance of contractors at the Seimela Piggery and Madzivhandila College security gate upgrade.

PART C

GOVERNANCE

1. INTRODUCTION

Commitment by the department to maintain the highest standards of governance is fundamental to the management of public finances and resources. Users want assurance that the department has good governance structures in place to effectively, efficiently and economically utilize the state resources, which is funded by the taxpayer.

2. RISK MANAGEMENT

Policy and Strategy

The Limpopo Department of Agriculture and Rural Development, in accordance with the Public Finance Management Act (PFMA), Act 1 of 1999, Section 38, and the Public Sector Risk Management Framework, has adopted an approved Risk Management Policy and Strategy to facilitate the implementation of effective risk management processes.The Risk Management Policy and Strategy aid the to provide proactive approach in identification, evaluation, management, and monitoring of risks across the Department. Adherence to the policy and implementation of the strategy facilitate the embedding of a culture and the integration of enterprise risk management practices into the Department's operational and strategic processes, ensuring that risk considerations are systematically incorporated into decision-making at all organizational levels.

The Executive Authority, to ensure effective risk management governance structures, approved the Risk Management Policy and Strategy still within the required compliance timeframe. The policy is communicated to all officials throughout the Department, shared with stakeholders, and made available on the Department's website.

Risk Assessments

Regular risk assessments are conducted in compliance to Treasury regulation 3.2.1 to identify and evaluating emerging threats that impact the achievement of the Department goals. A comprehensive Risk Profile for 2025/26 Financial year has been developed and approved by the Accounting Officer on 18 February 2025 detailing all the risks categories the Strategic Risks, Operational risks, Informational Technology Risks, Fraud and Ethics Risks, Business Continuity risks and the Project risks.

The identified risks and mitigation strategies are in line with the department's risk appetite and tolerance levels, and resources were allocated to effectively implement these strategies. The monitoring of the implementation of the mitigation measures is done on continuous basis to ensure that the risks are reduced to an acceptable level.

Risk Management Committee

The Departmental Risk Management Committee has been formally established; the members of the Risk Management Committee were duly appointed by the Accounting Officer. The Risk Management Committee is led by the Independent Chairperson appointed by the Limpopo Provencial Treasury as per the signed Memorandum of Understanding (MOU). The terms of reference for the committee, which define its scope, responsibilities, and operating procedures, are outlined in the Risk Management Committee Charter.

The Risk Management Committee meetings are well attended by the Committee members, and the meetings are convened on quarterly basis as per the approved Risk Management Committee schedule. The Committee interrogates the risk management reports, provides inputs on the risk movement and the implementation of mitigation strategies progress. The Risk Management Committee recommendations include strengthening measures for the risks with high residual exposures ratings. The Independent Chairperson of the departmental Risk Committee compile report to the Accounting Officer provide analysis on the underperformance, deviations and recommendations for improvement and effective responses.

Risk Committee Management Meeting held:

No	Date		Output
1	24 April 2025	Quarter 4	Tabling of the Quarterly report and annual risk management performance.
2	31 July 2025	Quarter 1	Tabling of the quarterly report for review and recommendation.
3	23 October 2025	Quarter 2	Tabling of the quarterly report for review and recommendation.
4	23 February 2026	Quarter 3	Tabling of the Quarterly report and the Risk Profile for recommendation and adoption by the Committee

Audit Committee

The Risk Management processes are annually reviewed by the Provincial Treasury, Internal Audit and AGSA to provide assurance on the effectiveness risk management implementation processes. The Risk management reports are tabled at the Audit Committee (AC) for recommendations and improvement. Accounting Officer and Executive Authority (EA) are provided with regular feedback reports on the adequacy and effectiveness of risk management in the Department. The Department prioritised risks are managed effectively with identified mitigation strategies to proactively reduce the risks to acceptable level. The Internal controls are in place and adequate to address potential emerging threats that impact the business continuity and achievements of the department outcomes.

Departmental Risks Management performance analysis

The table below breaks down the departmental risk register into the various levels of risks and matches the relevant action plans that management perceived to strengthen the control environment.

Departmental identified Risk Category Profile 2025/26 Financial Year	(FY) Identified Risk Movement analysis					
	Risk Magnitude	No. of risks Identified	No. of risk mitigated during 2025/26 FY	No. of Agreed Mitigation measures	No. of mitigation measures implemented as at 31 March 2026	No. of mitigation measures still in progress as at 31 March 2026
Strategic risk **(04)** Operational risk **(26)**	High	10	08 reduced	16	14	02
	Medium	08	05	56	54	02
	Low	12	12	32	32	0
		30	**25**	**104**	**100**	**04**

The overall status of the departmental risk register indicates that 96% of the mitigation strategies have been implemented. The achievement of these targets is closely aligned with the department's key performance indicators. The positive progression reflected in the risk register has contributed directly to improved departmental performance by effectively reducing the influence of negatively impacting contributing factors on the desired outcomes.

High risk Magnitude due unpredictable contributing exposures (Threats)

Ineffective Response to Agricultural Disasters remains high due to the climate change **(**drought, frost, veld fires and floods) that disrupted agricultural production. The agricultural sector continues to face significant challenges, largely driven by unpredictable climate change, global warming, and other adverse external factors that negatively impact productivity. In response to these risks, the Department has implemented mitigation strategies, including Agricultural Disaster Management programmes. These initiatives aim to reduce vulnerability and enhance resilience among farmers. In the event of natural disasters, affected farmers are supported through disaster relief schemes, the provision of agricultural inputs, and technical advisory services. Additionally, early warning systems are issued to help farmers prepare for and respond to potential risks, thereby minimizing losses and improving recovery outcomes.

Decreased Agricultural production market shares due animal/pests' diseases outbreaks: remain high due to recurring outbreaks of animal diseases, shortages of vaccines and pest infestations, compounded by In response, Veterinary Services has intensified surveillance and vaccination programmes to reduce exposure and limit the spread of diseases.

Regular surveillance and prevention measures are implemented to control animal diseases such as Foot-and-Mouth Disease (FMD). These include systematic vaccination programmes, routine dipping of livestock, and farmer awareness campaigns to promote early detection and rapid response. The pest management support is provided to farmers through technical advisory services, practical demonstrations, and improved access to agrochemicals, enabling more effective control and prevention of pest outbreak.

The Risk Maturity Model

Limpopo Provincial Treasury developed Maturity Model to permit Limpopo Provincial Government Institutions to assess their risk management maturity levels according to the best practices defined in risk management references, regulations, and guidelines standards. The risk maturity assessment tool has five (05) levels that requires the Department to achieve for effective risk management.

Start-up	Embedded	Integrated	Systematic	Risk intelligence
1	2	3	4	5

The department is currently assessed at Level 4 by Provincial Treasury on the Risk Management Performance Maturity Scale, indicating that the implementation of the risk management process is largely institutionalized and integrated across departmental operations.

Business Continuity Management and Response

The department is continuously implementing the Business Continuity Management processes, including a Business Impact Analysis and a comprehensive Business Continuity Plan with clearly defined response strategies. These processes are aligned with relevant legislation and regulatory requirements.

The effectiveness of the strategies is continuously monitored and evaluated through the Business Continuity Committee, which oversees implementation and performance. The Committee further provides recommendations to the Accounting Officer to support informed decision-making and ensure ongoing resilience. These measures ensure that, in the event of a disruption, critical operations continue with minimal impact and that normal services are restored as quickly as possible.

Cyber and Security Information threats

The Department is not entirely immune to potential risks associated with cyber and security threats, which could compromise information integrity and potentially lead to system failures. Mitigation measures have been established to proactively prevent such incidents, and information is continuously backed up to ensure data resilience and facilitate recovery in the event of a disruption.

3. FRAUD AND CORRUPTION

The Limpopo Department of Agriculture and Rural Development (LDARD) maintains a zero-tolerance approach to fraud, corruption, and unethical conduct. In alignment with the National Anti-Corruption Strategy, the Department is committed to promoting and sustaining a high standard of ethical behaviour through the implementation of its fraud and corruption Prevention frameworks.

To foster an ethical working environment, the Department has established robust prevention and detection mechanisms. Approved policies and prevention plans by the Executive Authority and Accounting Officer are in place and implemented within the required compliance timelines. These include:

- An Anti-Fraud and Corruption Policy and a Whistleblowing Policy
- A Fraud Prevention Plan, as well as a Fraud and Ethics Risk Profile (Fraud Risk Assessment)
- Mandatory disclosure of financial interests by employees
- Pre-employment screening of all prospective employees
- Vetting of strategic service providers
- Vetting processes for newly appointed Senior Management Service (SMS) members

The Departmental implement and monitor the Fraud Prevention Plan to prevent unethical activities such as fraud and corruption. To support reporting, LDARD has implemented a Whistleblowing Policy that allows for anonymous reporting. Cases are reported by employees, members of the public, or stakeholders through various channels, including walk-ins, emails, telephone, the Anti-Corruption Hotline, and referrals from bodies such as the Public Service Commission (PSC).

Reported cases are managed through appropriate channels:

- Labour Relations handles corrective action and consequence management
- Financial losses are referred to the Finance Section for debt recovery
- Criminal matters are escalated to the South African Police Service (SAPS) for investigation and possible prosecution

4. MINIMISING CONFLICT OF INTEREST

Accounting Officer is responsible to promote ethically controlled environment and ensure effective implementation of ethics management processes as outlined by the Public Service Regulations ,2016 amended. The Department adopted the Code of Conduct in the Public Service, prescribed by the Minister of the Public Service and Administration. Chapter 2, Part 1 of the Public Service Regulations, 2016 as amended to addresses the employee behaviour in the workplace and encourages the employee to report any maladministration and corrupt activities. The Code guides the Department s determination to uphold the strong ethics and integrity and the eradication of corruption as part of the governance framework, which is fundamental to good organizational performance.

Departmental Ethics and Integrity Management structures are established to provide oversight and monitoring of any misconduct / and fraudulent activities that are non-compliance with governing legislations i.e. Appointed Ethics Officers and Departmental Ethics Committee by the Accounting Officer.

Listed beneath are Ethics and Integrity Management detection and prevention strategies in place:

- Ethics Management Policy, and adherence to DPSA directives on ethics integrity Management implementation processes
- Regular circulars on adherence to Financial Disclosure and Other Remuneration of Work (ORW)
- Declaration of Financial Interest
- Enforcement of Code of Conduct
- Maintenance of Conflict of Interest/Gift Register
- Approving application received for ORW
- Implementation of the lifestyle reviews

Implementation of Consequences Management -In event of conflict of interest detected the Department implement Labour relation process, Implementation of consequences management and investigation of cases.

Implementation analysis progress: ORW (Other Remunerative Work)

The table illustrate the analysis of the ORW applications received from employees and assessed by the Ethics Officers during the year under review.

Focus Group		ORW Applications received	Applications Approved	Application Declined due possible conflict of interest
1.	SMS Employees Salary (13-14)	10	09	01
2.	Employees Salary Level (2-12)	44	42	02
	Total	**54**	**51**	**03**

Applications are declined due to several reasons, mainly the possible conflict of interest on applications or due to incomplete information in the application. In the event of conflict of interest being detected, the Department implements labour relation process, through consequence management and investigation of cases.

Annual Financial Declaration (Disclosures)

- Circulars were issued to designated officials, instructing them to submit their financial disclosures within the year under review.

- All SMS managed to submit their financial disclosure within the required timeframe 30 April 2025.
- All employees on level 11 & 12, OSD level 11 & 12, Ethics Officers/Dept Admin/ PSC Officials SCM/Finance below level 9 managed to submit their disclosure during the required timeframe 31 July 2025.

Gift Register

The Gift Register is established and effectively maintained, with updates made promptly whenever any gift, donation, or sponsorship is declared. This process is conducted in full compliance with the applicable governing prescripts and legislative framework, ensuring transparency, accountability, and ethical governance at all times.

Embedding of the ethical culture

Regular awareness campaigns and educational workshops are conducted throughout the department for officials at all levels. These initiatives focus on risk management, anti-corruption, and integrity management to promote and enforce an ethical working environment. New employees undergo induction programmes where these standards are clearly communicated. Officials are reminded not to conduct business with the state or any state organ, to declare any gifts received, and not to perform remunerative work outside their employment without prior approval**.**

5. CODE OF CONDUCT

The Public Service Code of Conduct is a formal framework that outlines the ethical standards, values, and expected behaviour of all employees in the execution of their duties which is acceptable in the public service. It emphasizes integrity, accountability, transparency, impartiality, and respect. The department demonstrates adherence to the Public Service Code of Conduct through consistent application of these principles in daily operations, through leadership (or) management commitment, integration of ethical standards into performance management and internal policies. The code helps maintain public trust, improves organizational discipline, and promotes a culture of ethical responsibility.

The Code of Conduct is readily accessible to all employees through internal platforms and official documents, ensuring transparency and compliance. In cases where there is a breach of the Code of Conduct the provisions of the Public Service Act in accordance with PSCBC Resolution 1 of 2003 read together with chapter 7 of SMS Handbook is applied to ensure fairness and accountability. This includes reporting the misconduct, conducting a preliminary assessment, initiating a formal investigation, and, where necessary, instituting disciplinary procedures in line with applicable regulations. Sanctions are applied based on the severity of the offense.

The department has conducted 36 educational awareness sessions on code of conduct to reinforce ethical behaviour, ensuring that employees understand their responsibilities and actively contribute to embedding an ethical culture across the organization.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Department continuously complies with the legislation that governs the health and safety in the workplace, in terms of Occupational Health and Safety (OHS) Act, No 85 of 1993 and its regulations. Buildings and workspace are regularly inspected to identify and mitigate hazards within the working environment, wherein a total of 35 compliance inspections were conducted. The department conducted 8 emergency evacuation drills, where employees and visitors were evacuated within the time frame and no incidences were reported. OHS committee meetings were held regularly to proactively identify, discuss and resolve workplace hazards, ensuring a safe environment through joint consultation between management and employees. Awareness sessions were conducted on health and safety measures to capacitate employees' knowledge and understanding on occupational health and safety.

7. PORTFOLIO COMMITTEES

The Portfolio Committee for Agriculture and Rural Development played an oversight role on the Department by monitoring the implementation of the APP and budget expenditure by the department during the year under review. The Committee also held the department accountable for under and over achievement of APP targets and budget expenditure. The Committee embarked on oversight visits to projects which are being implemented by the Department. The following engagements with the Portfolio Committee were undertaken:

Date of the meeting	Purpose of the meeting
28th of May 2025	- Portfolio Committee conducted an oversight visit to Dimani Agric High School, in Vhembe District. - Portfolio Committee conducted an oversight visit to Tshilwavhusiku Secondary Cooperative in Makhado, Vhembe District.
4th of June 2025	- Portfolio Committee conducted an oversight visit to Merensky Agri Academy, in Mopani District.
11th of June 2025	- Portfolio Committee conducted an oversight visit to Tafelkop Farmers Association in Groblersdal, in Sekhukhune District
20th of June 2025	- To discuss the 2024/25 APP and budget, and 2024/25 Fourth Quarter Performance Report
22nd of August 2025	- Portfolio Committee conducted an oversight visit to Immerpan in Waterberg District
3rd of October 2025	- 2024/25 Annual Report - 2025/26 First Quarter Performance Report
22nd of October 2025	- Portfolio Committee conducted an oversight visit to Foot and Mouth Redline Zones, Mopani District
28th of November 2025	- Presentation of the 2025/26 Revised Annual Performance Plan

The Department complied to all compliance submission to the Portfolio Committee such as quarterly reports, the APP, Portfolio Committee resolutions and the Annual Report.

8. SCOPA RESOLUTIONS

The Department appeared before SCOPA (Standing Committee on Public Accounts) hearing on 20 January 2026 to discuss questions for the 2024/2025 financial year audit report. For the period 2014/2015 to 2023/2024 financial years, the total number of the resolutions were seventy-five (75), sixty-six (66) which translate to 88% have been resolved which includes 13 merged with repeat resolutions, nine (09) which translate to 12% are in progress.

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
1.	Stagnant of the audit outcomes	The Committee recommends that the Accounting Officer must develop an audit action plan to address internal weaknesses with a view of obtaining a clean audit.	The Department developed an audit action plan which incorporated all the Auditor General South Africa (AGSA) findings. During that period, all findings have been fully resolved. However, the resolution had required the Department to have a clean audit opinion and to date we had not achieved due to finding on material misstatements identified in Programme 3.	Unresolved
2.	Special resolution – lifestyle audit	The Committee recommends that the Accounting Officer must appoint an independent firm to conduct a lifestyle audit on both management and officials within Supply Chain Management.	The DDG: OTP to champion the suitable approach for the province regarding the implementation of lifestyle audits and the associated budget	Unresolved
3	Irregular expenditure	The Committee recommends that the Executing Authority must take appropriate action against the Accounting Officer for failing to take effective and appropriate steps to prevent Irregular Expenditure amounting to R2, 297m and to clear Cumulative Irregular Expenditure amounting to R197,013 million as of 31 March 2023 and to regularize the irregular expenditure incurred	An irregular expenditure amounting to R192, 636m of the balance has since been condoned. The Department is in a process of condoning an irregular expenditure amounting to R2, 297m.	Unresolved

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
4.	Fruitless and wasteful expenditure	The Committee recommends that the Executing Authority must ensure recovery of fruitless and wasteful expenditure amounting to R507 000 from responsible officials.	An amount of R79 360 was recovered in September 2023, an amount of R1 852 was written off. The Department is in a process of writing the debt off/recovery amounting to R425 196 from the responsible officials.	Unresolved
5.	House resolutions and stagnant of the audit outcomes	The Committee recommends that the Executing Authority must table a progress report in the House on the implementation of all House resolutions from 2016/17 to 2021/22 financial years.	The department was advised to present progress to SCOPA on a quarterly basis.	Unresolved
6.	Irregular expenditure	The Committee recommends that the Executing Authority must ensure recovery of fruitless and wasteful expenditure amounting to R2 328 000 from responsible officials	An amount of R2 328 000 comprises of R425 196 and R1, 907m. The Department is in a process of write off/recovery.	
7.	Tabling of investigation reports every quarter	The Committee recommends that the Executing Authority must table progress report in the House every quarter on the implementation of all the House resolutions with effect from 31 August 2025. Furthermore, the Committee recommends that the Executive Authority must brief both SCOPA and Portfolio Committee on	The Executive Authority will report on the implementation of the resolutions to SCOPA as determined by the next sitting. The Executive Authority will report on the implementation of the resolutions to both SCOPA and the Portfolio Committee on Agriculture and Rural Development on quarterly basis until the resolutions are fully implemented.	Unresolved

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		Agriculture and Rural Development on quarterly basis until all resolutions are fully implemented.		
8.	SIU and Norjax investigation reports	The Committee recommends that the Executive Authority must table a report on the implementation of Special Investigation Unit (SIU) recommendations in the House once the investigations into this anomaly have been concluded.	There is an investigation at the National Department of Agriculture, Land Reform and Rural Development (DALRRD) pertaining to the mismanagement of the Comprehensive Agriculture Support Programme (CASP) conditional grant. This investigation has been extended to provinces as they are also the recipients of CASP. Several follow ups were made in however it was confirmed that an investigation is still in progress. Disciplinary process for one official in relation to Norjax report is in progress.	Unresolved

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Include a discussion on mechanisms put in place by the Accounting Officer to resolve the matters reported by the AGSA in the previous financial year. This should include all matters in the audit report and those noted as important in the management report.

The discussion should be limited to all matters that gave rise to a qualification, disclaimer, adverse opinion and matters of non-compliance only. The department may include the information in a table as follows:

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
Material misstatements were identified in the reported performance information for agricultural producer support and development programme	2025/2026	The Department identified root causes of the findings and mitigation measures put in place have been achieved. Pre-audits are being conducted in all the Chief-Directorates for audit readiness.

10. INTERNAL CONTROL UNIT

The Internal Control and Compliance Directorate ensures that there are effective and efficient systems of internal controls within the Department. The Directorate monitors and coordinates the departments general compliance with laws and regulations, coordinate quarterly audit steering committee meetings to ensure that audit issues are discussed in detail with management and actions to address the issues raised are properly implemented. It coordinates external and internal audit activities, SCOPA reports and good working relations with auditors and to provide technical advice on policy reviews and legislation. The Unit maintains the loss register and serves as secretariat to the Financial Misconduct Board which was established in 2016 to review all reported incidents of financial misconduct and losses suffered by the Department and recommend on remedial actions. Five (05) Financial Misconduct Board meetings were held in 2025/2026. The Directorate also provides advisory services to management pertaining systems control services.

11. INTERNAL AUDIT

Purpose and mandate

The purpose of the Shared Internal Audit Services (SIAS) is to help Provincial Departments accomplish their strategic outcomes and objectives through systematic and disciplined assurance and advisory services. The unit evaluates and improves the adequacy and effectiveness of the organisation's a) Risk Management, b) Internal Control/Compliance and c) Organisational Governance Processes.

Strategy of the Internal Audit Function

To position SIAS as an objective advocate of public interest and a reliable, dependable voice for continual improvement in provincial strategy, people, systems, processes, practices, and impactful performance while embracing citizenry and "Batho Pele" principles displaying professional traits

Charter, methodology and internal audit plans

SIAS charter and methodology provide a clear statement of the internal audit function's purpose within the Limpopo Provincial Departments, its mandate, and the authority granted to it by the Audit Committee. These include the right to access records, personnel, and physical properties.

SIAS audit methodology aims for a risk-based audits plans that are based on the Limpopo Provincial administration's risk assessment processes and the performance expectations raised in Limpopo Development Plan. The methodology guides the audit team on key audit processes, from planning, fieldwork to reporting and follow-up, and the coordination of internal audit activities with Auditor General South Africa and other assurance providers to avoid duplication where applicable and maximize coverage.

Independence and objectivity

SIAS is independently positioned within Limpopo Provincial Treasury. The Head of SIAS reports administratively to the Head of Limpopo Treasury or Director General of the Province, and functionally to the independent Audit Committee. SIAS auditors declare their independence on annual basis and before the commencement with the execution of every planned audit. Threats to independence and impairment of auditors' objectivity during the execution of the audit, if any, are reported to the Audit Committee outlining the circumstances, the impact on the audit and how the matter was resolved.

Internal audit modality

The scope of work of the Internal Audit function entails providing assurance and advisory services in respect of Risk Management, Internal Control/Compliance and Governance processes. Internal Audit Function determines whether the institution's network of risk management, internal control/compliance and governance processes as designed by management, is adequate and operates effectively.

Assurance Services involve an objective examination of evidence for the purpose of providing an independent assessment on Internal Control, Risk Management and Governance Processes for the organization. These include financial, performance, compliance, system security, and due diligence engagement. Assurance Audit is the largest component within SIAS. Assurance audit evaluates the extent to which controls designed by Department are adequate and effective to mitigate risks identified. The evaluation also includes the Department's level of compliance with relevant prescripts.

Performance Audit is responsible for ensuring that there are satisfactory management measures instituted to ensure resources are acquired economically and are utilized efficiently and effectively in the achievements of the objectives of the respective Departments for identified catalytic provincial projects.

Fraud Audit focuses on the identification of high fraud risk areas, as well as determining whether there are sufficient management controls to mitigate against them. The fraud audit unit also engages in diagnostic investigations of fraud cases in line with the Provincial Investigation Framework, requests from the Department and agreed on terms of reference. The main aim is to assist departments to identify and prevent potential losses and to recover losses.

Information Systems Audit is responsible for providing management with an independent assurance on the adequacy of controls within the information technology environment. As an integral part of SIAS, information systems auditors also run computer assisted audit techniques reports to support assurance, advisory and fraud and performance audits.

Advisory Services are client related activities and of an advisory nature and of which the scope is usually agreed with the client department upfront. Advisory Services are intended to add value and improve an organization's Risk Management, Internal Control and Governance Processes

Staffing

The unit's identified improvements to the structure involve setting the technical support and quality control services at a Directorate level and the introduction of the third Chief Directorate to allow for rotation, enhance capacity and availability to bigger departments with decentralized operations. The structure review is still under consideration for approval by the Department of Public Service Administration. SIAS currently functions with an Interim Operating Structure aligned to the Cluster Audit Committee which allows for effective annual planning and implementation of the audit plans thereof.

The overall vacancy rate against the funded organizational structure was 19% at the end of the 2025/26 financial year with **5%** attributable to the cluster allocated to audit the Department of Agriculture and Rural Development.

Quality assurance and improvement program

The attainment of conforming quality assurance report by an independent self-assessment validator demonstrates the level of Shared Internal Audit services' commitment to follow prescribed methods and systematic approach to audits in accordance with the international standards for Professional Practice of Internal Auditing (IIA Standards); the Core Principles of the Profession of Internal Auditing and the IIA's Code of Ethics & Professionalism. Shared Internal Audit Services (SIAS) has maintained its commitment to quality assurance by transitioning fully to the new Global Internal Audit Standards (GIAS), with bi-annual internal quality assessments and quarterly follow-up reviews now explicitly measuring conformance to the 15 (fifteen) mandatory principles. The internal quality assurance process, which includes guided monitoring and supervisory reviews of all quarterly audit reports prior to submission to the Audit Committee, has directly improved the accuracy and reliability of inputs into the audit reports by reducing post-submission corrections and promoting consistent compliance with GIAS reporting requirements. As a result, the enhanced quality controls have shortened audit report finalisation cycles, strengthened Audit Committee confidence, and provided more credible assurance over risk management and internal control practices. In the current year, the unit implemented at least 28 (twenty-eight) to reinforce its audit methodology and conduct principles.

Stakeholder relationships

The Chief Audit Executive continued to report to the Audit Committee and Client Departments on the progress made regarding the implementation of the new Global Internal Audit Standards as well as the essential conditions that must be created for Internal Audit Function to remain compliant. Shared Internal Audit Services sets expectations of both Management, Combined Assurance Providers and Internal Auditors using a Protocol document. The Protocol serves as a guideline and an escalation procedure for management and assurance stakeholders and SIAS in maintaining professional, objective and collaborative working relationships while fulfilling the mandate and responsibilities as stipulated in the Internal Audit Charter and Global Internal Audit Standards.

Planned and completed audits

Category	Number
Audits planned	11
Audits completed	11
Discontinued	0
% Completion	100%

Summary of audit work done

Assurance and Consulting Audit Services

Q1	Q2	Q3	Q4
• Annual Financial Statements Review • Annual Performance Report Review • Management Action Review	• Payroll and deductions. • Management Action Review	• Veterinary services • Interim Financial Statements • Management Action review	• Dora – CASP • Disaster management • Strategic Performance Management • Assessment of Risk Profile

Fraud Audit

Q1	Q2	Q3	Q4
• Management Action Review	• None planned	• None planned	• Management Action Review

Information Systems Audit

Q1	Q2	Q3	Q4
• General control review	• None planned	• Management action review	• None planned

Performance Audit

Q1	Q2	Q3	Q4
• Review of the effectiveness of the Khaedu programme	• None planned	• None planned	• Management Action Review

Limitations to the activities and objectives of the Internal audit function

There were no limitations encountered during the engagements with Department of Agriculture and Rural Development.

Combined Assurance

The unit coordinated the approval of Combined Assurance Plan for implementation with effect from 01 April 2025. During the financial year, the unit collaborated with the Office of the Accountant General, the Provincial Accountant General, the Department of Monitoring and Evaluation and Office of the Premier's Planning, Coordination, Monitoring and Evaluation on accounting and strategic performance matters which benefited the departments with clarity of residual risks and recommendations to improve identified process deficiencies.

Limitations and outstanding management actions

There were no limitations encountered during the engagements with Department of Agriculture and Rural Development. The outstanding management actions regarding the implementation of audit recommendations at the end of the 2025/26 financial year was as follows:

	Number of findings	Total Addressed	Not Yet Due	Total Not Addressed	No. of recurring findings Last 3 Financial Years
IA Findings	26	15	**5**	**11**	**2**
AGSA Findings	**0**	**0**	**0**	**0**	**0**

12. INTERNAL AUDIT & AUDIT COMMITTEES

12.1 KEY ACTIVITIES AND OBJECTIVES OF THE AUDIT COMMITTEE

The Audit Committee (AC) activities are outlined in the approved AC Charter which requires that an Annual Schedule must be finalised and approved as a guideline for the AC activities of that particular financial year. The AC has satisfactorily performed its mandate as enshrined in Sections 38, 76 (4) (d) and 77 of the Public Finance Management Act (Act No. 1 of 1999) read in conjunction with Treasury Regulations 3.1 which states that AC must, amongst others, review of the following:

i. the effectiveness of the internal control systems;

ii. the effectiveness of the internal audit function;

iii. the risk areas of the institution’s operations to be covered in the scope of internal and external audits;

iv. the adequacy, reliability and accuracy of the financial information provided to management and other users of such information;

v. any accounting and auditing concerns identified as a result of internal and external audits;

vi. the institution’s compliance with legal and regulatory provisions;

vii. the activities of the internal audit function, including its annual work programme, coordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations;

viii. the quality of in year management and monthly/quarterly reports submitted in terms of the Act and the Division of Revenue Act; and

ix. evaluation of the annual financial statements.

12.2 PURPOSE AND MANDATE

The Audit Committee’s mandate is derived from Sections 38, 76 & 77 of the Public Finance Management Act (PFMA) read in conjunction with Treasury Regulation 3.1. Its primary mission is to provide oversight functions over state financial reporting process, risk management, the system of internal control, the audit process, the organization’s process for monitoring compliance with laws and regulations, the code of conduct and service delivery. The specific purpose of the Audit Committee Charter is to define the roles, responsibilities, organization, status, and authority of the committee within the Provincial Administration. The mandate and key objectives of the AC are stipulated in approved AC Charter as follows:

a. the availability of a well-resourced, functional and sustained internal audit function;

b. sound relationship with all assurance providers, oversight structures and other stakeholders;

c. effective and efficient Internal and External Audit processes;

d. promotion of sound functional interaction between the internal audit and other assurance providers;

e. that there is adequate and effective corporate governance, encompassing fraud and risk management, information technology, internal control, financial management and reporting systems;

f. Accounting Officers are fully supported in fulfilling their responsibilities in terms of the PFMA;

g. accountability in terms of financial management and performance information for effective service delivery; and

h. Compliance with relevant laws and regulations.

i. Review of the annual report and annual financial statement to ensure that disclosures are adequate and that fair presentation is achieved.

j. Review the plans, scope and fees of external audit with regard to the critical risk areas and the sufficiency of audit coverage;

k. Consider material unresolved accounting and auditing problems and ensure that management responds to queries and recommendations by the Auditor General.

12.3 INDEPENDENCE OF THE AUDIT COMMITTEE

Audit Committee members are independent and most are from outside the government, possessing requisite business, financial, and leadership skills. The committee is required to maintain objective, independent roles, operating as overseers while making recommendations to Accounting Officers. To ensure this independence, the committee must be free of conflict to uphold the utmost level of objectivity. Minutes from various departmental meetings, such as those for the Provincial Treasury, Cooperative Governance, Human Settlement & Traditional Affairs and the Department of Public Works, Roads and Infrastructure, explicitly affirm that the committee was satisfied that all members present declared no conflicts of interest regarding the business of the day.

In terms of the Limpopo Audit Committee Charter, each Cluster Audit Committee should consist of at least four members of which the majority shall be from outside the employ of the public sector with voting rights. The Chairperson of each Cluster Audit Committee and the Central Audit Committee shall be independent and from outside the employ of government.

Moreover, the Provincial Accountant General (PAG) is responsible for coordinating the appointment of all the AC Members to safeguard their independence from any other party that will subsequently be reviewed by AC. As a result, the system and the model itself is entirely designed to safeguard the independence of all the Stakeholders to enable them to perform their oversight responsibilities and Internal Audit function more independently.

12.4 PROTECTING THE INDEPENDENCE OF THE INTERNAL AUDIT FUNCTION

The Audit Committee is responsible for evaluating the independence, effectiveness, and performance of the internal audit function. It must ensure that the Shared Internal Audit Services (SIAS) is free from interference when determining its scope, performing engagements, and communicating results.

Limpopo Shared Audit Committee model is structured in such a way that the independence of both the Internal Audit Function and Audit Committee Members is adequately safeguarded. Shared Internal Audit Service (SIAS) within Limpopo Province report administratively to the Head of Department for Limpopo Treasury and functionally to the Audit Committees. Limpopo has a two-tiered Audit Committee structure namely, the Central Audit Committee (CAC) being the main umbrella and four Cluster Audit Committees. Each Cluster Audit Committee services three provincial departments except Cluster 03 which is allocated two departments. Above practice which is in line with best practices is inherently designed to protect SIAS to execute its mandate more objectively, professionally and independently.

During the current reporting period, there are no incidences or issues brought forward which may have or appear to compromise the independence of SIAS. The Chief Audit Executive (CAE) has unrestricted access to all the members of the AC including the CAC Chairperson. ACs takes a lead role in the appointment and performance review of the CAE. To protect objectivity and mitigate familiarity threats, the Chief Audit Executive and SIAS management have developed a master rotation plan for SIAS officials. Additionally, the committee reviews SIAS governance documents, including the Internal Audit Charter and Audit Methodology, to ensure they align with the latest Global Internal Audit Standards as well as the three-year plans and annual plans including any amendments to the plans.

12.5 PERFORMANCE AGAINST STATUTORY DUTIES

The Audit Committee has complied with its responsibilities arising from Section 38(1)(a)(ii) of the PFMA and Treasury Regulation 3.1.13. It has discharged these duties by adopting formal terms of reference as its Audit Committee Charter and regulating its affairs in compliance with this charter. Over and above the Audit Committee Charter they have adopted, they have also signed the appointments contracts. Statutory duties performed include providing oversight on financial reporting practices, internal controls, risk management, governance and compliance with laws and ethics. The committee also performed high-level reviews of annual financial statements to ensure disclosures are adequate and achieve fair presentation as well annual performance information.

Total of thirty (32) AC Meetings were coordinated for all the Clusters and CAC. This is broken down into six (6) meetings per cluster, Three (3) special meeting for Clusters 1, 2 & 4, and five (5) CAC Meetings. As a result, each member is expected to attend five (5) AC Meetings plus the briefing session with respective Hon. MECs. All the AC Meetings were conducted effectively, efficiently and professionally achieving the AC objectives.

AC Members prepare the Agenda in consultation with the AC Secretariat and all other additional matters required are forwarded to the respective Departments to prepare reports for consideration by the AC members during respective meetings. In addition to all other items that the AC Members may require, all the Departments are expected to report quarterly on the following items: Accounting Officer’s Report; Risk Management Report; SCOPA Resolutions; AGSA Action Plan; Procurement Plan; and Internal Audit Progress Report. The agenda varies from each period and other reports such as three-year Internal Audit Plans, Annual Performance Plans, Annual Financial Statements, Draft Audit and Management Reports etc. are considered depending on the period.

All the AC Stakeholders (Management, SIAS & AC Members) are given an opportunity to evaluate the work of the AC though National Treasury 360 Degree evaluation tool. In terms of the evaluation results for the 2024/2025 financial year it shows that an average score of 4.56 was attained by the committee. It must be noted that the highest rating score a stakeholder can obtain is a maximum of 5. This is a reflection that the committee has duly performed its duties as required by the legislation. The 2025/26 financial year evaluation will be performed during September/ October 2026 after the issuance of the audit reports.

12.6 COMPOSITION OF THE AUDIT COMMITTEE

The Limpopo Provincial Government established an Audit Committee (AC) in terms of sections 76 (4) (d) and 77 of the PFMA, 1999 (Act No.1 of 1999, as amended) and the Treasury Regulations section 3.1. As mentioned above, Limpopo Shared AC consists of four Clusters AC and the CAC being the main umbrella to coordinate the work of all the Clusters AC. Each Cluster is composed of four independent members serving three (3) Departments except Cluster 03 which serves only 02 Departments as per Composition Structure below.

All the AC members are appointed for a fixed 03-year term with an option to extend this contract for a reasonable period by the Hon. MEC for Finance. For the period under review we had two sets of Audit Committee Members. The other committee served from January 2023 to December 2025 when their term expired. The new or current committee came into effect from January 2026 and it will finish its term in December 2028. In the previous committee there was no government employees but currently, the Committee have two (2) members Mr. Mogano M D and Ms. Mothelesi M V who are government employees.

The following table depict the previous and the current Audit Committee Composition in terms of Clusters, Departments and AC Member allocation.

The Cluster 4 AC Members from January 2023 to December 2025

DEPARTMENTS	CLUSTER	AC MEMBERS
AGRICULTURE AND RURAL DEVELOPMENT ECONOMIC DEVELOPMENT, ENVIRONMENT & TOURISM TRANSPORT & COMMUNITY SAFETY	**04**	I. **Ms. Sedie Jane Masite – AC Chairperson.** II. Mr. Leon Lenkalebalele – AC member. III. Adv Letsepe Thubakgale – AC Member IV. Mr. Nala Anthony Mhlongo - AC member.
CENTRAL AUDIT COMMITTEE (CAC)		• **Ms. Mashamaite Peterlia Ramutsheli –** Central Audit Committee Chairperson and • All Cluster Committee chairpersons as members of CAC

The Cluster 4 AC Members from January 2026 to December 2028

DEPARTMENTS	CLUSTER	AC MEMBERS
AGRICULTURE AND RURAL DEVELOPMENT ECONOMIC DEVELOPMENT, ENVIRONMENT & TOURISM TRANSPORT & COMMUNITY SAFETY	**04**	I. **Ms. Andiswa Vikilahle – Cluster 04 AC Chairperson** II. Dr. Casey Mariska McKenzie – AC Member. III. Mr. Thabang Andrew Lekoloane – AC Member. IV. Mr. Siphiwe Andrew Ngwenya - AC Member.
CENTRAL AUDIT COMMITTEE (CAC)		• **Ms. Sedie Jane Masite –** **CENTRAL AUDIT COMMITTEE CHAIRPERSON.**

12.7 AUDIT COMMITTEE MEETINGS (ATTENDANCE BY MEMBERS)

During the financial year 2025/2026, the Cluster 4 Audit Committee met Seven (7) times to perform its roles and responsibilities as stipulated in the AC Charter. All the AC meetings have taken place as planned through 2025/2026 AC Annual Schedule except for the briefing sessions with Members of the Executive Council (MECs) which took place depending on the availability of the members. The briefing sessions were held physically (face-to-face) and afforded all the AC Members a slot with each MEC of the Department they serve to discuss all the pertinent issues affecting the Department. The 2026 AC Annual Strategic Planning Workshop which included the induction of the new members was held from 17 – 18 February 2026 around Polokwane.

The Cluster 4 meetings for 2025/26 financial year were held as follows:

The first meeting was held virtually from the 26th to 27th May 2025 to consider the 2024/25 Draft Annual Financial Statements and the Draft Annual Performance Report as well as Fourth Quarter reports of the same period. The second meeting was held virtually as well on the 25th and 26th July 2025 to consider and review the Draft Management and Audit Report. This is considered a special meeting as per AC Schedule.

The third meeting was held physically from the 18th to 19th August 2025 to consider the First Quarter Reports for 2025/26 financial year. The fourth meeting was also held physically from the 17th to 18th November 2025 to consider the Second Quarter Reports for 2025/26 financial year. The fifth meeting was a briefing session with the MECs which was held on the 17th November 2025. The sixth meeting which serves as the last meeting for the financial year was held virtually from 11th to 12th March 2026 to consider the Third Quarter Reports. This was an inaugural meeting for the new AC Members after their appointment in January, so in addition to the Agenda, they had to consider and adopt or approve the Audit Committee Charter, Internal Audit Charter and the Three Year Rolling Plan for Internal Audit as well as the AGSA Engagement Letter and Audit Strategy for the period under review. Due to delays in finalising the AGSA document the special meeting was held on the 18th March 2026 to consider the Department of Transport AGSA documents.

All CAC Meetings for the period under review were held virtually to consider the clusters reports on the 12th June 2025, 07th August 2025, 11th September 2025, 11th December 2025 and 26th March 2026 respectively.

Given the governance role of the ACs, it is pertinent that some of the AC meetings are held physically to interact directly with the management to ensure that all the AC resolutions are timely implemented. The Fourth Quarter Meetings are planned to take place from the 14th May 2026 to consider the 2025/26 Draft Annual Report and Annual Financial Statements before submission to Auditor General for audit. Below tables on attendance of AC Meetings by AC Members outlines all the meetings attended by the AC Members.

12.8 2026 AUDIT COMMITTEE ANNUAL STRATEGIC PLANNING WORKSHOP

The AC Annual Strategic Planning Workshop for 2026 was held physically in Polokwane for the induction of the new Audit Committee Members as well as planning for the new year. The strategic plan was held from 17 – 18 February 2026.

All the protocol documents such as the AC Charter, Internal Audit Charter, and Reporting Frameworks were reviewed during the workshop and to be adopted during quarter three clusters meetings. Office of the Premier also made a presentations on the five (5) year performance overview and progress as well as key highlights of the revised Limpopo Development Plan (LDP). Transversal Risk Management also presented the Provincial

Risk Profile to the members. The Departments presented their reports to the clusters as part of the induction for the members to have clear understanding of the departmental mandate and plans.

THE FOLLOWING TABLE STIPULATE THE NATURE AND ACTIVITIES OF EACH AC MEETING/EVENT HELD:

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
1.	May 2025	Review of Fourth Quarterly Performance Information and Draft Annual Report (Including Draft Annual Financial Statements) before submission to the Auditor General	a) Annual Performance Report, b) Draft Annual Financial Statements, c) Fourth Quarterly Risk Management Report, d) Fourth Quarterly Internal Audit Progress Report.
2.	June 2025	CAC Meeting to consider Clusters AC Reports	Clusters AC Reports reporting on matters pertaining to Draft Annual Performance Report including Draft AFS.
3.	July 2025	Review of Draft Audit and Management Reports	a) Draft Management Reports, b) Draft External Audit Reports.
4.	August 2025	CAC Meeting to consider Clusters AC Reports	c) Clusters AC Reports on matters pertaining to External Audit Reports.
5.	August / September 2025	Review of First Quarter Performance Information including Financial & Non-Financial Reports	a) First Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b) First Quarter Risk Management Report, c) SCOPA Resolutions Implementation Progress, d) Auditor General Audit Findings Implementation Progress, e) First Quarter Internal Audit Report.
6.	September 2025	CAC Meeting to consider Clusters AC Reports	Clusters AC Reporting on matters concerning to First Quarter Reports.

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
7.	November 2025	AC Briefing Sessions between AC Members and Hon. MECs to discuss AC Matters.	
8.	November 2025	Review of Second Quarter Performance Reports (Financial and Non-Financial)	a) Second Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b) Second Quarter Risk Management Report, c) SCOPA Resolutions Implementation Progress, d) Auditor General Audit Findings Implementation Progress, e) Second Quarter Internal Audit Report.
9.	December 2025	CAC Meeting to consider Clusters AC Reports	a) Clusters AC Reports on matters pertaining to Second Quarter Audit Committee Reports as per paragraph 7 above. b) Performance Reviews of the CAE
10.	February 2026	AC Annual Strategic Planning Workshop	a) Induction of Newly appointed AC Members b) Review of the Audit Committee Charter, c) Review of the Internal Audit Charter, d) Review of the Accounting Officer's Reporting Framework to the AC, e) Reflection on the Status of the Previous Year AC Resolutions, a) 360 Degree AC Evaluation Feedback.

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
11.	February / March 2026	Third Quarterly Departmental Reports and approval of the Three-Year Internal Audit Plan, Annual Internal Audit Plan and Auditor General Audit Coverage Strategy	a) Approval of all information under No. 10 b) Third Quarter Reports c) Annual Internal Audit Plan and Auditor General Audit Coverage Strategy
12.	March 2026	CAC Meeting to consider Clusters AC Reports	Clusters AC Reports on matters pertaining to Third Quarter AC Reports as per paragraph 11 above.

12.9 COMBINED ASSURANCE

The Audit Committee is responsible for ensuring that the combined assurance model implemented is appropriate to address all significant risks facing provincial departments. This model seeks to maximize risk and governance oversight by aligning the assurance processes of management, internal audit, and external audit. While the committee reviews the plans and reports of various assurance providers, several reports indicate that the full implementation of the combined assurance framework is still in a pilot phase across several departments.

12.10 RESOLUTION OF AUDIT COMMITTEE RECOMMENDATIONS

In every AC Meetings, resolutions are made for implementation by all the AC stakeholders. The resolutions are monitored in between the AC meetings and in every AC Meetings, each AC stakeholder is expected to provide progress in implementing the resolutions. Although not all the resolutions are implemented, there is significant improvement in the implementation of the AC resolutions by all the AC stakeholders. This is strengthened by the fact that the PAG requires that the resolution register is populated with feedback accompanied by relevant reports before the start of each AC Meeting. Resolutions that are common in nature are mainly dealt with at the CAC level to ensure consistency and for better coordination at a central level.

It must be noted that the Accounting Officers retain the responsibility for implementing the recommendations made by the Audit Committee. Consequently, the committee often recommends that management intensify efforts and establish time-bound plans to resolve these outstanding issues.

12.11. 360 DEGREE AUDIT COMMITTEE EVALUATION FEEDBACK

National Treasury 360 Degree Evaluation tool was used to evaluate the work and performance of the AC. The final evaluation yielded an average score of 4.56 (from rating of 1 – 5) when combining the average scores of all the AC Stakeholders. This represented a slight improvement from the previous evaluation period which yielded an average score of 4.54. The AC stakeholders who participated in the performance evaluation of the AC included Provincial Internal Audit, External AC Members and Management (Accounting Officers, Chief Risk

Officers, Chief Financial Officers, Head of Internal Controls and GITO). Auditor General South Africa as an AC stakeholder does not participate in the performance review of the AC, as they do their own evaluation in the management report of each Department to protect and maintain their independence.

In comparison to the average scores of the three (3) stakeholders (AC; SIAS; and Management), it must be noted that SIAS recorded highest average score of 4.76 followed by AC Members with an average score of 4.56. The lowest score was recorded by Management at an average score of 4.53. The following were critical issues that Departments felt were not robustly engaged to their satisfaction by the AC members:

a. Understanding of Departmental Environment.

b. Oversight of Internal Audit and External Audit matters by AC Members.

c. Concerns around reviews of both the findings and recommendations by internal and external auditors to ensure that recommendations are implemented.

d. Concerns around review of a whistleblower hotline and reviewing the log of incoming calls.

e. Understanding of Business & Risks of the Department.

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

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

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

Name (Full name and Surname, including professional title)	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2025/26		Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End Date	Ordinary meetings	Special Meetings				
PREVIOUS CLUSTER 4 AUDIT COMMITTEE MEMBERS										
Ms. Sedie Jane Masite	Certified Internal Auditor (CIA) Certified Fraud Examiner (CFE) Chartered Internal Auditor (CMIIA) B. Com Qualification in Internal Auditor Leadership (QIAL) Professional Govt. Internal Auditor and Chartered Govt. Internal Auditor	IIASA	01 January 2023	31 December 2025.	3	2	YES	NO	4	0
Mr. Nala Anthony Mhlongo	CA (SA) ACMA, CGMA, ATC,	CGMA CMA SAICA	01 January 2023	31 December 2025	3	2	Yes	No	0	1

Name (Full name and Surname, including professional title)	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2025/26		Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End Date	Ordinary meetings	Special Meetings				
	B. Com (Hons) B. Com									
Mr.Leon Lankalebalele	Honors Bachelor of Accounting Science Bachelor of Accounting Science	Not indicate	01 January 2023	31 December 2025	3	2	Yes	No	2	1
Adv. Letsepe Thubakgale	MBA B Luris LLM Advanced Diploma in Labour law. LLB	Not indicated	01 January 2023	31 December 2025	3	1	Yes	No	0	8
CURRENT AUDIT COMMITTEE MEMBERS: CLUSTER 4										
Ms. Andiswa Vikilahle	Bcompt. Bcompt Hons	Not indicated	01 January 2026	31 December 2028	2	1	Yes	No	0	2

Name (Full name and Surname, including professional title)	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2025/26		Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End Date	Ordinary meetings	Special Meetings				
Dr. Casey Mariska McKenzie	MCom (Finance) (Cum Laude) Ph.D. (Auditing) B.COM (Accounting) B. Com Hons (Accounting)	IRBA SAICA	01 January 2026	31 December 2028	2	1	Yes	No	0	2
Mr. Thabang Andrew Lekoloane	CA(SA) B Com B Com Hons MBA.	SAICA CIA PEQA SAIPA	01 January 2026	31 December 2028	2	1	Yes	No	0	5
Mr. Siphiwe Andrew Ngwenya	MBA CA(SA) Post Graduate Diploma in Accounting B. Com	IRBA SAICA	01 January 2026	31 December 2028	2	1	Yes	No	1	2

12.13 Remuneration of audit committee members

12.13.1 Rates

- ✓ The hourly rates paid to the AC members are R2 185.00 for External AC Members and R2 605.00 for External AC Chairpersons.
- ✓ The rates are as per The Department of Public Service and Administration (DPSA) Consultancy Services Rate Circular in which approval was granted by the MEC during April 2019 to use DPSA rates.

12.13.2 Whether audit committee members who worked or are working for an organ of state are being remunerated.

- ✓ The Members or Employees within Public Sector Institutions (Departments, Municipalities, and State Owned Entities) are not remunerated for hourly rate but only remunerated for travel and accommodation costs.

12.13.3 Total audit committee expenditure for the reporting period.

AUDIT COMMITTEE FEES FOR 2025/26 F/Y			
		Hours	**Amount**
Cluster 1	Education	237	572 219,41
	SAC	151	345 157,46
	OtP	151	345 157,46
Cluster 2	DPWRI	239	535 710,83
	CoGHSTA	142	317 769,05
	LPT	142	322 217,73
Cluster 3	Health	263	636 271,69
	DSD	263	636 691,69
Cluster 4	LDARD	259	647 820,89
	LEDET	158	396 184,47
	T&CS	161	403 126,32
TOTAL			**5 158 326,98**

13. AUDIT COMMITTEE REPORT

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

Part 1: Audit Committee Reflections – 2025/26 Financial Year

Audit Committee Structure

Limpopo Provincial Government has an Audit Committee which is two-tiered, consisting of 4 Cluster Audit Committees, dealing with specific departments, and a shared Central Audit Committee.

Audit Committee Responsibilities, Performance and Governance Oversight

- During the year under review, the Audit Committee remained committed to strengthening governance, accountability, risk management, internal control, and ethical leadership within the Department. The Committee executed its responsibilities in accordance with section 77 of the Public Finance Management Act, Treasury Regulation 3.1, its approved Audit Committee Charter, and applicable governance frameworks.
- The Committee maintained a strategic focus by ensuring that its annual work plan was aligned with the Department's strategic objectives, Annual Performance Plan, emerging risks, and oversight priorities. Throughout the year, the Committee provided independent advice and recommendations to the Accounting Officer on matters relating to financial management, performance information, internal control, governance, compliance, risk management, information technology governance, fraud prevention, ethics, and the effectiveness of assurance providers.
- Recognises its duty to serve the public interest and confirms that it has diligently upheld this critical responsibility. Has functioned without hindrance, limitations or threats to its independence throughout the reporting period.
- Has internalised the relevant requirements of the Global Internal Audit Standards in its work and has aligned both the Internal Audit Functions and Audit Committee Charter. Confirms that the Audit Committee applied professional scepticism in the execution of its duties, critically evaluating information placed before it, requested additional information when necessary and continuously assessed whether internal audit, management and other providers of assurance maintained high ethical and professional standards.

Independence and Ethical Conduct

- The Audit Committee remained independent in both composition and operation. Members declared their financial interests and any actual, potential, or perceived conflicts of interest at the commencement of each meeting. The Committee continuously monitored conflicts of interest within its own membership and ensured that any member with a conflict recused themselves from discussions and decisions where appropriate. Based on these declarations and the processes followed during the year, the Committee is satisfied that its independence and objectivity were maintained throughout the reporting period.

Stakeholder Relationships

- The Committee maintained constructive and professional relationships with key governance stakeholders, including the Accounting Officer, Executive Management, the Internal Audit Function, Risk Management, the External Auditors, the Provincial Treasury, and other assurance providers. These engagements promoted coordinated assurance, facilitated timely resolution of governance matters, and strengthened accountability across the Department.
- The Committee also through the transversal services reporting meetings, held private sessions with the Chief Audit Executive and the External Auditors without management being present, thereby reinforcing the independence of both assurance functions and providing an opportunity for unrestricted communication on sensitive governance matters.

Protection of Internal Audit Independence

- The Audit Committee continued to safeguard the organisational independence and objectivity of the Internal Audit Function. The Committee monitored the reporting arrangements of the Chief Audit Executive, reviewed and approved the Internal Audit Charter and the risk-based internal audit plan, monitored the adequacy of resources, and evaluated whether management responded appropriately to audit recommendations.
- The Committee confirmed that Internal Audit retained unrestricted access to records, personnel, and information necessary to discharge its responsibilities and that no undue limitations were placed on the scope or execution of internal audit activities.
- The Committee is satisfied that the Internal Audit Function remained appropriately positioned to provide independent and objective assurance and advisory services. Beyond providing assurance, the Chief Audit Executive regularly advised management and the Committee on emerging risks, the adequacy of internal controls, implementation of corrective actions, and

opportunities to strengthen governance while ensuring that advisory activities did not impair the independence of the Internal Audit Function.

Reporting to the Accounting Officer

- Following each scheduled Audit Committee meeting, comprehensive reports were submitted to the Accounting Officer. These reports summarised the matters considered by the Committee, key observations, significant governance concerns, recommendations made, progress on implementation of prior resolutions, emerging risks requiring management attention, and proposed interventions to address identified weaknesses.

- The Committee is satisfied that the Accounting Officer received regular independent advice throughout the year and that the reports supported informed decision-making and strengthened governance oversight.

Engagement with the Executive Authority and reporting to Executive Council

- Recognising the importance of effective governance and executive oversight, the Cluster Chairperson of the Audit Committee, together with members of the Committee, held a formal engagement with the Executive Authority responsible for the Department during the year under review. The meeting provided an opportunity to brief the Executive Authority on the Committee's assessment of the Department's governance environment, financial management, internal control system, audit outcomes, significant risks, implementation of audit recommendations, and key matters requiring executive attention.

- The Central Audit Committee Chairperson further briefed the Executive Council on strategic governance priorities, progress in addressing recurring audit findings, and measures aimed at improving accountability and sustaining sound financial management. The Executive Council and individual Executive Authorities welcomed the independent perspectives provided by the Committee and supported continued collaboration in strengthening governance within the Department.

Key challenges and solutions

One of the key concerns of the Audit Committee during the reporting period, related to the strength of supporting evidence around various assertions and more especially around performance information. The positive audit outcomes of the department are a testament to the dedication of the Departmental Personnel and commendable leadership of the Accounting officer which saw positive resolution of the concerns raised in this regard. Other governance challenges the Committee identified requiring continued management attention and provided recommendations to address these challenges, are as detailed below:

Key Challenges	Proposed Solutions
Performance information: Improved planning and adequate documentation of reasons for under-performance and remedial actions	The Department should strengthen its planning and performance management processes for the 2026/27 financial year to ensure that predetermined targets are realistic, measurable, adequately resourced and aligned to the Department's strategic priorities. Management should monitor performance quarterly and identify targets at risk of non-achievement early enough to implement corrective measures.
Irregular, fruitless and wasteful expenditure: Limited to no progress on the finalisation of cases.	The Accounting Officer should strengthen oversight and monitoring of irregular, fruitless and wasteful expenditure to ensure that all outstanding cases progress timeously towards finalisation. A comprehensive ageing analysis should be maintained, indicating the status, responsible official and expected completion date for each outstanding case.
Debt Management: Over 90% of the departmental outstanding debt is over 3 years.	The Department should strengthen its debtor management and continuously assess the recoverability and potential impairment of outstanding debt, with particular focus on balances older than three years and debts potentially affected by prescription. Management should undertake a detailed review of long-outstanding balances and implement targeted recovery plans with clear accountability and timeframes. Where recovery is doubtful, appropriate impairment should be recognised, while debts assessed as irrecoverable should be subjected to the prescribed write-off processes.

Part 2: Audit Committee Composition and Meeting Attendance

The audit committee consists of **4** external members in total, with **all 4** being external members of the sector. The committee is properly constituted, with a balanced representation of independent members with a diverse and appropriate mix of qualifications, expertise, and experience. The committee convened **7** times during the year, with **4** being ordinary meetings and the remainder special meetings.

Part 3: Audit Committee Focus Areas

The following were reviewed during the year under review**:**

- **Effectiveness of the internal control systems** – Based on the results of the formal documented review of the design, implementation and effectiveness of the department's system of internal controls conducted by the internal audit and AGSA during the financial year ended 31 March 2026, and in addition, considering information and explanations given by management plus discussions held with the external auditor on the results of their audit, the Audit Committee concluded that no material internal control breaches come to the Committee's attention.

- **Effectiveness of the Internal Audit Function (IAF)** – The Audit Committee reviewed the rolling internal audit plans, internal audit reports and quality assurance implementation action log. In this regard, the Internal Audit Function executed its duties with a high level of due care and professional scepticism.

- **Effectiveness of Risk Management** - The Audit Committee reviewed the department's policies on risk management and strategy and monitored the implementation of risk management policy and strategy and concluded that there is room for improvement in so far as risks are concerned which are not yet mitigated to an acceptable risk level.

- **Adequacy, reliability, and accuracy of financial and performance information** - The accuracy, reliability and adequacy of financial and performance information was confirmed by the AGSA’s audit report, which indicated an unqualified audit opinion with no findings. In this regard, the Audit Committee reviewed the Annual Financial Statements and Annual Performance Report before it was submitted to the AGSA for audit purposes.

- **Adequacy and effectiveness of Information and Communication Technology (ICT) Governance** - The Audit Committee reviewed the department's policies on ICT Governance frameworks and monitored projects related to the upgrading of ICT network infrastructure. Currently, the state of infrastructure is adequate, as are ICT skills, deployment capacity and performance.

- **Accounting and auditing concerns identified because of internal and external audits** – No material accounting and auditing concerns were identified during the period under review. This is evidenced by the AGSA's audit report, which indicated an unqualified audit opinion with no findings.

- **Compliance with legal and regulatory provisions** - The Audit Committee considered reports provided by management, internal audit and the AGSA regarding compliance with legal and regulatory requirements. It concluded that the department was fully complying with the enabling laws and regulations as well as its departmental policies and standard operating procedures, in the quality of annual financial statements and performance management.

- **The quality of the in-year management and monthly/quarterly reports submitted in terms of legislation** - Based on the quarterly review of in-year monitoring systems and reports, the Audit Committee is satisfied with the quality, accuracy, usefulness, reliability, appropriateness, and adequacy of the department's in-year reporting systems.

- **Combined Assurance** - The Audit Committee reviewed the plans and reports of the external and internal auditors and other assurance providers, including management, and the internal audit unit is in progress in terms of the implementation of the Combined Assurance framework.

- **Evaluation of the annual financial statements** - Following the review by the Audit Committee of the draft annual financial statements for the year ended 31 March 2026 before the audit, the committee approved draft annual financial statements for submission to the AGSA for audit subject to all inputs from the Audit Committee, Internal Audit and Provincial Treasury being factored in.

- **External Audit** – The Audit Committee discussed and reviewed the AGSA's Engagement Letter, Audit Strategy and audit fee during the planning stages of the year-end statutory audit. Furthermore, the AGSA's Audit Report and Management Report were discussed and reviewed after the audit had been finalised.

- **Auditor-General's Report** - The Audit Committee is very pleased with the performance of the Department and congratulates the Management and all other stakeholders on the achievement of a Clean Audit Opinion.

Overall Conclusion

The Audit Committee is satisfied that it discharged its statutory responsibilities during the year under review and provided independent, objective, and constructive oversight to the Accounting Officer. Through its strategic oversight, regular reporting, engagement with the Executive Authority, protection of Internal Audit independence, and ongoing monitoring of governance processes, the Committee contributed positively to strengthening governance, accountability, risk management, and internal control within the Department. The Committee will continue to support the Department in addressing identified governance challenges and improving organisational performance in the forthcoming financial year.

Ms Andiswa Vikilahle
Chairperson of the Audit Committee
Department of Agriculture and Rural Development
Date: 12 August 2026

14. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 · 8) with regards to the following:		
Criteria	**Response Yes / No**	**Discussion (include a discussion on your response and indicate what measures have been taken to com) l**
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	YES	Department is continuously issuing the Abattoir certificates for Export facilitation in line with Veterinary Laws and Regulations
Developing and implementing a preferential procurement policy?	YES	Department is consistent with implementing Section 217 of the Constitution of the Republic of South Africa, 1996, the PFMA (Public Finance Management Act),1999, the preferential Procurement Policy Framework Act,2000 and their relevant regulations as amended and other provincial and national supply chain management prescripts
Determining qualification criteria for the sale of state-owned enterprises?	NO	Not Applicable
Developing criteria for entering into partnerships with the private sector?	NO	Not Applicable
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	NO	Not Applicable

PART D

HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

The Department continues to annually assess the effectiveness of Human Resource Management (HRM) strategies, plans and policies considering the Employee Life- Cycle Management. A summary of these instruments, the statistical presentation and analysis form a basis for this overview as reflected hereunder. HRM plays a significant role as a strategic partner to the core mandate of the Department. HRM ensures continuous support by providing competent and skilled staff gearing towards achieving the strategic goals of the Department. The 2025/2026 status of HRM covers Human Resource (HR) plans, priorities, achievements and challenges. An integrated HR Plan aligned to the departmental Strategic Plan has been developed and implemented.

The objective of HRM is to provide qualified and competent human resources towards achieving organisational efficiency. HRM serves as a steward of excellence through organisational effectiveness, innovative HR solutions, recruitment, retention, job enrichment, knowledge management and building collaborative partnerships. The Department has an approved Employment Equity Plan to achieve the equity targets in line with the designated groups. Service excellence within the Department depends on the wellbeing of the organisation and its workforce. The Health and Wellbeing of employees is being promoted through Employee Health and Wellness Programmes and the mainstreaming of Special Programmes to ensure work life balance and productivity in the Department. A holistic approach is applied using preventative, primary and secondary model of service delivery.

2. OVERVIEW OF HUMAN RESOURCES

The Department has a total staff establishment of 2400 posts, currently with a headcount of 1991, wherein 1798 is permanent and 193 contract employees. The total vacancy rate of the Department is 12,9 %. The Department has complied with the Cost of Employees (CoE) reduction strategy by reducing overtime expenditure as compared to the previous financial year 2024/2025. The Department has appointed 151 employees during the financial year 2025/2026.

The department committed to fulfil its mandate through recruitment, placement, retention and development of human resources. This is achieved through implementing Human Resource Management Strategy in line with applicable legislative framework. In achieving the employment equity targets, the department is at 41% of females at Senior Management Service (SMS). In addition, the department is currently at 1,72% for persons with disabilities (PWD) due to high staff turnover rate.

Skills Development programmes remain one of the most successful programmes as a steppingstone for unemployed graduates to gain work exposure leading to permanent employment. The Department had appointed 146 graduates through an internship and unemployment graduate programme on a 24-month contract. To improve capacity in the Agricultural sector bursaries were awarded.

The departmental Human Resource Plan was developed and implemented. The Employment Equity Plan was reviewed, and its implementation report compiled and submitted to the National Department of Employment and Labour. The departmental Recruitment Ring-fencing plan was developed and implemented. The Department has implemented the Scarce Skills Retention Policy.

To enhance leadership, policy development, programmes overseeing and reporting, the Department has realigned the Chief Directorate: Agriculture Development and Farmer Support Services organisational structure. The changes include creating a Director: Extension and Advisory Services post to coordinate agricultural extension support and food security programs, and a Deputy Director: Agricultural Programmes Coordination post to manage conditional grants and farmer support capacity building.

The Department experienced a high turnover rate at 14,30% (294) posts due to retirement, and other natural attrition of most employees who are between the age of 55- 64 which is 7,8% (155). The Department has appointed 151 (7,6%) employees inclusive of Assistant Agricultural Practitioners (AAP).

To ensure compliance with PMDS policy 12 Awareness sessions were conducted on compilation of Performance Agreements. In achieving acceptable conduct and comply with all legislative framework 36 awareness session on grievance procedures, Code of Conduct in the Public Service, Elimination and Prevention of Harassment in the Public Service World of Work were conducted .

The Department has successfully implemented Employee Health and Wellness programmes. Psychosocial Wellness Services were provided by Employee Assistance Programme (EAP) professionals to 76 employees and their immediate family members. Health and Wellness awareness campaigns on Human Immunodeficiency Virus (HIV), Tuberculosis (TB), Sexual Transmitted Infections (STIs), other communicable and non-communicable diseases were provided to 1 497 (M=628; F=869) employees. HIV Testing Services was provided to 271 (M= 107; F=164) employees and know their HIV status. Health Screening was provided to 429 (M= 175; F=254) employees. They were screened for Non communicable diseases such as High Blood Pressure, Cancer, Dental, Dietetics, Diabetes, STIs, Cholesterol, and Body Mass Index.

To improve the morale of employees, Spiritual Wellness Programmes were implemented and 749 (M=185; F=564) employees were reached. Mental Health awareness sessions were also provided and 1511 (M= 623; F=888) employees attended. Organisational wellness capacity building sessions were conducted in the form of Financial Wellbeing Programme, Retirement Planning and Substance Abuse awareness and 1023 (M=450; F=573) employees were reached. Employees participated in Physical Wellness Programmes through Wellness Sports Day where 1586 (M=544, F=1042) were reached.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1 Personnel related expenditure

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

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

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

Programme	Total expenditure (R·000)	Personnel expenditure (R·000)	Training expenditure (R·000)	Professional and special services expenditure (R·000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R·000)
Administration	400 401,00	266 034,00	0,00	0,00	66,40	591,00
Agricultural economic services	83 677,00	38 439,00	0,00	0,00	45,90	938,00
Agricultural education training	170 326,00	89 735,00	0,00	0,00	52,70	480,00
Agricultural producer supp & dev	794 748,00	356 001,00	0,00	0,00	44,80	506,00
Research & techno development servs	100 156,00	70 457,00	0,00	0,00	70,30	587,00

Programme	Total expenditure (R·000)	Personnel expenditure (R·000)	Training expenditure (R·000)	Professional and special services expenditure (R·000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R·000)
Rural development	5 575,00	4 929,00	0,00	0,00	88,40	986,00
Sustainable resources & management	186 210,00	88 611,00	0,00	0,00	47,60	534,00
Veterinary services	238 361,00	178 738,00	0,00	0,00	75,00	506,00
TOTAL	**1 979 454,00**	**1 092 944,00**	**0,00**	**0,00**	**55,20**	**540,00**

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

Salary band	Personnel expenditure (R·000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R·000)
Lower skilled (Levels 1-2)	57 989,00	4,90	228,00	254 338,00
Skilled (level 3-5)	134 808,00	11,40	409,00	329 604,00
Highly skilled production (levels 6-8)	432 797,00	36,70	701,00	617 399,00
Highly skilled supervision (levels 9-12)	418 210,00	35,40	424,00	986 344,00
Senior and Top management (levels 13-16)	52 397,00	4,40	32,00	1 637 406,00
11 Contract (Levels 3-5)	3 282,00	0,30	45,00	72 933,00
12 Contract (Levels 6-8)	3 326,00	0,30	9,00	369 556,00
13 Contract (Levels 9-12)	5 391,00	0,50	8,00	673 875,00
18 Contract Other	13 631,00	1,20	135,00	100 970,00
20 Abnormal Appointment	1 090,00	0,10	34,00	32 059,00
TOTAL	**1 122 921,00**	**95,10**	**2 025,00**	**R5 071 484,00**

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

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R·000	Salaries as a % of personnel costs	Amount (R·000)	Overtime as a % of personnel costs	Amount (R·000)	HOA as a % of personnel costs	Amount (R·000)	Medical aid as a % of personnel costs
Administration	214 192,00	78,10	332,00	0,10	8 724,00	3,20	17 240,00	6,30
Agricultural economics	31 845,00	79,40	0,00	0,00	681,00	1,70	1 382,00	3,40
Farmer support & development	291 708,00	73,10	39,00	0,00	11 508,00	2,90	22 228,00	5,60
Rural development coordination	4 317,00	80,90	0,00	0,00	49,00	0,90	75,00	1,40

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R·000	Salaries as a % of personnel costs	Amount (R·000)	Overtime as a % of personnel costs	Amount (R·000)	HOA as a % of personnel costs	Amount (R·000)	Medical aid as a % of personnel costs
Structured agricultural training	65 550,00	72,60	3 020,00	3,30	3 901,00	4,30	7 636,00	8,50
Sustainable resource management	72 310,00	73,40	0,00	0,00	2 672,00	2,70	4 720,00	4,80
Technol research & development	57 103,00	74,80	1 498,00	2,00	1 851,00	2,40	4 138,00	5,40
Veterinary services	141 319,00	72,00	63,00	0,00	7 250,00	3,70	13 121,00	6,70
TOTAL	**878 346,00**	**74,40**	**4 951,00**	**0,40**	**36 636,00**	**3,10**	**70 540,00**	**6,00**

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

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R·000	Salaries as a % of personnel costs	Amount (R·000)	Overtime as a % of personnel costs	Amount (R·000)	HOA as a % of personnel costs	Amount (R·000)	Medical aid as a % of personnel costs
01 Lower skilled (Levels 1-2)	36 715,00	63,30	1 530,00	2,60	4 786,00	8,30	10 498,00	18,10
02 Skilled (Levels 3-5)	92 624,00	68,50	2 148,00	1,60	9 006,00	6,70	15 718,00	11,60
03 Highly skilled production (Levels 6-8)	332 896,00	73,10	949,00	0,20	15 753,00	3,50	29203,00	6,40
04 Highly skilled supervision (Levels 9-12)	345 881,00	77,00	322,00	0,10	6 389,00	1,40	14 557,00	3,20
05 Senior management (Levels >= 13)	44 707,00	81,40	0,00	0,00	703,00	1,30	564,00	1,00
11 Contract (Levels 3-5)	3 281,00	98,90	0,00	0,00	0,00	0,00	0,00	0,00
12 Contract (Levels 6-8)	3 325,00	99,60	0,00	0,00	0,00	0,00	0,00	0,00
13 Contract (Levels 9-12)	5 264,00	92,20	0,00	0,00	0,00	0,00	0,00	0,00
18 Contract Other	13 597,00	99,70	1,00	0,00	0,00	0,00	0,00	0,00
20 Abnormal Appointment	57,00	5,20	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	**878 346,00**	**74,40**	**4 951,00**	**0,40**	**36 636,00**	**3,10**	**70 540,00**	**6,00**

3.2 Employment and Vacancies

The tables in this section summarise the position with regard to employment and vacancies.

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

This information is presented in terms of three key variables:

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

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

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

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration, Permanent	433,00	428,00	1,20	22,00
Agricultural Economics, Permanent	41,00	41,00	0,00	0,00
Farmer Support & Development, Permanent	552,00	539,00	2,40	164,00
Rural Development Coordination, Permanent	5,00	5,00	0,00	0,00
Structured Agricultural Training, Permanent	185,00	184,00	0,50	3,00
Sustainable Resource Manage, Permanent	128,00	128,00	0,00	4,00
Technol Research & Development Ser, Permanent	120,00	120,00	0,00	0,00
Veterinary Services, Permanent	353,00	353,00	0,00	0,00
Total	**1 817,00**	**1 798,00**	**1,00**	**193,00**

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

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
01 Lower Skilled (Levels 1-2), Permanent	**228,00**	**228,00**	**0,00**	**0,00**
02 Skilled (Levels 3-5), Permanent	**420,00**	**409,00**	**2,60**	**0,00**
03 Highly Skilled Production (Levels 6-8), Permanent	**704,00**	**701,00**	**0,40**	**0,00**

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
04 Highly Skilled Supervision (Levels 9-12), Permanent	**425,00**	**424,00**	**0,20**	**0,00**
05 Senior Management (Levels >= 13), Permanent	**36,00**	**32,00**	**11,10**	**0,00**
11 Contract (Levels 3-5), Permanent	**2,00**	**2,00**	**0,00**	**43,00**
13 Contract (Levels 9-12), Permanent	**2,00**	**2,00**	**0,00**	**6,00**
TOTAL	**1 817,00**	**1 798,00**	**1,00**	**193,00**

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

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration Clerks, Permanent	53,00	53,00	0,00	0,00
Administration Officer, Permanent	69,00	69,00	0,00	0,00
Administrative Related, Permanent	12,00	12,00	0,00	0,00
Agricul Animal Oceanography Forestry & Other Scien, Permanent	6,00	6,00	0,00	0,00
Agricultural & Horticultural Produce Inspector, Permanent	4,00	4,00	0,00	0,00
Agricultural Engineer, Permanent	5,00	5,00	0,00	0,00
Agricultural Scientist, Permanent	38,00	38,00	0,00	0,00
Agricultural Technician, Permanent	40,00	40,00	0,00	0,00
Agriculture Related, Permanent	54,00	54,00	0,00	0,00
All Artisans In The Building Metal Machinery Etc., Permanent	12,00	12,00	0,00	0,00
Animal Attendant, Permanent	10,00	10,00	0,00	0,00
Auxiliary And Related Workers, Permanent	4,00	4,00	0,00	0,00
Biochemistry Pharmacol. Zoology & Life Scie.Techni, Permanent	16,00	16,00	0,00	0,00
Building And Other Property Caretakers, Permanent	3,00	3,00	0,00	0,00
Cartographic Surveying And Related Technicians, Permanent	1,00	1,00	0,00	0,00
Chief Financial Officer, Permanent	1,00	1,00	0,00	0,00
Civil Engineering Technicians, Permanent	1,00	1,00	0,00	0,00
Cleaners In Offices Workshops Hospitals Etc., Permanent	14,00	14,00	0,00	0,00

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Clerical Suppleme.Workers Not Elsewhere Classified, Permanent	14,00	4,00	71,40	22,00
Client Inform Clerks(Switchb Recept Inform Clerks), Permanent	15,00	15,00	0,00	0,00
Communication And Information Related, Permanent	1,00	1,00	0,00	0,00
Communication Coordinator, Permanent	9,00	9,00	0,00	0,00
Compliance Officer, Permanent	1,00	1,00	0,00	0,00
Computer Network Technician, Permanent	5,00	5,00	0,00	0,00
Conservation Scientist, Permanent	1,00	1,00	0,00	0,00
Craft & Related Workers Not Elsewhere Classified, Permanent	53,00	53,00	0,00	0,00
Data Entry Clerk, Permanent	2,00	2,00	0,00	0,00
Dispatching And Receiving Clerk, Permanent	9,00	9,00	0,00	0,00
Educational Registrar, Permanent	1,00	1,00	0,00	1,00
Electrician, Permanent	6,00	6,00	0,00	0,00
Elementary Workers Not Elsewhere Classified, Permanent	76,00	76,00	0,00	0,00
Employee Wellness Practitioner, Permanent	1,00	1,00	0,00	0,00
Engineers And Related Professionals, Permanent	2,00	2,00	0,00	0,00
Farm Aid, Permanent	91,00	90,00	1,10	0,00
Farm Hands And Labourers, Permanent	129,00	129,00	0,00	0,00
Farming Forestry Advisors And Farm Managers, Permanent	26,00	26,00	0,00	0,00
Filing And Registry Clerk, Permanent	14,00	13,00	7,10	0,00
Finance And Economics Related, Permanent	30,00	30,00	0,00	0,00
Finance Clerk, Permanent	13,00	13,00	0,00	0,00
Financial And Related Professionals, Permanent	20,00	19,00	5,00	0,00
Financial Clerks And Credit Controllers, Permanent	21,00	21,00	0,00	0,00
Forest And Conservation Worker, Permanent	2,00	2,00	0,00	0,00
Forestry Labourers, Permanent	1,00	1,00	0,00	0,00
Geographic Information Systems Technician, Permanent	1,00	1,00	0,00	0,00
Geologist, Permanent	1,00	1,00	0,00	0,00

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Geologists Geophysicists Hydrologists & Relat Prof, Permanent	3,00	3,00	0,00	0,00
Handyperson, Permanent	12,00	12,00	0,00	0,00
Head Of Provincial Department, Permanent	1,00	1,00	0,00	0,00
Horticulturists Foresters Agricul.& Forestry Techn, Permanent	26,00	26,00	0,00	0,00
Human Resource Clerk, Permanent	13,00	13,00	0,00	0,00
Human Resource Manager, Permanent	1,00	1,00	0,00	0,00
Human Resource Practitioner, Permanent	24,00	24,00	0,00	0,00
Human Resources & Organisat Developm & Relate Prof, Permanent	15,00	15,00	0,00	0,00
Human Resources Clerks, Permanent	19,00	19,00	0,00	0,00
Human Resources Related, Permanent	29,00	29,00	0,00	0,00
Information Technology Related, Permanent	5,00	5,00	0,00	0,00
Infrastructure Coordinator, Permanent	1,00	1,00	0,00	0,00
Internal Audit Manager, Permanent	1,00	1,00	0,00	0,00
Landscape Architect, Permanent	1,00	1,00	0,00	0,00
Legal Related, Permanent	2,00	2,00	0,00	0,00
Librarians And Related Professionals, Permanent	3,00	3,00	0,00	0,00
Library Assistant, Permanent	3,00	3,00	0,00	0,00
Library Mail And Related Clerks, Permanent	10,00	10,00	0,00	0,00
Light Vehicle Driver, Permanent	21,00	21,00	0,00	0,00
Light Vehicle Drivers, Permanent	5,00	5,00	0,00	0,00
Logistical Support Personnel, Permanent	1,00	1,00	0,00	0,00
Managers Not Elsewhere Classified, Permanent	2,00	0,00	100,00	0,00
Material-Recording And Transport Clerks, Permanent	3,00	3,00	0,00	0,00
Messengers Porters And Deliverers, Permanent	5,00	5,00	0,00	0,00
Messengers, Permanent	2,00	2,00	0,00	0,00
Middle Manager: Administrative Related, Permanent	6,00	6,00	0,00	0,00
Middle Manager: Agriculture And Forestry Related, Permanent	4,00	4,00	0,00	0,00
Middle Manager: Engineering Sciences Related, Permanent	10,00	10,00	0,00	4,00

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Middle Manager: Finance And Economics Related, Permanent	2,00	2,00	0,00	0,00
Middle Manager: Internal Audit Related, Permanent	1,00	1,00	0,00	0,00
Office Cleaner, Permanent	140,00	140,00	0,00	0,00
Office Machine Operator, Permanent	7,00	7,00	0,00	0,00
Organisational Development Practitioner, Permanent	2,00	2,00	0,00	0,00
Other Administrat & Related Clerks And Organisers, Permanent	6,00	5,00	16,70	0,00
Other Clerical Support Workers, Permanent	2,00	2,00	0,00	0,00
Other Information Technology Personnel., Permanent	3,00	3,00	0,00	0,00
Other Occupations, Permanent	1,00	1,00	0,00	0,00
Personal Assistant, Permanent	5,00	5,00	0,00	0,00
Plant& Machine Operators& Assemblers Nt Classified, Permanent	1,00	1,00	0,00	0,00
Plumber, Permanent	4,00	4,00	0,00	0,00
Protection/Security Official, Permanent	5,00	5,00	0,00	0,00
Receptionist (General), Permanent	1,00	1,00	0,00	0,00
Risk Management And Security Services, Permanent	1,00	1,00	0,00	0,00
Risk Officer, Permanent	1,00	1,00	0,00	0,00
Secretaries & Other Keyboard Operating Clerks, Permanent	4,00	4,00	0,00	0,00
Secretary (General), Permanent	4,00	4,00	0,00	1,00
Security Guards, Permanent	1,00	1,00	0,00	0,00
Security Officers, Permanent	1,00	1,00	0,00	0,00
Senior Managers, Permanent	24,00	22,00	8,30	0,00
Skilled Agri.Fores&Fishery&Rel.Workers Nt Classfd, Permanent	287,00	286,00	0,30	164,00
Skills Development Facilitator/ Practitioner, Permanent	1,00	1,00	0,00	0,00
Strategy/Monitoring &Evaluation Manager, Permanent	1,00	1,00	0,00	0,00
Supply Chain Clerk, Permanent	8,00	8,00	0,00	0,00
Supply Chain Manager, Permanent	1,00	1,00	0,00	0,00
Supply Chain Practitioner, Permanent	15,00	15,00	0,00	0,00
Switchboard Operator, Permanent	11,00	11,00	0,00	0,00
Trade Labourers, Permanent	1,00	1,00	0,00	0,00

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Transport Clerk, Permanent	5,00	5,00	0,00	0,00
Veterinarian, Permanent	8,00	8,00	0,00	0,00
Veterinarians, Permanent	17,00	17,00	0,00	0,00
Veterinary Publ.Health Professional/Practitioner, Permanent	1,00	1,00	0,00	0,00
Veterinary Technician, Permanent	124,00	124,00	0,00	0,00
Veterinary Technologist, Permanent	5,00	5,00	0,00	0,00
TOTAL	**1 817,00**	**1 798,00**	**1,00**	**193,00**

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
  - (a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
  - (b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
  - (c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
  - (d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

3.3 Filling of SMS Posts

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

Table 3.3.1 SMS post information as on 31 March 2026

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0%
Salary Level 16	0	1	100%	0	0%
Salary Level 15	0	1	100%	0	0%
Salary Level 14	3	4	57.14%	3	42.86%
Salary Level 13	5	24	82.76%	5	17.24%

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Total	**8**	**30**	**78.95%**	**8**	**21.05%**

Table 3.3.2 SMS post information as on 30 September 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0%
Salary Level 16	0	1	100%	0	0%
Salary Level 15	0	1	100%	0	0%
Salary Level 14	3	4	57.14%	3	42.86%
Salary Level 13	5	24	82.76%	5	17.24%
Total	**8**	**30**	**78.95%**	**8**	**21.05%**

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

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0,00	0,00	0,00
Salary Level 16	0,00	0,00	0,00
Salary Level 15	0,00	0,00	0,00
Salary Level 14	03,00	0,00	0,00
Salary Level 13	04.00	0,00	0,00
Total	**07,00**	**0,00**	**0,00**

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

Reasons for vacancies not advertised within six months
None

Reasons for vacancies not filled within twelve months
The post was readvertised as Department could not find the suitable candidate for the post of Chief Director

Notes

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

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

Reasons for vacancies not advertised within six months
None

Reasons for vacancies not filled within six months
None

Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.2, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes. In the event of non-compliance with this regulation, the relevant executive authority or head of department must take appropriate disciplinary steps in terms of section 16A(1) or (2) of the Public Service Act.

3.4 Job Evaluation

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

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

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels1-2)	228,00	0,00	0,00	0,00	0,00	0,00	0,00
Skilled (Levels 3-5)	420,00	0,00	0,00	0,00	0,00	0,00	0,00
Highly skilled production (Levels 6-8)	704,00	2,00	0,30	0,00	0,00	0,00	0,00
Highly skilled supervision (Levels 9-12)	425,00	86,00	20,20	0,00	0,00	0,00	0,00
Senior Management Service Band A	29,00	0,00	0,00	0,00	0,00	0,00	0,00
Senior Management Service Band B	5,00	0,00	0,00	0,00	0,00	0,00	0,00
Senior Management Service Band C	1,00	0,00	0,00	0,00	0,00	0,00	0,00

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Senior Management Service Band D	1,00	0,00	0,00	0,00	0,00	0,00	0,00
11 Contract (Levels 3-5)	2,00	0,00	0,00	0,00	0,00	0,00	0,00
13 Contract (Levels 9-12)	2,00	0,00	0,00	0,00	0,00	0,00	0,00
Total	**1 817,00**	**88,00**	**4,80**	**0,00**	**0,00**	**0,00**	**0,00**

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

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

Gender	African	Asian	Coloured	White	Total
Female	0,00	0,00	0,00	0,00	0,00
Male	0,00	0,00	0,00	0,00	0,00
Total	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**

Employees with a disability	**0,00**

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

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

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
None	0,00	0,00	0,00	0,00
None	0,00	0,00	0,00	0,00
None	0,00	0,00	0,00	0,00
None	0,00	0,00	0,00	0,00
Total number of employees whose salaries exceeded the level determined by job evaluation				**0,00**
Percentage of total employed				**0,00**

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

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

Gender	African	Asian	Coloured	White	Total
Female	0,00	0,00	0,00	0,00	0,00
Male	0,00	0,00	0,00	0,00	0,00
Total	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**

Employees with a disability	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**

Notes

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

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

3.5 Employment Changes

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

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

Salary band	Number of employees at beginning of period-1 April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
01 Lower Skilled (Levels 1-2) Permanent	226,00	12,00	4,00	1,80
02 Skilled (Levels 3-5) Permanent	418,00	38,00	42,00	10,00
03 Highly Skilled Production (Levels 6-8) Permanent	701,00	18,00	43,00	6,10
04 Highly Skilled Supervision (Levels 9-12) Permanent	472,00	8,00	31,00	6,60
05 Senior Management Service Band A Permanent	28,00	0,00	1,00	3,60
06 Senior Management Service Band B Permanent	6,00	0,00	1,00	16,70
08 Senior Management Service Band D Permanent	1,00	0,00	0,00	0,00
09 Other Permanent	187,00	13,00	67,00	35,80
11 Contract (Levels 3-5) Permanent	2,00	43,00	0,00	0,00
12 Contract (Levels 6-8) Permanent	9,00	11,00	10,00	111,10
13 Contract (Levels 9-12) Permanent	4,00	8,00	4,00	100,00
TOTAL	**2 054,00**	**151,00**	**203,00**	**9,90**

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

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administration Clerks Permanent	56,00	4,00	7,00	12,50
Administration Officer Permanent	72,00	4,00	5,00	6,90
Administrative Related Permanent	12,00	0,00	0,00	0,00
Agricul Animal Oceanography Forestry & Other Scien Permanent	8,00	0,00	0,00	0,00
Agricultural & Horticultural Produce Inspector Permanent	3,00	0,00	0,00	0,00
Agricultural And Forestry Manager Permanent	0,00	0,00	1,00	0,00

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Agricultural Engineer Permanent	5,00	2,00	1,00	20,00
Agricultural Scientist Permanent	78,00	1,00	3,00	3,80
Agricultural Technician Permanent	44,00	0,00	3,00	6,80
Agriculture Related Permanent	59,00	0,00	0,00	0,00
All Artisans In The Building Metal Machinery Etc. Permanent	13,00	0,00	0,00	0,00
Animal Attendant Permanent	10,00	1,00	0,00	0,00
Auxiliary And Related Workers Permanent	4,00	0,00	0,00	0,00
Biochemistry Pharmacol. Zoology & Life Scie.Techni Permanent	18,00	0,00	0,00	0,00
Builder Permanent	0,00	0,00	1,00	0,00
Building And Other Property Caretakers Permanent	4,00	0,00	0,00	0,00
Cartographic Surveying And Related Technicians Permanent	1,00	0,00	0,00	0,00
Chief Financial Officer Permanent	1,00	0,00	0,00	0,00
Civil Engineering Technicians Permanent	2,00	0,00	0,00	0,00
Cleaners In Offices Workshops Hospitals Etc. Permanent	14,00	0,00	0,00	0,00
Clerical Suppleme.Workers Not Elsewhere Classified Permanent	57,00	34,00	60,00	105,30
Client Inform Clerks(Switchb Recept Inform Clerks) Permanent	16,00	0,00	0,00	0,00
Communication And Information Related Permanent	2,00	0,00	0,00	0,00
Communication Coordinator Permanent	9,00	0,00	0,00	0,00
Computer Network Technician Permanent	5,00	0,00	0,00	0,00
Conservation Scientist Permanent	0,00	1,00	0,00	0,00
Craft & Related Workers Not Elsewhere Classified Permanent	23,00	0,00	5,00	21,70
Data Entry Clerk Permanent	0,00	2,00	0,00	0,00
Dispatching And Receiving Clerk Permanent	8,00	2,00	1,00	12,50
Economist Permanent	0,00	0,00	1,00	0,00
Educational Registrar Permanent	2,00	2,00	2,00	100,00
Electrician Permanent	4,00	2,00	0,00	0,00
Elementary Workers Not Elsewhere Classified Permanent	73,00	5,00	20,00	27,40
Employee Wellness Practitioner Permanent	0,00	1,00	0,00	0,00

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Engineers And Related Professionals Permanent	3,00	0,00	1,00	33,30
Farm Aid Permanent	98,00	0,00	8,00	8,20
Farm Hands And Labourers Permanent	146,00	0,00	0,00	0,00
Farming Forestry Advisors And Farm Managers Permanent	28,00	0,00	0,00	0,00
Filing And Registry Clerk Permanent	13,00	2,00	4,00	30,80
Finance And Economics Related Permanent	30,00	0,00	0,00	0,00
Finance Clerk Permanent	13,00	2,00	0,00	0,00
Financial And Related Professionals Permanent	21,00	0,00	0,00	0,00
Financial Clerks And Credit Controllers Permanent	23,00	0,00	0,00	0,00
Forest And Conservation Worker Permanent	2,00	0,00	0,00	0,00
Forestry Labourers Permanent	1,00	0,00	0,00	0,00
Geographic Information Systems Technician Permanent	0,00	1,00	0,00	0,00
Geologist Permanent	0,00	1,00	0,00	0,00
Geologists Geophysicists Hydrologists & Relat Prof Permanent	3,00	0,00	0,00	0,00
Handyperson Permanent	4,00	8,00	2,00	50,00
Horticulturists Foresters Agricul.& Forestry Techn Permanent	29,00	0,00	0,00	0,00
Human Resource Clerk Permanent	15,00	0,00	1,00	6,70
Human Resource Manager Permanent	1,00	0,00	0,00	0,00
Human Resource Practitioner Permanent	20,00	1,00	7,00	35,00
Human Resources & Organisat Developm & Relate Prof Permanent	19,00	0,00	0,00	0,00
Human Resources Clerks Permanent	22,00	0,00	0,00	0,00
Human Resources Related Permanent	31,00	0,00	0,00	0,00
Information Technology Related Permanent	6,00	0,00	0,00	0,00
Infrastructure Coordinator Permanent	1,00	0,00	0,00	0,00
Internal Audit Manager Permanent	1,00	0,00	0,00	0,00
Landscape Architect Permanent	1,00	0,00	0,00	0,00
Landscape Gardener Permanent	0,00	0,00	1,00	0,00
Legal Related Permanent	2,00	0,00	0,00	0,00
Librarians And Related Professionals Permanent	3,00	0,00	0,00	0,00

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Library Assistant Permanent	3,00	0,00	0,00	0,00
Library Mail And Related Clerks Permanent	10,00	0,00	0,00	0,00
Light Vehicle Driver Permanent	19,00	3,00	2,00	10,50
Light Vehicle Drivers Permanent	5,00	0,00	0,00	0,00
Logistical Support Personnel Permanent	1,00	0,00	0,00	0,00
Managers Not Elsewhere Classified Permanent	2,00	0,00	1,00	50,00
Material-Recording And Transport Clerks Permanent	3,00	0,00	0,00	0,00
Messengers Permanent	2,00	0,00	0,00	0,00
Messengers Porters And Deliverers Permanent	6,00	0,00	0,00	0,00
Middle Manager: Administrative Related Permanent	5,00	1,00	0,00	0,00
Middle Manager: Agriculture And Forestry Related Permanent	4,00	0,00	2,00	50,00
Middle Manager: Engineering Sciences Related Permanent	10,00	4,00	0,00	0,00
Middle Manager: Finance And Economics Related Permanent	2,00	0,00	0,00	0,00
Middle Manager: Internal Audit Related Permanent	1,00	0,00	0,00	0,00
Middle Manager: Natural Science Related Permanent	0,00	0,00	1,00	0,00
Motorised Farm And Forestry Plant Operators Permanent	1,00	0,00	0,00	0,00
Occupational/ Job Analyst Permanent	0,00	1,00	0,00	0,00
Office Cleaner Permanent	143,00	9,00	9,00	6,30
Office Machine Operator Permanent	6,00	3,00	1,00	16,70
Organisational Development Practitioner Permanent	2,00	0,00	0,00	0,00
Other Administrat & Related Clerks And Organisers Permanent	6,00	0,00	0,00	0,00
Other Clerical Support Workers Permanent	1,00	1,00	0,00	0,00
Other Information Technology Personnel. Permanent	3,00	0,00	0,00	0,00
Other Middle Manager Permanent	0,00	0,00	1,00	0,00
Other Occupations Permanent	1,00	0,00	0,00	0,00
Personal Assistant Permanent	5,00	0,00	0,00	0,00

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Plant& Machine Operators& Assemblers Nt Classified Permanent	1,00	0,00	0,00	0,00
Plumber Permanent	3,00	0,00	0,00	0,00
Protection/Security Official Permanent	6,00	0,00	0,00	0,00
Quality Manager Permanent	1,00	1,00	1,00	100,00
Receptionist (General) Permanent	1,00	0,00	0,00	0,00
Risk Management And Security Services Permanent	1,00	0,00	0,00	0,00
Risk Officer Permanent	1,00	0,00	0,00	0,00
Secretaries & Other Keyboard Operating Clerks Permanent	4,00	0,00	0,00	0,00
Secretary (General) Permanent	4,00	2,00	0,00	0,00
Security Guards Permanent	1,00	0,00	0,00	0,00
Security Officers Permanent	1,00	0,00	0,00	0,00
Senior Managers Permanent	25,00	0,00	0,00	0,00
Skilled Agri.Fores&Fishery&Rel.Workers Nt Classfd Permanent	433,00	6,00	38,00	8,80
Strategy/Monitoring &Evaluation Manager Permanent	1,00	0,00	0,00	0,00
Supply Chain Clerk Permanent	8,00	1,00	1,00	12,50
Supply Chain Manager Permanent	1,00	0,00	0,00	0,00
Supply Chain Practitioner Permanent	13,00	1,00	1,00	7,70
Switchboard Operator Permanent	12,00	32,00	2,00	16,70
Trade Labourers Permanent	1,00	0,00	0,00	0,00
Transport Clerk Permanent	0,00	5,00	0,00	0,00
Veterinarian Permanent	8,00	2,00	2,00	25,00
Veterinarians Permanent	18,00	0,00	0,00	0,00
Veterinary Publ.Health Professional/Practitioner Permanent	0,00	0,00	2,00	0,00
Veterinary Technician Permanent	127,00	2,00	5,00	3,90
Veterinary Technologist Permanent	3,00	1,00	0,00	0,00
TOTAL	**2 054,00**	**151,00**	**203,00**	**9,90**

Notes

4 The CORE classification, as prescribed by the DPSA, should be used for completion of this table.

5 Critical occupations are defined as occupations or sub-categories within an occupation –

(a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;

(b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;

(c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and

(d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

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

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

Termination Type	Number	% of Total Resignations
Death	04	2,00
Resignation	29	14.30
Expiry of contract	66	32.50
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	3	1.50
Retirement	101	49.80
Transfer to other Public Service Departments	0	0
Other	0	0
Total	**0**	0
Total number of employees who left as a % of total employment	**203**	**100**

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

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Administration Clerks	56,00	0,00	0,00	29,00	51,80
Administration Officer	72,00	2,00	2,80	38,00	52,80
Administrative Related	12,00	0,00	0,00	0,00	0,00
Agricul Animal Oceanography Forestry & Other Scien	8,00	0,00	0,00	0,00	0,00
Agricultural & Horticultural Produce Inspector	3,00	1,00	33,30	1,00	33,30
Agricultural And Forestry Manager	0,00	0,00	0,00	3,00	0,00
Agricultural Engineer	5,00	0,00	0,00	5,00	100,00
Agricultural Scientist	78,00	1,00	1,30	27,00	34,60

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Agricultural Technician	44,00	0,00	0,00	13,00	29,50
Agriculture Related	59,00	0,00	0,00	0,00	0,00
All Artisans In The Building Metal Machinery Etc.	13,00	0,00	0,00	0,00	0,00
Animal Attendant	10,00	0,00	0,00	1,00	10,00
Automotive Motor Mechanic	0,00	0,00	0,00	1,00	0,00
Auxiliary And Related Workers	4,00	0,00	0,00	0,00	0,00
Biochemistry Pharmacol. Zoology & Life Scie.Techni	18,00	0,00	0,00	0,00	0,00
Builder	0,00	0,00	0,00	1,00	0,00
Building And Other Property Caretakers	4,00	0,00	0,00	0,00	0,00
Cartographic Surveying And Related Technicians	1,00	0,00	0,00	0,00	0,00
Chief Financial Officer	1,00	0,00	0,00	1,00	100,00
Civil Engineering Technicians	2,00	0,00	0,00	0,00	0,00
Cleaners In Offices Workshops Hospitals Etc.	14,00	0,00	0,00	0,00	0,00
Clerical Suppleme.Workers Not Elsewhere Classified	57,00	1,00	1,80	4,00	7,00
Client Inform Clerks(Switchb Recept Inform Clerks)	16,00	0,00	0,00	0,00	0,00
Communication And Information Related	2,00	0,00	0,00	0,00	0,00
Communication Coordinator	9,00	0,00	0,00	0,00	0,00
Community Development Manager	0,00	0,00	0,00	1,00	0,00
Compliance Officer	0,00	1,00	0,00	1,00	0,00
Computer Network Technician	5,00	0,00	0,00	5,00	100,00
Craft & Related Workers Not Elsewhere Classified	23,00	0,00	0,00	1,00	4,30
Database Designer And Administrator	0,00	0,00	0,00	1,00	0,00
Disaster Management Manager	0,00	0,00	0,00	1,00	0,00
Dispatching And Receiving Clerk	8,00	0,00	0,00	3,00	37,50
Econo.Growth&Promotion & Global Relations Manager	0,00	0,00	0,00	1,00	0,00
Educational Registrar	2,00	0,00	0,00	1,00	50,00
Electrician	4,00	0,00	0,00	1,00	25,00
Elementary Workers Not Elsewhere Classified	73,00	1,00	1,40	83,00	113,70

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Engineers And Related Professionals	3,00	0,00	0,00	0,00	0,00
Enquiry Clerk	0,00	0,00	0,00	1,00	0,00
Farm Aid	98,00	0,00	0,00	31,00	31,60
Farm Hands And Labourers	146,00	0,00	0,00	0,00	0,00
Farming Forestry Advisors And Farm Managers	28,00	0,00	0,00	0,00	0,00
Filing And Registry Clerk	13,00	0,00	0,00	12,00	92,30
Finance And Economics Related	30,00	0,00	0,00	0,00	0,00
Finance Clerk	13,00	1,00	7,70	20,00	153,80
Finance Manager	0,00	0,00	0,00	1,00	0,00
Financial And Related Professionals	21,00	0,00	0,00	0,00	0,00
Financial Clerks And Credit Controllers	23,00	0,00	0,00	0,00	0,00
Forest And Conservation Worker	2,00	0,00	0,00	0,00	0,00
Forestry Labourers	1,00	0,00	0,00	0,00	0,00
Geographic Information Systems Technician	0,00	0,00	0,00	3,00	0,00
Geologists Geophysicists Hydrologists & Relat Prof	3,00	0,00	0,00	0,00	0,00
Handyperson	4,00	1,00	25,00	4,00	100,00
Head Of Provincial Departments Lv3	0,00	1,00	0,00	0,00	0,00
Horticulturists Foresters Agricul.& Forestry Techn	29,00	0,00	0,00	0,00	0,00
Human Resource Clerk	15,00	0,00	0,00	9,00	60,00
Human Resource Manager	1,00	0,00	0,00	3,00	300,00
Human Resource Practitioner	20,00	2,00	10,00	18,00	90,00
Human Resources & Organisat Developm & Relate Prof	19,00	0,00	0,00	0,00	0,00
Human Resources Clerks	22,00	0,00	0,00	0,00	0,00
Human Resources Related	31,00	0,00	0,00	0,00	0,00
Industrial/ Labour Relations Officer	0,00	0,00	0,00	2,00	0,00
Information Technology & Systems Manager	0,00	0,00	0,00	1,00	0,00
Information Technology Related	6,00	0,00	0,00	0,00	0,00
Infrastructure Coordinator	1,00	0,00	0,00	0,00	0,00
Internal Audit Manager	1,00	0,00	0,00	1,00	100,00

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Landscape Architect	1,00	0,00	0,00	0,00	0,00
Landscape Gardener	0,00	0,00	0,00	2,00	0,00
Legal Related	2,00	0,00	0,00	0,00	0,00
Legal Related Manager	0,00	0,00	0,00	1,00	0,00
Librarians And Related Professionals	3,00	0,00	0,00	0,00	0,00
Library Assistant	3,00	0,00	0,00	1,00	33,30
Library Mail And Related Clerks	10,00	0,00	0,00	0,00	0,00
Light Vehicle Driver	19,00	1,00	5,30	17,00	89,50
Light Vehicle Drivers	5,00	0,00	0,00	0,00	0,00
Logistical Support Personnel	1,00	0,00	0,00	0,00	0,00
Managers Not Elsewhere Classified	2,00	0,00	0,00	0,00	0,00
Material-Recording And Transport Clerks	3,00	0,00	0,00	0,00	0,00
Messengers	2,00	0,00	0,00	0,00	0,00
Messengers Porters And Deliverers	6,00	0,00	0,00	0,00	0,00
Midd.Manager:Human Resource & Organisa.Devel.Rela	0,00	0,00	0,00	7,00	0,00
Middle Manager: Administrative Related	5,00	0,00	0,00	8,00	160,00
Middle Manager: Agriculture And Forestry Related	4,00	0,00	0,00	6,00	150,00
Middle Manager: Engineering Sciences Related	10,00	0,00	0,00	0,00	0,00
Middle Manager: Finance And Economics Related	2,00	0,00	0,00	7,00	350,00
Middle Manager: Information Technology Related	0,00	0,00	0,00	1,00	0,00
Middle Manager: Internal Audit Related	1,00	0,00	0,00	0,00	0,00
Middle Manager: Natural Science Related	0,00	0,00	0,00	1,00	0,00
Motorised Farm And Forestry Plant Operators	1,00	0,00	0,00	0,00	0,00
Office Cleaner	143,00	0,00	0,00	38,00	26,60
Office Machine Operator	6,00	0,00	0,00	0,00	0,00
Organisational Development Practitioner	2,00	0,00	0,00	3,00	150,00
Other Administrat & Related Clerks And Organisers	6,00	0,00	0,00	0,00	0,00
Other Clerical Support Workers	1,00	0,00	0,00	1,00	100,00

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Other Information Technology Personnel.	3,00	0,00	0,00	0,00	0,00
Other Middle Manager	0,00	0,00	0,00	8,00	0,00
Other Occupations	1,00	0,00	0,00	0,00	0,00
Personal Assistant	5,00	0,00	0,00	2,00	40,00
Plant& Machine Operators& Assemblers Nt Classified	1,00	0,00	0,00	1,00	100,00
Plumber	3,00	1,00	33,30	5,00	166,70
Protection/Security Official	6,00	0,00	0,00	0,00	0,00
Quality Manager	1,00	0,00	0,00	0,00	0,00
Receptionist (General)	1,00	0,00	0,00	0,00	0,00
Risk And Integrity Manager	0,00	0,00	0,00	1,00	0,00
Risk Management And Security Services	1,00	0,00	0,00	0,00	0,00
Risk Officer	1,00	0,00	0,00	1,00	100,00
Secretaries & Other Keyboard Operating Clerks	4,00	0,00	0,00	0,00	0,00
Secretary (General)	4,00	0,00	0,00	0,00	0,00
Security Guards	1,00	0,00	0,00	0,00	0,00
Security Officers	1,00	0,00	0,00	0,00	0,00
Senior Managers	25,00	0,00	0,00	0,00	0,00
Skilled Agri.Fores&Fishery&Rel.Workers Nt Classfd	433,00	4,00	0,90	104,00	24,00
Skills Development Facilitator/ Practitioner	0,00	1,00	0,00	0,00	0,00
Strategy/Monitoring &Evaluation Manager	1,00	0,00	0,00	2,00	200,00
Supply Chain Clerk	8,00	0,00	0,00	3,00	37,50
Supply Chain Manager	1,00	0,00	0,00	0,00	0,00
Supply Chain Practitioner	13,00	2,00	15,40	9,00	69,20
Surveyor	0,00	0,00	0,00	1,00	0,00
Switchboard Operator	12,00	0,00	0,00	18,00	150,00
Trade Labourers	1,00	0,00	0,00	0,00	0,00
Transport Clerk	0,00	0,00	0,00	3,00	0,00
Veterinarian	8,00	1,00	12,50	14,00	175,00
Veterinarians	18,00	0,00	0,00	0,00	0,00
Veterinary Publ.Health Professional/Practitioner	0,00	0,00	0,00	4,00	0,00

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Veterinary Technician	127,00	0,00	0,00	42,00	33,10
Veterinary Technologist	3,00	0,00	0,00	1,00	33,30
Web Administrator	0,00	0,00	0,00	1,00	0,00
Welder	0,00	0,00	0,00	1,00	0,00
TOTAL	**2 054,00**	**22,00**	**1,10**	**643,00**	**31,30**

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

Salary Band	Employees 1 April 20YY	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
01 Lower Skilled (Levels 1-2), Permanent	226,00	0,00	0,00	84,00	37,20
02 Skilled (Levels 3-5), Permanent	418,00	2,00	0,50	130,00	31,10
03 Highly Skilled Production (Levels 6-8), Permanent	701,00	6,00	0,90	217,00	31,00
04 Highly Skilled Supervision (Levels 9-12), Permanent	472,00	13,00	2,80	192,00	40,70
05 Senior Management (Levels >= 13), Permanent	35,00	1,00	2,90	20,00	57,10
09 Other, Permanent	187,00	0,00	0,00	0,00	0,00
11 Contract (Levels 3-5), Permanent	2,00	0,00	0,00	0,00	0,00
12 Contract (Levels 6-8), Permanent	9,00	0,00	0,00	0,00	0,00
13 Contract (Levels 9-12), Permanent	4,00	0,00	0,00	0,00	0,00
TOTAL	**2 054,00**	**22,00**	**1,10**	**643,00**	**31,30**

3.6 Employment Equity

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
01 - SENIOR OFFICIALS AND MANAGERS	1,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	2,00
02 - PROFESSIONALS	0,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	1,00
04 - CLERKS	0,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	1,00
CLERICAL SUPPORT WORKERS	111,00	0,00	0,00	0,00	216,00	1,00	0,00	1,00	329,00
ELEMENTARY	267,00	0,00	0,00	0,00	218,00	0,00	0,00	0,00	485,00
MANAGERS	65,00	0,00	0,00	1,00	62,00	0,00	0,00	2,00	130,00
PLANT & MACHINE OPERATORS & ASSEMBLERS	27,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	28,00
PROFESSIONALS	84,00	0,00	0,00	7,00	81,00	0,00	2,00	2,00	176,00
PROTECT RESCUE SOCIAL HEALTH SCIENCE SUPPORT PERS	7,00	0,00	0,00	0,00	7,00	0,00	0,00	0,00	14,00
SECURITY & CUSTODIAN PERSONNEL	1,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00
SKILL AGRI FORES FISH CRAFT RELATED TRADES WORKERS	226,00	0,00	0,00	0,00	293,00	0,00	0,00	0,00	519,00
TECHNICIANS & ASSOCIATE TECHNICAL OCCUPATIONS	128,00	0,00	1,00	1,00	173,00	0,00	0,00	2,00	305,00
TOTAL	**917,00**	**0,00**	**1,00**	9,00	1 054,00	1,00	2,00	7,00	1 991,00
Employees with disabilities	20,00	**0**	**0**	**0**	**17**		**0**	**0**	**37**

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0,00	0,00	0,00	0,00	2,00	0,00	0,00	0,00	2,00

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management	18,00	0,00	0,00	0,00	11,00	0,00	0,00	1,00	30,00
Professionally qualified and experienced specialists and mid-management	210,00	0,00	1,00	7,00	198,00	1,00	2,00	5,00	424,00
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	288,00	0,00	0,00	2,00	410,00	0,00	0,00	1,00	701,00
Semi-skilled and discretionary decision making	234,00	0,00	0,00	0,00	175,00	0,00	0,00	0,00	409,00
Unskilled and defined decision making	101,00	0,00	0,00	0,00	127,00	0,00	0,00	0,00	228,00
Not Available, Permanent	38,00	0,00	0,00	0,00	97,00	0,00	0,00	0,00	135,00
Contract (Professionaly Qualified), Permanent	4,00	0,00	0,00	0,00	4,00	0,00	0,00	0,00	8,00
Contract (Skilled Technical), Permanent	4,00	0,00	0,00	0,00	5,00	0,00	0,00	0,00	9,00
Contract (Semi-Skilled), Permanent	20,00	0,00	0,00	0,00	25,00	0,00	0,00	0,00	45,00
TOTAL	**917,00**	**0,00**	**1,00**	**9,00**	**1 054,00**	**1,00**	**2,00**	**7,00**	**1 991,00**

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Senior Management	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Professionally qualified and experienced specialists and mid-management	5,00	0,00	0,00	0,00	2,00	1,00	0,00	0,00	8,00
Skilled technical and academically	10,00	0,00	0,00	0,00	8,00	0,00	0,00	0,00	18,00

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
qualified workers, junior management, supervisors, foreman and superintendents									
Semi-skilled and discretionary decision making	22,00	0,00	0,00	0,00	16,00	0,00	0,00	0,00	38,00
Unskilled and defined decision making	5,00	0,00	0,00	0,00	7,00	0,00	0,00	0,00	12,00
Not Available, Permanent	6,00	0,00	0,00	0,00	7,00	0,00	0,00	0,00	13,00
Contract (Professionally qualified), Permanent	5,00	0,00	0,00	0,00	3,00	0,00	0,00	0,00	8,00
Contract (Skilled technical), Permanent	4,00	0,00	0,00	0,00	7,00	0,00	0,00	0,00	11,00
Contract (Semi-skilled), Permanent	19,00	0,00	0,00	0,00	24,00	0,00	0,00	0,00	43,00
TOTAL	76,00	0,00	0,00	0,00	74,00	1,00	0,00	0,00	151,00
Employees with disabilities	0,00	0,00	0,00	0,00	**1**	0,00	0,00	0,00	**1**

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Senior Management	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Professionally qualified and experienced specialists and mid-management	5,00	0,00	0,00	0,00	2,00	1,00	0,00	0,00	8,00
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	10,00	0,00	0,00	0,00	8,00	0,00	0,00	0,00	18,00
Semi-skilled and discretionary decision making	22,00	0,00	0,00	0,00	16,00	0,00	0,00	0,00	38,00
Unskilled and defined decision making	5,00	0,00	0,00	0,00	7,00	0,00	0,00	0,00	12,00
Total	6,00	0,00	0,00	0,00	7,00	0,00	0,00	0,00	13,00
Employees with disabilities	5,00	0,00	0,00	0,00	3,00	0,00	0,00	0,00	8,00

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management									
Senior Management	2,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	2,00
Professionally qualified and experienced specialists and mid-management	17,00	0,00	0,00	2,00	12,00	0,00	0,00	0,00	31,00
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	28,00	0,00	0,00	2,00	13,00	0,00	0,00	0,00	43,00
Semi-skilled and discretionary decision making	26,00	0,00	0,00	0,00	16,00	0,00	0,00	0,00	42,00
Unskilled and defined decision making	3,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	4,00
Not Available, Permanent	11,00	0,00	0,00	0,00	56,00	0,00	0,00	0,00	67,00

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Contract (Professionally qualified), Permanent	3,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	4,00
Contract (Skilled technical), Permanent	6,00	0,00	0,00	0,00	4,00	0,00	0,00	0,00	10,00
TOTAL	96,00	0,00	0,00	4,00	103,00	0,00	0,00	0,00	203,00
Employees with Disabilities	**2**	**0**	**0**	**0**	**3**	**0**	**0**	**0**	**5**

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

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Misconduct	12,00	0,00	0,00	0,00	17,00	0,00	0,00	01,00	**30,00**
	12,00	**0,00**	**0,00**	**0,00**	**17,00**	**0,00**	**0,00**	**01,00**	**30,00**

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	**129**	**-**	**-**	**4**	**166**	**-**	**-**	**1**	**300**
Professionals	**108**	**-**	**-**	**4**	**120**	**-**	**-**	**1**	**233**
Technicians and associate professionals	**259**	**-**	**-**	**2**	**417**	**-**	**-**	**5**	**683**
Clerks	**55**	**-**	**-**	**-**	**147**	**-**	**-**	**-**	**202**
Service and sales workers									
Skilled agriculture and fishery workers	**171**	**-**	**-**	**-**	**192**	**-**	**-**	**-**	**363**
Craft and related trades workers									
Plant and machine operators and assemblers									
Elementary occupations	**251**	**-**	**-**	**-**	**222**	**-**	**-**	**-**	**473**
Total	**973**	**-**	**-**	**10**	**2336**	**-**	**-**	**7**	**3326**
Employees with disabilities	**3**	**-**	**-**	**-**	**5**	**-**	**-**	**-**	**7**

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 2025

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	0	0	0	0
Salary Level 16	0	0	0	0
Salary Level 15	1	1	1	100%
Salary Level 14	5	5	5	100%
Salary Level 13	28	28	28	100%
Total	**34**	**34**	**34**	**100%**

Notes

- In the event of a National or Provincial election occurring within the first three months of a financial year all members of the SMS must conclude and sign their performance agreements for that financial year within three months following the month in which the elections took place. For example if elections took place in April, the reporting date in the heading of the table above should change to 31 July 2025.

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2025

Reasons
None

Notes

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

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2025

Reasons
None

Notes

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

3.8. Performance Rewards

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

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

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R·000)	Average cost per employee
African					
Male	0,00	897,00	0,00	0,00	0,00
Female	0,00	1 037,00	0,00	0,00	0,00
Asian					
Male	0,00	1,00	0,00	0,00	0,00
Female	0,00	2,00	0,00	0,00	0,00
Coloured					
Male	0,00	0,00	0,00	0,00	0,00
Female	0,00	1,00	0,00	0,00	0,00
White					
Male	0,00	9,00	0,00	0,00	0,00
Female	0,00	7,00	0,00	0,00	0,00
Total	0,00	**1954**	0,00	0,00	0,00

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R·000)	Average cost per employee	
Lower Skilled (Levels 1-2)	0,00	228,00	0,00	0,00	0,00	12,93%
Skilled (level 3-5)	0,00	409,00	0,00	0,00	0,00	23,21%
Highly skilled production (level 6-8)	0,00	701,00	0,00	0,00	0,00	39,78%
Highly skilled supervision (level 9-12)	0,00	424,00	0,00	0,00	0,00	24,06%
Total	0,00	**1762**	0,00	0,00	0,00	**98,98%**

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

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R·000)	Average cost per employee
Administration Clerks	0,00	53,00	0,00	0,00	0,00
Administration Officer	0,00	69,00	0,00	0,00	0,00
Administrative Related	0,00	12,00	0,00	0,00	0,00
Agricul Animal Oceanography Forestry & Other Scien	0,00	6,00	0,00	0,00	0,00
Agricultural & Horticultural Produce Inspector	0,00	4,00	0,00	0,00	0,00
Agricultural Engineer	0,00	5,00	0,00	0,00	0,00
Agricultural Scientist	0,00	38,00	0,00	0,00	0,00
Agricultural Technician	0,00	40,00	0,00	0,00	0,00
Agriculture Related	0,00	54,00	0,00	0,00	0,00
All Artisans In The Building Metal Machinery Etc.	0,00	12,00	0,00	0,00	0,00
Animal Attendant	0,00	10,00	0,00	0,00	0,00
Auxiliary And Related Workers	0,00	4,00	0,00	0,00	0,00
Biochemistry Pharmacol. Zoology & Life Scie.Techni	0,00	16,00	0,00	0,00	0,00
Building And Other Property Caretakers	0,00	3,00	0,00	0,00	0,00
Cartographic Surveying And Related Technicians	0,00	1,00	0,00	0,00	0,00
Chief Financial Officer	0,00	1,00	0,00	0,00	0,00
Civil Engineering Technicians	0,00	1,00	0,00	0,00	0,00
Cleaners In Offices Workshops Hospitals Etc.	0,00	14,00	0,00	0,00	0,00
Clerical Suppleme.Workers Not Elsewhere Classified	0,00	26,00	0,00	0,00	0,00
Client Inform Clerks(Switchb Recept Inform Clerks)	0,00	15,00	0,00	0,00	0,00
Communication And Information Related	0,00	1,00	0,00	0,00	0,00
Communication Coordinator	0,00	9,00	0,00	0,00	0,00
Compliance Officer	0,00	1,00	0,00	0,00	0,00
Computer Network Technician	0,00	5,00	0,00	0,00	0,00
Conservation Scientist	0,00	1,00	0,00	0,00	0,00
Craft & Related Workers Not Elsewhere Classified	0,00	53,00	0,00	0,00	0,00
Data Entry Clerk	0,00	2,00	0,00	0,00	0,00
Dispatching And Receiving Clerk	0,00	9,00	0,00	0,00	0,00
Educational Registrar	0,00	2,00	0,00	0,00	0,00
Electrician	0,00	6,00	0,00	0,00	0,00

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R·000)	Average cost per employee
Elementary Workers Not Elsewhere Classified	0,00	76,00	0,00	0,00	0,00
Employee Wellness Practitioner	0,00	1,00	0,00	0,00	0,00
Engineers And Related Professionals	0,00	2,00	0,00	0,00	0,00
Farm Aid	0,00	90,00	0,00	0,00	0,00
Farm Hands And Labourers	0,00	129,00	0,00	0,00	0,00
Farming Forestry Advisors And Farm Managers	0,00	26,00	0,00	0,00	0,00
Filing And Registry Clerk	0,00	13,00	0,00	0,00	0,00
Finance And Economics Related	0,00	30,00	0,00	0,00	0,00
Finance Clerk	0,00	13,00	0,00	0,00	0,00
Financial And Related Professionals	0,00	19,00	0,00	0,00	0,00
Financial Clerks And Credit Controllers	0,00	21,00	0,00	0,00	0,00
Forest And Conservation Worker	0,00	2,00	0,00	0,00	0,00
Forestry Labourers	0,00	1,00	0,00	0,00	0,00
Geographic Information Systems Technician	0,00	1,00	0,00	0,00	0,00
Geologist	0,00	1,00	0,00	0,00	0,00
Geologists Geophysicists Hydrologists & Relat Prof	0,00	3,00	0,00	0,00	0,00
Handyperson	0,00	12,00	0,00	0,00	0,00
Head Of Provincial Department	0,00	1,00	0,00	0,00	0,00
Horticulturists Foresters Agricul.& Forestry Techn	0,00	26,00	0,00	0,00	0,00
Human Resource Clerk	0,00	13,00	0,00	0,00	0,00
Human Resource Manager	0,00	1,00	0,00	0,00	0,00
Human Resource Practitioner	0,00	24,00	0,00	0,00	0,00
Human Resources & Organisat Developm & Relate Prof	0,00	15,00	0,00	0,00	0,00
Human Resources Clerks	0,00	19,00	0,00	0,00	0,00
Human Resources Related	0,00	29,00	0,00	0,00	0,00
Information Technology Related	0,00	5,00	0,00	0,00	0,00
Infrastructure Coordinator	0,00	1,00	0,00	0,00	0,00
Internal Audit Manager	0,00	1,00	0,00	0,00	0,00
Landscape Architect	0,00	1,00	0,00	0,00	0,00
Legal Related	0,00	2,00	0,00	0,00	0,00
Librarians And Related Professionals	0,00	3,00	0,00	0,00	0,00
Library Assistant	0,00	3,00	0,00	0,00	0,00
Library Mail And Related Clerks	0,00	10,00	0,00	0,00	0,00

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R·000)	Average cost per employee
Light Vehicle Driver	0,00	21,00	0,00	0,00	0,00
Light Vehicle Drivers	0,00	5,00	0,00	0,00	0,00
Logistical Support Personnel	0,00	1,00	0,00	0,00	0,00
Material-Recording And Transport Clerks	0,00	3,00	0,00	0,00	0,00
Messengers	0,00	2,00	0,00	0,00	0,00
Messengers Porters And Deliverers	0,00	5,00	0,00	0,00	0,00
Middle Manager: Administrative Related	0,00	6,00	0,00	0,00	0,00
Middle Manager: Agriculture And Forestry Related	0,00	4,00	0,00	0,00	0,00
Middle Manager: Engineering Sciences Related	0,00	14,00	0,00	0,00	0,00
Middle Manager: Finance And Economics Related	0,00	2,00	0,00	0,00	0,00
Middle Manager: Internal Audit Related	0,00	1,00	0,00	0,00	0,00
Office Cleaner	0,00	140,00	0,00	0,00	0,00
Office Machine Operator	0,00	7,00	0,00	0,00	0,00
Organisational Development Practitioner	0,00	2,00	0,00	0,00	0,00
Other Administrat & Related Clerks And Organisers	0,00	5,00	0,00	0,00	0,00
Other Clerical Support Workers	0,00	2,00	0,00	0,00	0,00
Other Information Technology Personnel.	0,00	3,00	0,00	0,00	0,00
Other Occupations	0,00	1,00	0,00	0,00	0,00
Personal Assistant	0,00	5,00	0,00	0,00	0,00
Plant& Machine Operators& Assemblers Nt Classified	0,00	1,00	0,00	0,00	0,00
Plumber	0,00	4,00	0,00	0,00	0,00
Protection/Security Official	0,00	5,00	0,00	0,00	0,00
Quality Manager	0,00	1,00	0,00	0,00	0,00
Receptionist (General)	0,00	1,00	0,00	0,00	0,00
Risk Management And Security Services	0,00	1,00	0,00	0,00	0,00
Risk Officer	0,00	1,00	0,00	0,00	0,00
Secretaries & Other Keyboard Operating Clerks	0,00	4,00	0,00	0,00	0,00
Secretary (General)	0,00	5,00	0,00	0,00	0,00
Security Guards	0,00	1,00	0,00	0,00	0,00
Security Officers	0,00	1,00	0,00	0,00	0,00
Senior Managers	0,00	22,00	0,00	0,00	0,00
Skilled Agri.Fores&Fishery&Rel.Workers Nt Classfd	0,00	450,00	0,00	0,00	0,00

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R·000)	Average cost per employee
Skills Development Facilitator/ Practitioner	0,00	1,00	0,00	0,00	0,00
Strategy/Monitoring &Evaluation Manager	0,00	1,00	0,00	0,00	0,00
Supply Chain Clerk	0,00	8,00	0,00	0,00	0,00
Supply Chain Manager	0,00	1,00	0,00	0,00	0,00
Supply Chain Practitioner	0,00	15,00	0,00	0,00	0,00
Switchboard Operator	0,00	11,00	0,00	0,00	0,00
Trade Labourers	0,00	1,00	0,00	0,00	0,00
Transport Clerk	0,00	5,00	0,00	0,00	0,00
Veterinarian	0,00	8,00	0,00	0,00	0,00
Veterinarians	0,00	17,00	0,00	0,00	0,00
Veterinary Publ.Health Professional/Practitioner	0,00	1,00	0,00	0,00	0,00
Veterinary Technician	0,00	124,00	0,00	0,00	0,00
Veterinary Technologist	0,00	5,00	0,00	0,00	0,00
Total	**0,00**	**1 991,00**	**0,00**	**0,00**	**0,00**

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
  - (a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
  - (b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
  - (c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
  - (d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees;

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R·000)	Average cost per employee	
Band A	0,00	26,00	0,00	0,00	0,00	0,00
Band B	0,00	4,00	0,00	0,00	0,00	0,00

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 C	0,00	1,00	0,00	0,00	0,00	0,00
Band D	0,00	1,00	0,00	0,00	0,00	0,00
Total	**0,00**	**32,00**	**0,00**	**0,00**	**0,00**	**0,00**

3.9 Foreign Workers

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

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

Salary band	01 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	0,00	0,00	0,00	0,00	0,00	0,00
Highly skilled production (Lev. 6-8)	0,00	0,00	0,00	0,00	0,00	0,00
Highly skilled supervision (Lev. 9-12)	0,00	0,00	0,00	0,00	0,00	0,00
Contract (level 9-12)	0,00	0,00	0,00	0,00	0,00	0,00
Contract (level 13-16)	0,00	0,00	0,00	0,00	0,00	0,00
Total	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**

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

Major occupation	01 April 20YY		31 March 20ZZ		Change	
	Number	% of total	Number	% of total	Number	% Change
NONE	0,00	0,00	0,00	0,00	0,00	0,00
Total	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**

3.10 Leave utilisation

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

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

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R·000)
Contract (Levels 3-5)	5,00	100,00	1,00	0,10	5,00	6,00

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)
Contract (Levels 6-8)	10,00	30,00	6,00	0,50	2,00	16,00
Contract (Levels 9-12)	18,00	83,30	4,00	0,30	5,00	60,00
Contract Other	322,00	86,00	78,00	6,10	4,00	141,00
Highly skilled production (Levels 6-8)	4 099,00	88,40	475,00	37,10	9,00	8 876,00
Highly skilled supervision (Levels 9-12)	2 373,00	86,60	310,00	24,20	8,00	8 059,00
Lower skilled (Levels 1-2)	1 237,00	92,90	124,00	9,70	10,00	942,00
Senior management (Levels 13-16)	186,00	91,40	25,00	2,00	7,00	991,00
Skilled (Levels 3-5)	2 277,00	89,80	258,00	20,10	9,00	2 520,00
TOTAL	**10 527,00**	**88,70**	**1 281,00**	**100,00**	**8,00**	**21 611,00**

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

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R·000)
Contract Other	3,00	100,00	1,00	4,80	3,00	1,00
Highly skilled production (Levels 6-8)	708,00	100,00	10,00	47,60	71,00	1 712,00
Highly skilled supervision (Levels 9-12)	182,00	100,00	5,00	23,80	36,00	494,00
Lower skilled (Levels 1-2)	62,00	100,00	2,00	9,50	31,00	45,00
Senior management (Levels 13-16)	25,00	100,00	1,00	4,80	25,00	133,00
Skilled (Levels 3-5)	44,00	100,00	2,00	9,50	22,00	44,00
TOTAL	**1 024,00**	**100,00**	**21,00**	**100,00**	**49,00**	**2 429,00**

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 2025 to 31 December 2025

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Contract (Levels 3-5)	18,00	18,00	1,00
Contract (Levels 6-8)	113,00	10,00	11,00
Contract (Levels 9-12)	89,00	18,00	5,00

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Contract Other	2 984,68	15,00	193,00
Highly skilled production (Levels 6-8)	18 618,00	25,00	745,00
Highly skilled supervision (Levels 9-12)	12 023,00	24,00	496,00
Lower skilled (Levels 1-2)	4 269,00	19,00	220,00
Senior management (Levels 13-16)	744,00	22,00	34,00
Skilled (Levels 3-5)	9 594,00	23,00	413,00
TOTAL	**48 452,68**	**23,00**	**2 118,00**

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

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2026
Contract (Levels 3-5)	0,00	0,00	0,00	0,00
Contract (Levels 6-8)	0,00	0,00	0,00	0,00
Contract (Levels 9-12)	0,00	0,00	0,00	0,00
Contract Other	0,00	0,00	0,00	0,00
Highly skilled production (Levels 6-8)	0,00	0,00	128,00	23 115,87
Highly skilled supervision (Levels 9-12)	0,00	0,00	99,00	13 184,58
Lower skilled (Levels 1-2)	0,00	0,00	0,00	0,00
Senior management (Levels 13-16)	0,00	0,00	86,00	944,88
Skilled (Levels 3-5)	1,00	1,00	94,00	20 353,00
TOTAL	**1,00**	**1,00**	**106,00**	**57 598,33**

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

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

Reason	Total amount (R·000)	Number of employees	Average per employee (R·000)
Leave payout for 2025/26 due to non-utilisation of leave for the previous cycle	43,00	1,00	43 000,00
Capped leave payouts on termination of service for 2025/26	21 902,00	102,00	214 725,00
Current leave payout on termination of service for 2025/26	5 906,00	118,00	50 051,00

Reason	Total amount (R·000)	Number of employees	Average per employee (R·000)
Total	**27 852,00**		

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
Redline Gates, Research Centres and Agricultural Colleges	Educational Awarenesses, Distribution of Condoms, HIV Testing and Health Screening Services, Psychosocial Wellness Services provided.

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.	X		Shipalana P.N: Director: Employee Health and Wellness Programmes
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	X		a) Head Office = 6 Employee Health and Wellness (EHW) Coordinators and 1 Admin Officer Districts = 5 HRD and Transformation Coordinators b) The allocated budget at EHW: Compensation = R14 200 000.00 c) Goods and Services = R433 000.00 d) Households (Injuries on Duty) = R420 000,00. **Total Annual budget:** = R15 053 000.00
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	X		**The following Wellness Management interventions are** **implemented:** a) Psychosocial Individual Wellness b) Physical Wellness c) Organisational Wellness d) Work Life Balance
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.	x		**The Departmental EHW Advisory committee is as follows:** a) Kekana EM: Capricorn District b) Maboa H: Sekhukhune District c) Mphahlele PR: Madzivhandila College

Question	Yes	No	Details, if yes
			d) Nkuna MH: Mopani District e) Malebana JH: Waterberg District f) Mariba ML: Vhembe District g) Singo AT: Human Resource Management h) Sebei MT: Security and Facilities Management i) Maruping T: Management Accounting j) Malahlela NN: Food Security k) Nevhutalu NS: Organisational Development l) Mashele MK: HRD and Employee Relations m) Motsepe HL: Towoomba Research n) Sebei J: Mara Research Station o) Madisha-Mokgonyana AN: Legal Services p) Madisha EM: Organised Labour (PSA) q) Dikgale S: Organised Labour (NEHAWU) r) Mashiloane ML: Tompi Seleka College s) Selemela M: Natural Resource Management
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	X		a) The HIV, TB, STIs and Wellness Management policies make provision against unfair discrimination and the principle of confidentiality applies to all employees who discloses their status and are referred to be provided with counselling. b) Managers also participate in HIV Testing Services to encourage employees to know their HIV status.
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	**X**		a) The principles of confidentiality, privacy, non-discrimination, and gender equality are promoted. b) Care and support programmes for infected and affected employees is provided through Psychosocial Wellness interventions by EAP Professionals. c) Awareness and education on the rights of employees on HIV&AIDS. d) Peer Educators Training on HIV, TB & STIs Management.
7. Does the department encourage its employees to undergo HIV Testing Services, If so, list the results that you have you achieved.	**X**		Total number of employees pre-counselled and tested for HIV = 271(M=107; F=164) **Results:** Positive=0. Negative= 271 (M=107, F =164)
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	**X**		a) Annual Operational Plan has indicators to monitor health promotion programme. b) Monthly, Quarterly and Annual review sessions are conducted to monitor the progress. b) Evaluation forms are used during awareness sessions to measure the impact of Health promotions programmes sessions conducted.

3.12 Labour Relations

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

Subject matter	Date
None	

Notes

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

Total number of Collective agreements	None

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

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

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0,00
Verbal warning	0	0,00
Written warning	07	23,33
Final written warning	13	43,33
Suspended without pay	03	10,00
Fine	00	0,00
Demotion	00	0,00
Dismissal	01	3,33
Not guilty	06	20,0
Case withdrawn	00	0,00
Total	**30**	**100%**

Notes

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

Total number of Disciplinary hearings finalised	**28**

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

Type of misconduct	Number	% of total
Dishonesty, Dereliction, Sexual Harassment and Misrepresentation	08	26.67
Contravention of SCM ,PMDS and Code of Conduct	22	73.33
Total	**30**	**100,00**

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

Grievances	Number	% of Total
Number of grievances resolved	51	85,00
Number of grievances not resolved	09	15,00
Total number of grievances lodged	60	**100,00**

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

Disputes	Number	% of Total
Number of disputes upheld	08,00	72,73
Number of disputes dismissed	0,00	0,00
Number of dispute pending	03,00	27,27
Total number of disputes lodged	**11,00**	**100,00**

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

Total number of persons working days lost	0.00
Total costs working days lost	0.00
Amount recovered as a result of no work no pay (R'000)	0.00

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

Number of people suspended	0.00
Number of people who's suspension exceeded 30 days	0.00
Average number of days suspended	0.00
Cost of suspension(R'000)	0.00

3.13 Skills development

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

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

Occupational category	Gender	Number of employees as at 1 April 2025	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	69,00	0,00	167,00	0,00	167,00
	Male	74,00	0,00	133,00	0,00	133,00
Professionals	Female	110,00	0,00	121,00	0,00	121,00
	Male	109,00	0,00	112,00	62,00	174,00
Technicians and associate professionals	Female	179,00	0,00	422,00	10,00	606,00
	Male	133,00	0,00	261,00	12,00	273,00
Clerks	Female	224,00	0,00	147,00	0,00	147,00
	Male	93,00	0,00	55,00	0,00	55,00
Service and sales workers	Female	0,00	0,00	0,00	0,00	0,00
	Male	0,00	0,00	0,00	0,00	0,00
Skilled agriculture and fishery workers	Female	287,00	0,00	192,00	22,00	214,00
	Male	229,00	0,00	171,00	12,00	183,00

Occupational category	Gender	Number of employees as at 1 April 2025	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Craft and related trades workers	Female	0,00	0,00	0,00	0,00	0,00
	Male	0,00	0,00	0,00	0,00	0,00
Plant and machine operators and assemblers	Female	01,00	0,00	0,00	0,00	0,00
	Male	26,00	0,00	0,00	0,00	0,00
Elementary occupations	Female	234,00	0,00	222,00	0,00	222,00
	Male	286,00	0,00	251,00	0,00	251,00
Sub Total	Female	**1104,00**	0,00	**2343,00**	**84,00**	**2427,00**
	Male	**950,00**	0,00	**983,00**	**34,00**	**1017,00**
Total		**2054,00**	0,00	**3326,00**	**118,00**	**3444,00**

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

Occupational category	Gender	Number of employees as at 1 April 2025	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	69,00	0,00	167,00	0,00	167,00
	Male	74,00	0,00	41,00	0,00	41,00
Professionals	Female	110,00	0,00	121,00	0,00	121,00
	Male	109,00	0,00	112,00	0,00	112,00
Technicians and associate professionals	Female	179,00	0,00	423,00	0,00	423,00
	Male	133,00	0,00	260,00	0,00	260,00
Clerks	Female	224,00	0,00	147,00	0,00	147,00
	Male	93,00	0,00	56,00	0,00	56,00
Service and sales workers	Female	0,00	0,00	0,00	0,00	0,00
	Male	0,00	0,00	0,00	0,00	0,00
Skilled agriculture and fishery workers	Female	287,00	0,00	194,00	0,00	194,00
	Male	229,00	0,00	171,00	0,00	171,00
Craft and related trades workers	Female	0,00	0,00	0,00	0,00	0,00
	Male	0,00	0,00	0,00	0,00	0,00
Plant and machine operators and assemblers	Female	01,00	0,00	0,00	0,00	0,00
	Male	26,00	0,00	0,00	0,00	0,00
Elementary occupations	Female	234,00	0,00	261,00	0,00	261,00
	Male	286,00	0,00	283,00	0,00	283,00
Sub Total	Female	**1104,00**	**0,00**	**1321,00**	**0,00**	**1321,00**
	Male	**950,00**	**0,00**	**1022,00**	**0,00**	**1022,00**

Occupational category	Gender	Number of employees as at 1 April 2025	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Total		**2054,00**	**0,00**	**2343,00**	**0,00**	**2343,00**

3.14 Injury on duty

The following tables provide basic information on injury on duty.

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

Nature of injury on duty	Number	% of total
Required basic medical attention only	22,00	100,00
Temporary Total Disablement	0,00	0,00
Permanent Disablement	0,00	0,00
Fatal	0,00	0,00
Total	22,00	100,00

3.15 Utilisation of Consultants

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

(a) The rendering of expert advice;

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

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

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

Project title	Total number of consultants that worked on project	Duration (Months)	Contract value in Rand
Metz Dam Supervision	01	12	R1 897 504.52
Willie van Wyk dam Supervision	01	4	R575 601.08
Tom Mitchell Supervision	01	4	R438 984.82
Rietfontein Dam 1 Dam safety Investigation	01	2	R599,219.00
Magogwe EIA	01	3	R245 594.00

Total number of projects	Total individual consultants	Total duration Months	Total contract value in Rand
05	**02**	**12**	**R3 756 903,42**

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

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Magogwe EIA	**100,00**	**100,00**	**01,00**

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

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
None	**0,00**	**0,00**	**0,00**

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
None	**0,00**	**0,00**	**0,00**

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

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
None	**0,00**	**0,00**	**0,00**

3.16 Severance Packages

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

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by department
Lower skilled (Levels 1-2)	0,00	0,00	0,00	0,00
Skilled Levels 3-5)	0,00	0,00	0,00	0,00
Highly skilled production (Levels 6-8)	0,00	0,00	0,00	0,00
Highly skilled supervision(Levels 9-12)	0,00	0,00	0,00	0,00
Senior management (Levels 13-16)	0,00	0,00	0,00	0,00
Total	**0,00**	**0,00**	**0,00**	**0,00**

LIMPOPO
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PART E

PFMA COMPLIANCE REPORT

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

1.1 Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2025/2026 R·000	2024/2025 R·000
Opening balance	79 907	143 213
Adjustment to opening balance		92
Opening balance as restated		143 305
Add: Irregular expenditure confirmed		1 357
Less: Irregular expenditure condoned	(76 250)	(64 270)
Less: Irregular expenditure not condoned and removed		0
Less: Irregular expenditure recoverable[1]	(1)	(88)
Less: Irregular expenditure not recoverable and written off		(397)
Closing balance	**3 656**	**79 907**

- Irregular expenditure transactions amounting to R75 526m and R724 000 were identified in 2018/2019 and 2021/2022 respectively and condoned in 2025/2026 financial year.
- An amount of R1 417 966 was identified in 2016/2017 and the recovery of R1 020 528 started in 2020/21, an amount of R397 437,97 was written off as a result of natural attrition.

Reconciling notes

Description	2025/2026 R·000	2024/2025 R·000
Irregular expenditure that was under assessment	1 357	724
Irregular expenditure that relates to the prior year and identified in the current year		
Irregular expenditure for the current year		
Total	**1 357**	**724**

[1] Transfer to receivables

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

Description[2]	2025/2026	2024/2025
	R·000	R·000
Irregular expenditure under assessment	1 357	724
Irregular expenditure under determination	1 357	724
Irregular expenditure under investigation	1 357	724
Total	**1 357**	**724**

During 2024/2025 audit, AGSA identified an irregular expenditure amounting to R1 357m which comprises 04 transaction. The assessment, determination tests were conducted in the current year 2025/2026. An investigation report was presented to the Financial Misconduct Board (FMB) meeting held on 11 December 2025.

c) Details of irregular expenditure condoned

Description	2025/2026	2024/2025
	R·000	R·000
Irregular expenditure condoned	76 250	64 270
Total	**76 250**	**64 270**

Two (2) transactions amounting to R76 250m were identified in 2018/2019 and 2021/2022 respectively and condoned in 2025/2026 financial year.

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

Description	2025/2026	2024/2025
	R·000	R·000
Irregular expenditure NOT condoned and removed	0	0
Total	**0**	**0**

[2] Group similar items

No irregular expenditure removed in the year under review

e) **Details of irregular expenditure recoverable**

Description	2025/2026	2024/2025
	R·000	R·000
Irregular expenditure recoverable	1	88
Total	**1**	**88**

An amount of R1 417 966 was identified in 2016/17 and the recovery of R1 020 528 started in 2020/21 of which amount of R1 307,05 was recovered in 2025/2026, an amount of R397 437, 97 was written off as a result of natural attrition.

f) **Details of irregular expenditure written off (irrecoverable)**

Description	2025/2026	2024/2025
	R·000	R·000
Irregular expenditure written off	0	397
Total	**0**	**397**

No expenditure written off in the year under review

Additional disclosure relating to Inter-Institutional Arrangements

g) **Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution *is* responsible for the non-compliance)**[3]

Description	2025/2026	2024/2025
	R·000	R·000
	0	1 451 516
Total	**0**	**1 451 516**

[3] Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023

N/A

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

Disciplinary steps taken
An irregular expenditure amounting to R75 526 373 was referred to Employee Relations and Special Programmes. The disciplinary hearings for three officials are complete however the disciplinary hearing for one official is still underway; presentation of evidence has been concluded and awaiting for the verdict.
An irregular expenditure amounting to R723 640 referred to Employee Relations and Special Programmes in March 2025 is complete. Two employees were acquitted, and one was issued with final written warning.
An irregular expenditure amounting to R1 417 966 was referred to Employee Relations and Special Programmes. The disciplinary hearing was held and completed. The outcome of the hearing was written warning.
An irregular expenditure amounting to R2 297 977 was referred to Employee Relations and Special Programmes. The disciplinary hearing has been completed and the application for condonation has been submitted to Provincial Treasury.

1.2 Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2025/2026	2024/2025
	R·000	R·000
Opening balance	2 464	2 329
Adjustment to opening balance	0	4
Opening balance as restated	0	2 333
Add: Fruitless and wasteful expenditure confirmed	200	136
Less: Fruitless and wasteful expenditure recoverable[4]	0	(2)
Less: Fruitless and wasteful expenditure not recoverable and written off	0	(3)
Closing balance	**2 664**	**2 464**

[4] Transfer to receivables

N/A

Reconciling notes

Description	2025/2026	2024/2025
	R·000	R·000
Fruitless and wasteful expenditure that was under assessment	200 300	371
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	0	0
Fruitless and wasteful expenditure for the current year	200 300	5
Total	**200 300**	**376**

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

Description[5]	2025/2026	2024/2025
	R·000	R·000
Fruitless and wasteful expenditure under assessment	200 300	376
Fruitless and wasteful expenditure under determination	200 300	376
Fruitless and wasteful expenditure under investigation	200 300	376
Total	200 300	**376**

c) Details of fruitless and wasteful expenditure recoverable

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure recoverable	0	2

[5] Group similar items

Total	**0**	**2**

No fruitless expenditure recovered in the year under review

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

Description	2025/2026	2024/2025
	R·000	R·000
Fruitless and wasteful expenditure written off	0	**3**
Total	**0**	**3**

N/A

e) Details of disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure

Disciplinary steps taken
Fruitless expenditure amounting to R1 907 175 was referred to Employee Relations and Special Programmes in 2024/2025.
Total

Fruitless expenditure amounting to R1 907 175 was referred to Employee Relations and Special Programmes. The disciplinary hearing was finalised, and an official was found guilty on negligence.

1.3 Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2025/2026	2024/2025
	R·000	R·000
Opening balance	0	13
Adjustment to opening balance	0	0

Description	2025/2026 R·000	2024/2025 R·000
Opening balance as restated	0	0
Add: unauthorised expenditure confirmed	0	0
Less: unauthorised expenditure approved with funding	0	0
Less: unauthorised expenditure approved without funding	0	13
Less: unauthorised expenditure recoverable[6]	0	0
Less: unauthorised not recoverable and written off[7]	0	0
Closing balance	**0**	**0**

Include discussion here where deemed relevant.

Reconciling notes

Description	2025/2026 R·000	2024/2025 R·000
Unauthorised expenditure that was under assessment	0	0
Unauthorised expenditure that relates to the prior year and identified in the current year	0	0
Unauthorised expenditure for the current year	0	0
Total	**0**	**0**

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

Description[8]	2025/2026 R·000	2024/2025 R·000
Unauthorised expenditure under assessment	0	0
Unauthorised expenditure under determination	0	0

[6] Transfer to receivables
[7] This amount may only be written off against available savings
[8] Group similar items

Unauthorised expenditure under investigation	0	0
Total	**0**	**0**

N/A

1.4 Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))[9]

a) Details of material losses through criminal conduct

Material losses through criminal conduct	2025/2026 R·000	2024/2025 R·000
Theft	**0**	**0**
Other material losses	**0**	**0**
Less: Recoverable	**0**	**0**
Less: Not recoverable and written off	**0**	**0**
Total	**0**	**0**

N/A

b) Details of other material losses

Nature of other material losses	2025/2026 R·000	2024/2025 R·000
(Group major categories, but list material items)	**0**	**0**
Total	**0**	**0**

N/A

[9] Information related to material losses must be disclosed in the annual financial statements.

c) Other material losses recoverable

Nature of losses	2025/2026 R·000	2024/2025 R·000
(Group major categories, but list material items)	0	0
Total	0	0

N/A

d) Other material losses not recoverable and written off

Nature of losses	2025/2026 R·000	2024/2025 R·000
(Group major categories, but list material items)	0	0
	0	0
Total	0	0

N/A

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value R·000
Valid invoices received	9 796	1 135 930
Invoices paid within 30 days or agreed period	9 784	1 134 274
Invoices paid after 30 days or agreed period	12	1 656
Invoices older than 30 days or agreed period (*unpaid and without dispute*)	0	0
Invoices older than 30 days or agreed period (*unpaid and in dispute*)	0	0

Reasons for late payment; Eight (8) invoices were paid late due to technical errors, three (3) invoices were paid late due to capturing of incorrect invoice received date while one (1) invoice was paid late due to incorrect banking details.

3. SUPPLY CHAIN MANAGEMENT

3.1 Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R·000
Supply and delivery of foot and mouth disease (FMD) vaccines for LDARD	Onderstepoort Biological Products	Deviation	ACDP 25/01	R 4 001 550,72
Registration for entrepreneurship development for 130 learners (unemployed graduates) to be offered by an accredited University in two groups for LDARD	Northwest University	Deviation	ACDP 25/02	R 2 275 000,00
Appointment of ARC – Onderstepoort Veterinary Institute (OVI) to conduct laboratory tests according to prescribed standards on various veterinary biological samples and providing laboratory test results and reports for the Limpopo Department of Agriculture and Rural Development (LDARD).	Agricultural Research Council (ARC)	Deviation	ACDP 02/25/57	R1 300 000.00
Total				**R 7 576 550,72**

3.2 Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R·000	R·000	R·000
Rendering of security services at Tompi Seleka College	Bravospan 90 cc	Expansion	ACDP 20/16-1	R 39 652 520,40	R'000	R 1 173 053,72
Service provider for Rendering of security services at Mara research station	Bamogale Security Solutions	Expansion	ACDP 21/03-1	R 23 905 876,12	R'000	R 1 414 431,00

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R·000	R·000	R·000
Rendering of security services at Madzivhandila College	Mazaxa Construction and Project	Expansion	ACDP 20/16-2	R 26 952 907,68	R'000	R 1 594 713,70
Service provider for Rendering of security services at Toowoomba research station	Emmaquelate Security cc	Expansion	ACDP 21/03-2	R 17 251 740,00	R'000	R1 531 091,91
Kan Security Solution	Rendering of physical security at Tompi Seleka	Extension	LDARD (TS) 19/2025/26	R 958 603.00	R'000	R191 720.58
Construction of a 10ha centre pivot (towable) irrigation system and supporting infrastructure at Mosibudi Farming projects	Blue Star Group	Variation	ACDP 21/28	R 11 461 499,64	R'000	No variation amount/ No financial Implications – The variation was to implement revised scope of work positioning due to land dispute
The design, supply and installation and maintenance of standby generator and uninterruptible power supply (UPS) unit at Agri village 1 &2 for Limpopo Department of Agriculture and rural Development	BMK Electronics	variation	ACDP 21/19	R 4 647 907,28	R'000	R 653 703,36
Supply, Delivery, Installation and Maintenance of Hygiene Services for a period of three (03) months from 21 November 2025 to 31 March 2026 for Limpopo Department of Agriculture and Rural Development	Remone Printing and Projects	Extension	ACDP 22/02	R 1 362 562,56	R'000	R 151 395,84
Total						**R 6 710 110,11**

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PART F

FINANCIAL INFORMATION

Report of the auditor-general to the Limpopo Provincial Legislature on vote no. 4: Department of Agriculture and Rural Development

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Agriculture and Rural Development as set out on pages 215 to 269, which comprise the appropriation statement, statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Agriculture and Rural Development as at 31 March 2026 and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 2 of 2025 (DoRA).

Basis for 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 responsibilities of the auditor-general 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' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

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

Emphasis of matter - Restatement of corresponding figures

6. As disclosed in note 43 to the financial statements, the corresponding figures for 31 March 2025 were restated as a result of an error in the financial statements of the department at, and for the year ended, 31 March 2026.

7. My opinion is not modified in respect of this matter.

Other matter - Unaudited supplementary schedules

8. The supplementary information set out on pages 262 to 269 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

9. My opinion is not modified in respect of this matter.

Responsibilities of the accounting officer for the financial statements

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

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

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

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

13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 211 - 214, forms part of my auditor's report.

Report on the audit of the annual performance report

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

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

Programme	Page numbers	Objective
Programme 2: Sustainable resources use and management	46-53	The purpose of the programme is to provide agricultural support services to land users to promote sustainable development and effective management of natural resources.
Programme 3: Agricultural producer support and development	54-68	The purpose of the programme is to provide support to producers through agricultural development programmes. It enables and supports the agricultural sector to actively contribute to economic growth, inclusion, equality and creation of decent work.

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

17. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the department's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets

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

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

Other matter

20. I draw attention to the matter below.

Achievement of planned targets

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

22. The tables that follow provide information on the achievement of planned targets and list the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 54 to 68.

Programme 3: Agricultural producer support and development

Targets achieved: 87% Budget spent: 100%		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Number of farmers trained through Comprehensive Agricultural Support Programme (CASP)	1 404	1 344
Number of producers supported by technical advisory services	9 760	9 246

Report on compliance with legislation

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

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

25. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the

department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

26. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

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

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

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

30. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

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

32. I did not identify any significant deficiencies in internal control.

Auditor General

Limpopo

31 July 2026

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

Communication with those charged with governance

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

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

Compliance with legislation - selected legislative requirements

The selected legislative requirements are as follows:

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

Legislation	Sections or regulations
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Public Service Regulations, 2016	Regulation 18(1); 18(2); 25(1)(e)(i); 25(1)(e)(iii)
State Information Technology Agency Act 88 of 1998	Section 7(3)

ANNUAL FINANCIAL STATEMENTS FOR DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

for the year ended

31 March 2026

ANNUAL FINANCIAL STATEMENTS
For the year ended 31 March 2026

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APPROPRIATION STATEMENT
For the year ended 31 March 2026

Appropriation per programme

	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. Administration	393 720	(91)	952	394 581	394 581	-	100%	374 803	374 803
2. Sustainable Resource Management Use and Management	196 523	-	(7 498)	189 025	176 192	12 833	93%	133 268	132 468
3. Agricultural Producer Support and Development	790 510	-	(242)	790 268	790 268	-	100%	756 335	739 468
4. Veterinary Services	227 027	-	6 489	233 516	233 516	-	100%	215 500	213 781
5. Research and Technology Development Services	95 015	-	5 441	100 456	100 456	-	100%	86 163	86 163
6. Agricultural Economic Services	84 298	-	(2 394)	81 904	81 904	-	100%	68 848	68 821
7. Agricultural Education and Training	170 153	-	(3 094)	167 059	167 059	-	100%	168 982	165 534
8. Rural Development	5 229	-	346	5 575	5 575	-	100%	4 653	4 653
Subtotal	**1 962 475**	**(91)**	**-**	**1 962 384**	**1 949 551**	**12 833**	**99%**	**1 808 552**	**1 785 691**
Statutory Appropriation	2 215	91	-	2 306	2 306	-	100%	2 249	2 249
Member's Remuneration	2 215	91	-	2 306	2 306	-	100%	2 249	2 249
TOTAL	**1 964 690**	**-**	**-**	**1 964 690**	**1 951 857**	**12 833**	**99%**	**1 810 801**	**1 787 940**

	2025/26		2024/25	
	Final Budget	Actual Expenditure	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000
Reconciliation with Statement of Financial Performance				
ADD:				
Departmental receipts	21 301		18 486	
Actual amounts per Statement of Financial Performance (Total revenue) Revenue)	**1 985 991**		**1 829 287**	
Actual amounts per Statement of Financial Performance (Total expenditure)		**1 951 857**		**1 787 940**

APPROPRIATION STATEMENT
For the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	**1 743 222**	**(41 524)**	**(7 562)**	**1 694 136**	**1 694 136**	**-**	**100%**	**1 565 242**	**1 560 445**
Compensation of employees	1 098 535	(2 111)	(3 117)	1 093 307	1 093 307	-	100%	1 026 611	1 026 611
Goods and services	644 687	(39 413)	(4 445)	600 829	600 829	-	100%	538 631	533 834
Transfers and subsidies	**41 864**	**893**	**3 117**	**45 874**	**45 874**	**-**	**100%**	**52 223**	**52 223**
Provinces and municipalities	792	(74)	(44)	674	674	-	100%	568	568
Public corporations and private enterprises	15 480	-	-	15 480	15 480	-	100%	23 000	23 000
Households	25 592	967	3 161	29 720	29 720	-	100%	28 655	28 655
Payments for capital assets	**179 604**	**40 631**	**4 445**	**224 680**	**211 847**	**12 833**	**94%**	**193 331**	**175 267**
Buildings and other fixed structures	152 987	22 643	4 445	180 075	167 242	12 833	93%	170 772	153 702
Machinery and equipment	26 617	17 988	-	44 605	44 605	-	100%	22 559	21 565
Payment for financial assets	**-**	**-**	**-**	**-**	**-**	**-**	**0%**	**5**	**5**
TOTAL	**1 964 690**	**-**	**-**	**1 964 690**	**1 951 857**	**12 833**	**99%**	**1 810 801**	**1 787 940**

APPROPRIATION STATEMENT
For the year ended 31 March 2026

Statutory Appropriation per Economic Classification

	2025/26							2024/25	
	Adjusted Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual Expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Economic classification									
Current payments	**2 215**	**91**	**-**	**2 306**	**2 306**	**-**	**100%**	**2 249**	**2 249**
Compensation of employees	2 215	91	-	2 306	2 306	-	100%	2 249	2 249
Total	**2 215**	**91**	**-**	**2 306**	**2 306**	**-**	**100%**	**2 249**	**2 249**

APPROPRIATION STATEMENT
For the year ended 31 March 2026

Programme 1: ADMINISTRATION

	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 OFFICE OF THE MEMBER OF THE EXECUTIVE COUNCIL	7 075	456	91	7 622	7 622	-	100%	5 974	5 974
2 SENIOR MANAGEMENT	69 186	(1 943)	59	67 302	67 302	-	100%	59 831	59 831
3 COMMUNICATION AND LIAISON SERVICES	11 624	(1 109)	(29)	10 486	10 486	-	100%	8 851	8 851
4 CORPORATE SERVICES	184 661	2 133	(766)	186 028	186 028	-	100%	184 726	184 726
5 FINANCIAL MANAGEMENT	121 174	372	1 597	123 143	123 143	-	100%	115 421	115 421
Total for sub programmes	**393 720**	**(91)**	**952**	**394 581**	**394 581**	**-**	**100%**	**374 803**	**374 803**
Economic classification									
Current payments	**373 746**	**(118)**	**1 790**	**375 418**	**375 418**	**-**	**100%**	**361 560**	**361 560**
Compensation of employees	263 726	(91)	150	263 785	263 785	-	100%	250 730	250 730
Goods and services	110 020	(27)	1 640	111 633	111 633	-	100%	110 830	110 830
Transfers and subsidies	**6 451**	**-**	**(809)**	**5 642**	**5 642**	**-**	**100%**	**7 049**	**7 049**
Provinces and municipalities	255	48	-	303	303	-	100%	207	207
Households	6 196	(48)	(809)	5 339	5 339	-	100%	6 842	6 842
Payments for capital assets	**13 523**	**27**	**(29)**	**13 521**	**13 521**	**-**	**100%**	**6 189**	**6 189**
Machinery and equipment	13 523	27	(29)	13 521	13 521	-	100%	6 189	6 189
Payment for financial assets	**-**	**-**	**-**	**-**	**-**	**-**	**0%**	**5**	**5**
Total	**393 720**	**(91)**	**952**	**394 581**	**394 581**	**-**	**100%**	**374 803**	**374 803**

APPROPRIATION STATEMENT
For the year ended 31 March 2026

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT USE AND MANAGEMENT	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 ENGINEERING SERVICES	55 899	857	2 232	58 988	58 988	-	100%	34 982	34 766
2 LAND CARE	81 734	5 615	-	87 349	87 349	-	100%	87 766	87 766
3 DISASTER RISK REDUCTION	58 890	(6 472)	(9 730)	42 688	29 855	12 833	70%	10 520	9 936
Total for sub programme	**196 523**	**-**	**(7 498)**	**189 025**	**176 192**	**12 833**	**93%**	**133 268**	**132 468**
Economic classification									
Current payments	**194 669**	**(24 419)**	**(8 012)**	**162 238**	**162 238**	**-**	**100%**	**124 192**	**123 976**
Compensation of employees	86 838	-	1 718	88 556	88 556	-	100%	76 238	76 238
Goods and services	107 831	(24 419)	(9 730)	73 682	73 682	-	100%	47 954	47 738
Transfers and subsidies	**1 000**	**-**	**514**	**1 514**	**1 514**	**-**	**100%**	**1 850**	**1 850**
Households	1 000	-	514	1 514	1 514	-	100%	1 850	1 850
Payments for capital assets	**854**	**24 419**	**-**	**25 273**	**12 440**	**12 833**	**49%**	**7 226**	**6 642**
Buildings and other fixed structures	300	24 419	-	24 719	11 886	12 833	48%	-	-
Machinery and equipment	554	-	-	554	554	-	100%	7 226	6 642
Total	**196 523**	**-**	**(7 498)**	**189 025**	**176 192**	**12 833**	**93%**	**133 268**	**132 468**

APPROPRIATION STATEMENT
For the year ended 31 March 2026

Programme 3: AGRICULTURAL PRODUCER SUPPORT AND DEVELOPMENT

	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 PRODUCER SUPPORT AND MANAGEMENT	232 186	(8 465)	(2 427)	221 294	221 294	-	100%	259 150	247 123
2 EXTENSION AND ADVISORY SERVICES	431 935	10 054	2 185	444 174	444 174	-	100%	427 792	427 506
3 FOOD SECURITY	126 389	(1 589)	-	124 800	124 800	-	100%	69 393	64 839
Total for sub programmes	**790 510**	**-**	**(242)**	**790 268**	**790 268**	**-**	**100%**	**756 335**	**739 468**
Economic classification									
Current payments	**646 195**	**(1 653)**	**(11 961)**	**632 581**	**632 581**	**-**	**100%**	**603 767**	**599 213**
Compensation of employees	372 046	(1 653)	(15 230)	355 163	355 163	-	100%	349 847	349 847
Goods and services	274 149	-	3 269	277 418	277 418	-	100%	253 920	249 366
Transfers and subsidies	**16 507**	**435**	**44**	**16 986**	**16 986**	**-**	**100%**	**13 112**	**13 112**
Provinces and municipalities	377	(122)	-	255	255	-	100%	266	266
Households	16 130	557	44	16 731	16 731	-	100%	12 846	12 846
Payments for capital assets	**127 808**	**1 218**	**11 675**	**140 701**	**140 701**	**-**	**100%**	**139 456**	**127 143**
Buildings and other fixed structures	116 898	(15 553)	11 675	113 020	113 020	-	100%	131 659	119 756
Machinery and equipment	10 910	16 771	-	27 681	27 681	-	100%	7 797	7 387
Total	**790 510**	**-**	**(242)**	**790 268**	**790 268**	**-**	**100%**	**756 335**	**739 468**

APPROPRIATION STATEMENT
For the year ended 31 March 2026

Programme 4: VETERINARY SERVICES	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 ANIMAL HEALTH	192 106	-	5 358	197 464	197 464	-	100%	184 687	184 687
2 VETERINARY PUBLIC HEALTH	12 496	(95)	231	12 632	12 632	-	100%	11 311	11 311
3 VETERINARY DIAGNOSTICS SERVICES	22 425	95	900	23 420	23 420	-	100%	19 502	17 783
Total for sub programmes	**227 027**	**-**	**6 489**	**233 516**	**233 516**	**-**	**100%**	**215 500**	**213 781**
Economic classification									
Current payments	218 411	(458)	3 536	221 489	221 489	-	100%	205 858	205 858
Compensation of employees	177 599	(458)	2 220	179 361	179 361	-	100%	163 818	163 818
Goods and services	40 812	-	1 316	42 128	42 128	-	100%	42 040	42 040
Transfers and subsidies	**1 054**	**458**	**3 024**	**4 536**	**4 536**	**-**	**100%**	**4 096**	**4 096**
Households	1 054	458	3 024	4 536	4 536	-	100%	4 096	4 096
Payments for capital assets	**7 562**	**-**	**(71)**	**7 491**	**7 491**	**-**	**100%**	**5 546**	**3 827**
Buildings and other fixed structures	6 219	(385)	(100)	5 734	5 734	-	100%	4 368	2 649
Machinery and equipment	1 343	385	29	1 757	1 757	-	100%	1 178	1 178
Total	**227 027**	**-**	**6 489**	**233 516**	**233 516**	**-**	**100%**	**215 500**	**213 781**

APPROPRIATION STATEMENT
For the year ended 31 March 2026

Programme 5: RESEARCH AND TECHNOLOGY DEVELOPMENT SERVICES

	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 AGRUCTURAL SERVICES	95 015	-	5 441	100 456	100 456	-	100%	86 163	86 163
Total for sub programme	**95 015**	**-**	**5 441**	**100 456**	**100 456**	**-**	**100%**	**86 163**	**86 163**
Economic classification									
Current payments	**93 120**	**(1 405)**	**4 876**	**96 591**	**96 591**	**-**	**100%**	**84 039**	**84 039**
Compensation of employees	65 846	-	4 960	70 806	70 806	-	100%	62 207	62 207
Goods and services	27 274	(1 405)	(84)	25 785	25 785	-	100%	21 832	21 832
Transfers and subsidies	**85**	**-**	**565**	**650**	**650**	**-**	**100%**	**848**	**848**
Provinces and municipalities	37	-	(25)	12	12	-	100%	19	19
Households	48	-	590	638	638	-	100%	829	829
Payments for capital assets	**1 810**	**1 405**	**-**	**3 215**	**3 215**	**-**	**100%**	**1 276**	**1 276**
Buildings and other fixed structures	1 523	1 108	-	2 631	2 631	-	100%	1 113	1 113
Machinery and equipment	287	297	-	584	584	-	100%	163	163
Total	**95 015**	**-**	**5 441**	**100 456**	**100 456**	**-**	**100%**	**86 163**	**86 163**

APPROPRIATION STATEMENT
For the year ended 31 March 2026

Programme 6: AGRICULTURAL ECONOMIC SERVICES

	2025/26							2024/25	
	Adjusted Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual Expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Sub programme									
1 PRODUCTION ECONOMICS AND MARKETING SUPPORT	48 928	1 096	1 253	51 277	51 277	-	100%	34 162	34 162
2 MACRO ECONOMICS SUPPORT	4 616	(625)	-	3 991	3 991	-	100%	3 336	3 336
3 AGRO-PROCESSING SUPPORT	30 754	(471)	(3 647)	26 636	26 636	-	100%	31 350	31 323
Total for sub programmes	**84 298**	**-**	**(2 394)**	**81 904**	**81 904**	**-**	**100%**	**68 848**	**68 821**
Economic classification									
Current payments	**54 252**	**(13 054)**	**1 191**	**42 389**	**42 389**	**-**	**100%**	**38 798**	**38 771**
Compensation of employees	37 434	-	1 253	38 687	38 687	-	100%	34 847	34 847
Goods and services	16 818	(13 054)	(62)	3 702	3 702	-	100%	3 951	3 924
Transfers and subsidies	**15 564**	**-**	**-**	**15 564**	**15 564**	**-**	**100%**	**23 050**	**23 050**
Public corporations and private enterprises	15 480	-	-	15 480	15 480	-	100%	23 000	23 000
Households	84	-	-	84	84	-	100%	50	50
Payments for capital assets	**14 482**	**13 054**	**(3 585)**	**23 951**	**23 951**	**-**	**100%**	**7 000**	**7 000**
Buildings and other fixed structures	14 482	13 054	(3 585)	23 951	23 951	-	100%	7 000	7 000
Total	**84 298**	**-**	**(2 394)**	**81904**	**81904**	**-**	**100%**	**68 848**	**68 821**

APPROPRIATION STATEMENT
For the year ended 31 March 2026

Programme 7: AGRICULTURAL EDUCATION AND TRAINING

	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 HIGHER EDUCATION AND TRAINING	169 473	(20)	(3 094)	166 359	166 359	-	100%	166 850	163 402
2 AGRICULTURE SKILLS DEVELOPMENT	680	20	-	700	700	-	100%	2 132	2 132
Total for sub programmes	**170 153**	**-**	**(3 094)**	**167 059**	**167 059**	**-**	**100%**	**168 982**	**165 534**
Economic classification									
Current payments	**155 385**	**(508)**	**672**	**155 549**	**155 549**	**-**	**100%**	**140 126**	**140 126**
Compensation of employees	88 136	-	1 578	89 714	89 714	-	100%	82 527	82 527
Goods and services	67 249	(508)	(906)	65 835	65 835	-	100%	57 599	57 599
Transfers and subsidies	**1 203**	**-**	**(221)**	**982**	**982**	**-**	**100%**	**2 218**	**2 218**
Provinces and municipalities	123	-	(19)	104	104	-	100%	76	76
Households	1 080	-	(202)	878	878	-	100%	2 142	2 142
Payments for capital assets	**13 565**	**508**	**(3 545)**	**10 528**	**10 528**	**-**	**100%**	**26 638**	**23 190**
Buildings and other fixed structures	13 565	-	(3 545)	10 020	10 020	-	100%	26 632	23 184
Machinery and equipment	-	508	-	508	508	-	100%	6	6
Total	**170 153**	**-**	**(3 094)**	**167 059**	**167 059**	**-**	**100%**	**168 982**	**165 534**

APPROPRIATION STATEMENT
For the year ended 31 March 2026

Programme 8: RURAL DEVELOPMENT									
	2025/26							2024/25	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 RURAL DEVELOPMENT COORDINATION	5 229	-	346	5 575	5 575	-	100%	4 653	4 653
Total for sub programme	**5 229**	**-**	**346**	**5 575**	**5 575**	**-**	**100%**	**4 653**	**4 653**
Economic classification									
Current payments	**5 229**	**-**	**346**	**5 575**	**5 575**	**-**	**100%**	**4 653**	**4 653**
Compensation of employees	4 695	-	234	4 929	4 929	-	100%	4 148	4 148
Goods and services	534	-	112	646	646	-	100%	505	505
Total	**5 229**	**-**	**346**	**5 575**	**5 575**	**-**	**100%**	**4 653**	**4 653**

NOTES TO APPROPRIATION STATEMENT
For the year ended 31 March 2026

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

Detail of these transactions can be viewed in the note on Transfers and subsidies and Annexure 1 (A-H) 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 to Payments for financial assets to the Annual Financial Statements.

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

4.1 Per programme

Programme	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Budget %
Administration	394 581	394 581	-	0,00%
Sustainable Resource Management use and Management	189 025	176 192	12 833	6,79%
Agricultural Producer Support and Development	790 268	790 268	-	0,00%
Veterinary Services	233 516	233 516	-	0,00%
Research and Technology Development Services	100 456	100 456	-	0,00%
Agricultural Economic Services	81 904	81 904	-	0,00%
Agricultural Education and Training	167 059	167 059	-	0,00%
Rural Development	5 575	5 575	-	0,00%
Total	**1 962 384**	**1 949 551**	**12 833**	**0,65%**

The underspending was due to delays in implementation of Disaster projects (Floods), additional budget of R25 million received during budget adjustment period to rehabilitated farms damaged during March 2025 floods disaster. The department to request rollover to finalize the projects.

4.2 Per economic classification

Economic classification	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Budget %
Current expenditure	**1 694 136**	**1 694 136**	**-**	**0,00%**
Compensation of employees	1 093 307	1 093 307	-	0,00%
Goods and services	600 829	600 829	-	0,00%
Transfers and subsidies	**45 874**	**45 874**	**-**	**0,00%**
Provinces and municipalities	674	674	-	0,00%
Public corporations and private enterprises	15 480	15 480	-	0,00%
Households	29 720	29 720	-	0,00%
Payments for capital assets	**224 680**	**211 847**	**12 833**	**5,71%**
Buildings and other fixed structures	180 075	167 242	12 833	7,13%
Machinery and equipment	44 605	44 605	-	0,00%

NOTES TO APPROPRIATION STATEMENT
For the year ended 31 March 2026

Total	**1 964 690**	**1 951 857**	**12 833**	**0,65%**

The underspending was due to delays in implementation of Disaster projects (Floods), additional budget of R25 million received during budget adjustment period to rehabilitated farms damaged during March 2025 floods disaster. The department to request rollover to finalize the projects.

4.3 Per conditional grant

Conditional grant	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Budget %
CASP	283 660	270 899	12 761	4,50%
Illima/Letsema	83 584	83 532	52	0,06%
Land Care	14 287	14 287	-	0,00%
EPWP	5 289	5 286	3	0,06%
Total	**386 820**	**374 004**	**12 816**	**3,31%**

CASP –The underspending was due to delays in implementation of Disaster projects (Floods), additional budget of R25 million received during budget adjustment period to rehabilitated farms damaged during March 2025 floods disaster. The department to request rollover to finalize the projects.

4.4 Per Statutory Appropriation

Statutory Appropriation	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Budget %
	2 306	2 306	-	0,00%
Total	**2 306**	**2 306**	**-**	**0,00%**

STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
REVENUE			
Annual appropriation	1	1 962 384	1 808 552
Statutory appropriation	2	2 306	2 249
Departmental revenue	3	21 301	18 486
TOTAL REVENUE		**1 985 991**	**1 829 287**
EXPENDITURE			
Current expenditure			
Compensation of employees	4	1 093 305	1 026 612
Goods and services	5	600 832	533 820
Total current expenditure		**1 694 137**	**1 560 432**
Transfers and subsidies			
Transfers and subsidies	7	45 875	52 223
Total transfers and subsidies		**45 875**	**52 223**
Expenditure for capital assets			
Tangible assets	8	211 845	175 267
Total expenditure for capital assets		**211 845**	**175 267**
Unauthorised expenditure approved without funding		-	13
Payments for financial assets	6	**-**	**5**
TOTAL EXPENDITURE		**1 951 857**	**1 787 940**
SURPLUS/(DEFICIT) FOR THE YEAR		**34 134**	**41 347**
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		12 833	22 861
Annual appropriation		17	7 054
Conditional grants		12 816	15 807
Departmental revenue and NRF Receipts	12	21 301	18 486
SURPLUS/(DEFICIT) FOR THE YEAR		**34 134**	**41 347**

STATEMENT OF FINANCIAL POSITION
as at 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
ASSETS			
Current Assets		**38 098**	**46 227**
Cash and cash equivalents	9	29 808	18 666
Receivables	10	8 290	27 561
Non-Current Assets		**252**	**348**
Receivables	10	252	348
TOTAL ASSETS		**38 350**	**46 575**
LIABILITIES			
Current Liabilities		**33 343**	**41 777**
Voted funds to be surrendered to the Revenue Fund	11	12 833	22 861
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	12	7 992	13 789
Payables	13	12 518	5 127
TOTAL LIABILITIES		**33 343**	**41 777**
NET ASSETS		**5 007**	**4 798**

	Note	2025/26 R'000	2024/25 R'000
Represented by:			
Recoverable revenue		5 007	4 798
TOTAL		**5 007**	**4 798**

CASH FLOW STATEMENT
for the year ended 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		1 983 629	1 829 287
Annual appropriated funds received	1.1	1 962 384	1 808 552
Statutory appropriated funds received	2	2 306	2 249
Departmental revenue received	3	18 806	18 440
Interest received	3.2	133	46
Net (increase)/ decrease in working capital		26 662	(18 811)
(Surrendered to) / Received from the Revenue Fund	11,12	(49 959)	(78 418)
Current payments		(1 694 137)	(1 560 432)
Payments for financial assets	6	-	(5)
Transfers and subsidies paid		(45 875)	(52 223)
Net cash flow available from operating activities	14	**220 320**	**119 398**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	8	(211 845)	(175 267)
Proceeds from sale of capital assets	3.3	2 362	-
(Increase)/decrease in non-current receivables	10	96	(33)
Net cash flows from investing activities		**(209 387)**	**(175 300)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		209	311
Net cash flows from financing activities		**209**	**311**
Net increase/ (decrease) in cash and cash equivalents		11 142	(55 591)
Cash and cash equivalents at beginning of period		18 666	74 257
Cash and cash equivalents at end of period	15	**29 808**	**18 666**

STATEMENT OF CHANGE IN NET ASSETS as at 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
Recoverable revenue			
Opening balance		4 798	4 487
Transfers		209	311
Recoverable revenue written off	6	-	(5)
Debts revised		(6)	(66)
Debts recovered (included in departmental revenue)		(505)	(806)
Debts raised		720	1 188
Closing balance		5 007	4 798
Unauthorised expenditure			
Opening balance		-	(13,00)
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	13
Current		-	13
Closing balance		-	-
TOTAL		**5 007**	**4 798**

NOTE TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies

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

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

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

1.	**Basis of preparation** The financial statements have been prepared in accordance with the Modified Cash Standard.
2.	**Going concern** The financial statements have been on a going concern basis.
3.	**Presentation currency** Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department
4.	**Rounding** Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5.	**Foreign currency translation** Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6.	**Comparative information**
6.1	**Prior period comparative information** Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.
6.2	**Current year comparison with budget** A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.
7.	**Revenue**
7.1	**Appropriated funds**

	Appropriated funds comprise of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation, which are direct charges against the Revenue Fund authorised in terms of enabling legislation). Appropriated funds are recognised as revenue 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 those adjustments become effective. Appropriated funds are measured at the amount's receivable. The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.
7.2	**Departmental revenue** Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Departmental revenue is measured at the cash amount received. In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.
7.3	**Accrued departmental revenue** Accruals in respect of departmental revenue are recorded in the notes to the financial statements when: • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. The accrued revenue is measured at the fair value of the consideration receivable. Write-offs are made according to the department's debt write-off policy.
8.	**Expenditure**
8.1	**Compensation of employees**
8.1.1	**Salaries and wages** Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	**Social contributions** Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment. Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.
8.2	**Other expenditure** Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of

	payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold. Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.
8.3	**Accruals and payables not recognised** Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.
8.4	**Leases**
8.4.1	**Operating leases** Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue. The operating lease commitments are recorded in the notes to the financial statements.
8.4.2	**Finance leases** Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. At commencement of the finance lease term, finance lease assets acquired are recorded and measured at: • the fair value of the lease asset; or if lower, • the present value of the minimum lease payment. Finance lease assets acquired prior to 1 April 2024, are recorded and measured at the present value of the minimum lease payments.
9.	**Cash and cash equivalents** Cash and cash equivalents are stated at cost in the statement of financial position. Bank overdrafts are shown separately on the face of the statement of financial position as a current liability. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.
10.	**Prepayments and advances** Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost. Prepayments and advances expensed before 1 April 2024 are recorded until goods, services or capital assets are received, or the funds are utilised in accordance with the contractual agreement.
11.	**Receivables** Receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written off.

	Write-offs are made according to the department's write-off policy.
12.	**Payables** Payables recognised in the statement of financial position are recognised at cost.
13.	**Capital assets**
13.1	**Immovable capital assets** Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.
13.2	**Movable capital assets** Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Biological assets are subsequently carried at fair value. Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.
13.3	**Intangible capital assets** Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.

	Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.
13.4	**Project costs: Work-in-progress** Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.
14.	**Provisions and contingents**
14.1	**Provisions** Provisions are recorded in the notes to the financial statements when a present legal or constructive obligation exists as a result of past events, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
14.2	**Contingent liabilities** Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.
14.3	**Contingent assets** Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.
14.4	**Capital commitments** Capital commitments are recorded at cost in the notes to the financial statements.
15.	**Unauthorised expenditure** Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either: • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or

	• approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. Unauthorised expenditure recorded in the notes to the financial statements comprise of • unauthorised expenditure that was under assessment in the previous financial year. • unauthorised expenditure relating to previous financial year and identified in the current year; and • Unauthorised incurred in the current year.
16.	**Fruitless and wasteful expenditure** Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written off as irrecoverable. Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of: • fruitless and wasteful expenditure that was under assessment in the previous financial year; • fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and • fruitless and wasteful expenditure incurred in the current year.
17.	**Irregular expenditure** Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of: • irregular expenditure that was under assessment in the previous financial year; • irregular expenditure relating to previous financial year and identified in the current year; and • irregular expenditure incurred in the current year.
18.	**Changes in accounting policies, estimates and errors** Changes in accounting policies are applied in accordance with MCS requirements. Changes in accounting estimates are applied prospectively in accordance with MCS requirements. Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities, and net assets for the earliest period for which retrospective restatement is practicable.
19.	**Events after the reporting date**

	Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.
20.	**Principal-Agent arrangements** The department is party to a principal-agent arrangement for infrastructure developments. In terms of the arrangement the department is the principal and is responsible for identification, prioritization, and budget for these infrastructure developments. All related revenues, expenditures, assets, and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.
21.	**Recoverable revenue** Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written off.
22.	**Related party transactions** Related party transactions within the MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. The full compensation of key management personnel is recorded in the notes to the financial statements.
23.	**Inventories** At the date of acquisition, inventories are recognised at cost in the statement of financial performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. Inventories are subsequently measured at the lower of cost and net realisable value or were intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value. The cost of inventories is assigned by using the weighted average cost basis.
24.	**Employee benefits** The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note. Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date. The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

NOTE TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

PART B: EXPLANATORY NOTES

1 Annual Appropriation

1.1 Annual Appropriation

	2025/26		2024/25	
	Final Budget	Actual Funds Received	Final Budget	Appropriation Received
Programmes	**R'000**	**R'000**	**R'000**	**R'000**
Administration	394 581	394 581	383 774	383 774
Sustainable Resource Management Use and Management	189 025	189 025	144 837	144 837
Agricultural Producer Support and Development	790 268	790 268	733 635	733 635
Veterinary Services	233 516	233 516	214 463	214 463
Research and Technology Development Services	100 456	100 456	93 138	93 138
Agricultural Economic Services	81 904	81 904	67 407	67 407
Agricultural Education and Training	167 059	167 059	166 328	166 328
Rural Development	5 575	5 575	4 970	4 970
Total	**1 962 384**	**1 962 384**	**1 808 552**	**1 808 552**

1.2 Conditional grants

	Note	2025/26 R'000	2024/25 R'000
Total grants received	31	386 820	345 860

The conditional grant comprises of CASP R283 660 million, Letsema R83 584million, Land Care R14 287million and EPWP R5 289million

2. Statutory Appropriation

	2025/26 R'000	2024/25 R'000
Member's remuneration	2 306	2 249
Actual Statutory Appropriation received	**2 306**	**2 249**

NOTE TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

3. Departmental Revenue

	Note	2025/26 R'000	2024/25 R'000
Sales of goods and services other than capital assets	*3.1*	17 489	17 580
Interest, dividends and rent on land	*3.2*	162	63
Sales of capital assets	*3.3*	2 362	-
Transactions in financial assets and liabilities	*3.4*	1 288	843
Total revenue collected		**21 301**	**18 486**

Increase is a result of the auction mainly of capital assets

3.1 Sales of goods and services other than capital assets

	Note	2025/26 R'000	2024/25 R'000
Sales of goods and services produced by the department		17 272	17 577
Sales by market establishment		17 272	17 577
Sales of scrap, waste and other used current goods		217	3
Total	*3*	**17 489**	**17 580**

Less sale of good produced by the department resulted in slight decrease in revenue during the year under review

3.2 Interest, dividends and rent on land

	Note	2025/26 R'000	2024/25 R'000
Interest		133	46
Rent on land		29	17
Total	*3*	**162**	**63**

Interests charged to long outstanding debts

3.3 Sales of capital assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		2 362	-
Machinery and equipment		2 343	-
Biological assets		19	-
Total	*3*	**2 362**	**-**

This is the proceeds from sale of capital assets because of the auction held

3.4 Transactions in financial assets and liabilities

	Note	2025/26 R'000	2024/25 R'000
Receivables		365	461
Other Receipts including Recoverable Revenue		923	382
Total	*3*	**1 288**	**843**

3.5 Gifts, donations and sponsorships received in-kind (not included in the main note or sub note)

	Note	2025/26 R'000	2024/25 R'000
Donations		219	657
Total	*ANNEX 1D*	**219**	**657**

These are assets, services and consumables donated to Tompi Seleka college from AGRISETA

4 Compensation of Employees

4.1 Analysis of balance

	Note	2025/26 R'000	2024/25 R'000
Salaries and wages			
Basic salary		770 550	729 758
Performance award		-	-
Service Based		1 497	2 354
Compensative/circumstantial		7 949	7 524
Periodic payments		-	64
Other non-pensionable allowances		139 777	129 103
Total		**919 773**	**868 803**

Inflationary increases

4.2 Social Contributions

Employer contributions	Note	2025/26 R'000	2024/25 R'000
Pension		97 608	92 169
Medical		70 834	61 645
UIF		12	16
Bargaining council		282	243
Insurance		4 796	3 736
Total		**173 532**	**157 809**
Total compensation of employees		**1 093 305**	**1 026 612**
Average number of employees		1 991	2 042

The reduction of the number of employees is because during the year under review officials left the system and there was delay in filling the posts due to job evaluation process,

5 Goods and services

	Note	2025/26 R'000	2024/25 R'000
Administrative fees		307	-
Advertising		1 693	98
Minor assets	*5.1*	1 011	86
Bursaries (employees)		1 919	-
Catering		2 962	2 590
Communication		17 335	17 707
Computer services	*5.2*	22 940	33 197
Consultants: Business and advisory services		191	155
Infrastructure and planning services		730	663
Legal services		1 245	905
Contractors		1 586	2 637
Agency and support / outsourced services		40 741	38 930
Audit cost – external	*5.3*	8 029	7 255
Fleet services		14 633	13 064
Inventories	*5.4*	124 312	107 947
Consumables	*5.5*	15 597	14 560
Operating leases		34 108	35 719
Property payments	*5.6*	202 122	158 679
Rental and hiring		544	406
Transport provided as part of the departmental activities		466	569
Travel and subsistence	*5.7*	84 039	77 186
Venues and facilities		7 171	7 122
Training and development		7 658	7 006
Other operating expenditure	*5.8*	9 493	7 339
Total		**600 832**	**533 820**

Disaster allocations

5.1 Minor assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		**1 011**	**86**
Machinery and equipment		1 011	86
Total	*5*	**1 011**	**86**

The purchase of the office and agriculture equipment resulted in the increase in minor assets

5.2 Computer services

	Note	2025/26 R'000	2024/25 R'000
SITA computer services		22 922	33 197
External computer service providers		18	-
Total	*5*	**22 940**	**33 197**

The reduction is because in the previous financial year the department incurred cost of disaster recovery service

5.3 Audit cost – external

	Note	2025/26 R'000	2024/25 R'000
Regularity audits		8 029	7 255
Total	*5*	**8 029**	**7 255**

Increase is due to price increase of 5% by Auditor General South Africa

5.4 Inventories

	Note	2025/26 R'000	2024/25 R'000
Clothing material and accessories		-	4 992
Farming supplies		99 676	77 352
Fuel, oil and gas		915	1 186
Materials and supplies		3 681	1 220
Medical supplies		912	1 365
Medicine		12 763	18 716
Other supplies	*5.4.1*	6 365	3 116
Total		**124 312**	**107 947**

5.4.1 Other Supplies

	Note	2025/26 R'000	2024/25 R'000
Assets for distribution		6 365	3 116
Machinery and equipment		4 119	2 330
Other assets for distribution		2 246	786
Total	*5.4*	**6 365**	**3 116**

The department bought tractor and chicks for the farmers

5.5 Consumables

	Note	2025/26 R'000	2024/25 R'000
Consumable supplies		13 545	11 432
Uniform and clothing		9 267	8 153
Household supplies		2 253	1 890
Building material and supplies		29	-
IT consumables		105	49
Other consumables		1 891	1 340
Stationery, printing and office supplies		2 052	3 128
Total	*5*	**15 597**	**14 560**

Inflationary increase

5.6 Property payments

	Note	2025/26 R'000	2024/25 R'000
Municipal services		20 181	19 609
Property maintenance and repairs		35 513	11 377
Other		146 428	127 693
Total	*5*	**202 122**	**158 679**

The increase is mainly attributed by Security which is included in other. Other is expenditure for Safety &Security, Firefighting/Protective Services and cleaning services

5.7 Travel and subsistence

	Note	2025/26 R'000	2024/25 R'000
Local		82 891	76 811
Foreign		1 148	375
Total	***5***	**84 039**	**77 186**

Increase due to more participation of international programs

5.8 Other operating expenditure

	Note	2025/26 R'000	2024/25 R'000
Professional bodies, membership and subscription fees		8 420	5 785
Resettlement costs		895	1 434
Other		178	120
Total	***5***	**9 493**	**7 339**

Increase is due to among others AGRISETA subscription fees

6 Payments for financial assets

	Note	2025/26 R'000	2024/25 R'000
Debts written off	6.1	-	5
Total		**-**	**5**

7. Transfers and Subsidies

	Note	2025/26 R'000	2024/25 R'000
Provinces and municipalities	*32*	673	568
Public corporations and private enterprises	*ANNEX 1A*	15 480	23 000
Households	*ANNEX 1B*	29 722	28 655
Total		**45 875**	**52 223**

Majeje citrus and Makgoba projects are the only projects that received the transfers during the year under review and that resulted in the decrease as compared to previous financial year where three projects received the transfers

7.1 Gifts, donations and sponsorships made in kind (not included in the main note)

	Note	2025/26 R'000	2024/25 R'000
Sponsorships	*ANNEX 1J*	-	18
Total		**-**	**18**

8. Expenditure for capital assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		**211 845**	**175 267**
Buildings and other fixed structures		167 240	153 702
Machinery and equipment		44 605	21 565
Total		**211 845**	**175 267**

The increase is because of the motor vehicles that were bought and infrastructure projects constructed during the year under review, and the amount included the finance lease expenditure of R8 041 million

8.1 Analysis of funds utilised to acquire capital assets - Current year

	2025/26	
	Voted Funds	TOTAL
	R'000	R'000
Tangible capital assets	**211 845**	**211 845**
Buildings and other fixed structures	167 240	167 240
Machinery and equipment	44 605	44 605
Total	**211 845**	**211 845**

The increase is because of the motor vehicles that were bought and infrastructure projects constructed during the year under review, and the amount included the finance lease expenditure of R8 041 million

8.2 Analysis of funds utilised to acquire capital assets - Prior year

	2024/25	
	Voted Funds	TOTAL
	R'000	R'000
Tangible capital assets	**175 267**	**175 267**
Buildings and other fixed structures	153 702	153 702
Machinery and equipment	21 565	21 565
Total	**175 267**	**175 267**

8.3 Finance lease expenditure included in Expenditure for capital assets

	Note	2025/26 R'000	2024/25 R'000
Machinery and equipment		8 041	7 270
Total		**8 041**	**7 270**

The finance lease expenditure emanates from the lease agreement the department has for cell phone gadgets and photocopy machines

9. Cash and Cash Equivalents

	Note	2025/26 R'000	2024/25 R'000
Consolidated Paymaster General Account		29 808	18 666
Total		**29 808**	**18 666**

10 Receivables

		2025/26			2024/25		
		Current	Non-current	Total	Current	Non-current	Total
	Note	R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	*10.1*	2 990		2 990	22 659	-	22 659
Recoverable expenditure	*10.2*	42		42	46	-	46
Staff debt	*10.3*	862	252	1 114	658	348	1 006
Other receivables	*10.4*	4 396		4 396	4 198	-	4 198
Total		**8 290**	**252**	**8 542**	**27 561**	**348**	**27 909**

The decrease emanated from the payment received from National Agriculture for claims recoverable

NOTE TO THE ANNUAL FINANCIAL STATEMENTS
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10.1 Claims recoverable

	Note	2025/26 R'000	2024/25 R'000
National departments		2 990	22 659
Total	*10*	**2 990**	**22 659**

National Agriculture paid the amount of R19 6million as part payment of the debt

10.2 Recoverable expenditure

	Note	2025/26 R'000	2024/25 R'000
Group major categories, but list material items			
Sal: Reversal Control: CA		38	7
Sal: Tax Debt:CA		4	39
Total	*10*	**42**	**46**

10.3 Staff debt

	Note	2025/26 R'000	2024/25 R'000
Group major categories, but list material items			
Staff Debt		441	384
Damage and Losses		79	84
Salary Overpayment		547	531
Tax Debt		47	7
Total	*10*	**1 114**	**1 006**

10.4 Other receivables

	Note	2025/26 R'000	2024/25 R'000
Group major categories, but list material items			
Suppliers		4 396	4 198
Total	*10*	**4 396**	**4 198**

No new debt was created however the increase emanated from the interest charged on the debts

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11 Voted Funds to be surrendered to the Revenue Fund / (Voted funds receivable)

	Note	2025/26 R'000	2024/25 R'000
Opening balance		22 861	67 498
As restated		22 861	67 498
Transfer from Statement of Financial Performance (as restated)		12 833	22 861
Received / (Paid) during the year		(22 861)	(67 498)
Closing balance		**12 833**	**22 861**

11.1 Reconciliation of unspent conditional grants

	Note	2025/26 R'000	2024/25 R'000
Opening balance		15 807	32 677
Total conditional grants received	1.2	386 820	345 860
Total conditional grants spent		(374 004)	(330 053)
Unspent conditional grants to be surrendered		28 623	48 484
Less: Paid to the Provincial Revenue Fund by Provincial department		(15 807)	(32 677)
Approved for rollover		(15 807)	(24 900)
Not approved for rollover		-	(7 777)
Closing balance		**12 816**	**15 807**

12 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund

	Note	2025/26 R'000	2024/25 R'000
Opening balance		13 789	6 223
As restated		13 789	6 223
Transfer from Statement of Financial Performance (as restated)		21 301	18 486
Paid during the year		(27 098)	(10 920)
Closing balance		**7 992**	**13 789**

13 Payables - current

	Note	2025/26 R'000	2024/25 R'000
Clearing accounts	*13.1*	3 432	1 173
Other payables	*13.2*	9 086	3 954
Total		**12 518**	**5 127**

Department received funds from AGRISETA and National agriculture for 2026 academic year

13.1 Clearing accounts

Description	*Note*	2025/26 R'000	2024/25 R'000
Identify major categories, but list material amounts			
Sal: Income Tax		2 846	1 129
Sal:ACB Recall Acc		-	22
Sal: Bargaining Councils:CL		-	1
Sal:Pension Fund:CL		586	20
Sal:UIF CL		-	1
Total	*13*	**3 432**	**1 173**

13.2 Other payables

	Note	2025/26 R'000	2024/25 R'000
Identify major categories, but list material amounts			
Payable: ADV National (Agri-Seta)		9 086	3 954
Total		**9 086**	**3 954**

AGRISETA funds received

14 Net cash flow available from operating activities

	Note	2025/26 R'000	2024/25 R'000
Net surplus/(deficit) as per Statement of Financial Performance		34 134	41 347
Add back noncash/cash movements not deemed operating activities		186 186	78 051
(Increase)/decrease in receivables		19 271	(20 693)
Increase/(decrease) in payables – current		7 391	1 882
Proceeds from sale of capital assets		(2 362)	-
Expenditure on capital assets		211 845	175 267
Surrenders to / Received from the Revenue Fund		(49 959)	(78 418)
Other non-cash items			13
Net cash flow generated by operating activities		**220 320**	**119 398**

15 Reconciliation of cash and cash equivalents for cash flow purposes

	Note	2025/26 R'000	2024/25 R'000
Consolidated Paymaster General account		29 808	18 666
Total		**29 808**	**18 666**

16 Contingent liabilities and contingent assets

16.1 Contingent liabilities

Liable to	Nature	Note	2025/26 R'000	2024/25 R'000
Claims against the department		*Annex 2A*	3 295	3 097
Intergovernmental contingent liabilities		*Annex 5*	301	-
Total			**3 596**	**3 097**

The amount disclosed does not represent the actual amount the department will incur but an estimate after taking into consideration the time value for money. The claims will only be settled based on the court decision or the agreement between the department and the claimant. and based on the prior years' experience there are no possibilities of reimbursement. Intergovernmental Contingent liabilities resulted from the dispute between the two departments regarding the employee who was seconded to the department and transferred to the department of Agriculture in December 2025.

17 Capital commitments

	Note	2025/26 R'000	2024/25 R'000
Buildings and other fixed structures		52 091	77 173
Total		**52 091**	**77 173**

Most projects are completed.

18 Accruals and payables not recognised

18.1 Accruals

	2025/26			2024/25
	30 days	30+ days	Total	Total
Listed by economic classification	R'000	R'000	R'000	R'000
Goods and services	8 339	1 251	9 590	16 682
Interest and rent on land			-	319
Transfers and subsidies	18		18	688
Capital assets	216		216	-
Other	1 084		1 084	-
Total	**9 657**	**1 251**	**10 908**	**17 689**

	Note	2025/26 R'000	2024/25 R'000
Intergovernmental accruals (included above)	*Annex 5*	1 789	2 337

18.2 Payables not recognised

	2025/26			2024/25
	30 days	30+ days	Total	Total
Listed by economic classification	R'000	R'000	R'000	R'000
Goods and services	41 911		41 911	1 825
Transfers and subsidies			-	1 253
Capital assets	8 030		8 030	-
Other	514		514	22
Total	**50 455**	**-**	**50 455**	**3 100**

	Note	2025/26 R'000	2024/25 R'000
Intergovernmental payables not recognised (included above)	*Annex 5*	6 918	217

19 Employee benefits

	Note	2025/26 R'000	2024/25 R'000
Leave entitlement		58 297	59 346
Service bonus		31 707	30 759
Performance awards		19 943	19 814
Capped leave		83 155	100 759
Other		2 521	1 718
Total		**195 623**	**212 396**

The decrease in employee benefits is because of the capped leave that not all employees have and as and when the employees exit the department the balance continues to decrease. The leave entitlement is recognised as a net amount after taking into consideration the negative leave amount of R190 000 emanating from officials who took leave days before they are accrued to them, in case where an employee's employment is terminated, negative leave will be recovered from them. Included in Other is long service awards liabilities; Performance awards are 2% of wage bill of 2026/27 estimation for pay pression for qualifying officials.

20 Lease commitments

20.1 Operating leases

	2025/26		2024/25	
	Buildings and other fixed structures	**Total**	**Buildings and other fixed structures**	**Total**
	R'000	**R'000**	**R'000**	**R'000**
Not later than 1 year	620	620	1 405	1 405
Later than 1 year and not later than 5 years	1 741	1 741	1 862	1 862
Later than five years	5 720	5 720	6 220	6 220
Total lease commitments	**8 081**	**8 081**	**9 487**	**9 487**

The department is currently having 14 month to month lease agreements because of the contract that expired, this has resulted in the decrease of operating lease agreement.

20.2 Finance leases

	2025/26		2024/25	
	Machinery and equipment	**Total**	**Machinery and equipment**	**Total**
	R'000	**R'000**	**R'000**	**R'000**
Not later than 1 year	1 902	1 902	7 079	7 079
Later than 1 year and not later than 5 years	522	522	2 041	2 041
Total lease commitments	**2 424**	**2 424**	**9 120**	**9 120**

The finance lease commitments consist of the cell phone gadgets and photocopy machines contracts that the department have with service providers and the decrease resulted from the expired contracts.

21 Accrued departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Sales of goods and services other than capital assets		18 124	16 068
Total		**18 124**	**16 068**

21.1 Analysis of accrued departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Opening balance		16 068	16 080
Less: Amounts received		14 083	15 026
Add: Amounts recorded		17 803	16 901
Other (Payables)		(1 664)	(1 887)
Closing balance		**18 124**	**16 068**

21.2 Impairment of accrued departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Estimate of impairment of accrued departmental revenue		8 948	-
Total		**8 948**	**-**

All reasonable steps have been taken to recover the debt, and the department is convinced that recovery of the would be uneconomical and recovery would cause undue hardship to the debtors.

22 Unauthorised, Irregular and Fruitless and wasteful expenditure

	Note	2025/26 R'000	2024/25 R'000
Irregular expenditure		-	1 357
Fruitless and wasteful expenditure		200	1
Total		**200**	**1 358**

Penalty paid on license

23 Related party transactions

In-kind goods and services (provided)/received	**Note**	**2025/26 R'000**	**2024/25 R'000**
List in kind goods and services between department and related party			
Provincial Treasury - Audit Committee service		640	764
Provincial Treasury - Internal Audit Service		3 570	3 973
Total		**4 210**	**4 737**

Provincial Treasury provides the shared services in respect of Audit Committee and Internal Audit services, and all other provincial departments are related to each other because they are governed by same legislature

24 Key management personnel

	2025/26 R'000	**2024/25 R'000**
Political office bearers (provide detail below)	2 306	2 249
Officials: Member of Executive		-
level 15-16	1 961	-
level 14	10 948	12 106
		-
Family members of key management personnel	886	860
Total	**16 101**	**15 215**

The department appointed the Head of Department in the current year that resulted in the increase of the Key Management Personnel expenditure

25 Provisions

	2025/26 R'000	**2024/25 R'000**
Retention	11 679	10 339
Total	**11 679**	**10 339**

The department repairs existing irrigation systems and construction of buildings on behalf of the farmers, the categories are fixed structure and equipment. When the projects are implemented, the provision is made by withholding retention on the work done which will be paid out to the service providers when the projects reach final completion. the department does not benefit economically because these are part of the department mandates

25.1 Reconciliation of movement in provisions

	2025/26		**2024/25**	
	Retention R'000	**Total provisions R'000**	**Retention R'000**	**Total provisions R'000**
Opening balance	10 339	10 339	9 974	9 974
Increase in provision	7 887	7 887	6 647	6 647
Settlement of provision	(6 547)	(6 547)	(6 282)	(6 282)
Closing balance	**11 679**	**11 679**	**10 339**	**10 339**

The department repairs existing irrigation systems and construction of buildings on behalf of the farmers, the categories are fixed structure and equipment. When the projects are implemented, the provision is made by withholding retention on the work done which will be paid out to the service providers when the projects reach final completion. the department does not benefit economically because these are part of the department mandates

26 Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26				
	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	**308 818**		**36 951**	**15 918**	**329 851**
Transport assets	88 469		23 190	3 643	108 016
Computer equipment	98 375		8 549	9 157	97 767
Furniture and office equipment	19 913		2 115	641	21 387
Other machinery and equipment	102 061		3 097	2 477	102 681
BIOLOGICAL ASSETS	**97**	**1 467**	**-**	**444**	**1 120**
Biological assets	97	1 467		444	1 120
FINANCE LEASE ASSETS	**15 397**		**1 066**	**11 351**	**5 112**
Finance lease assets	15 397		1 066	11 351	5 112
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**324 312**	**1 467**	**38 017**	**27 713**	**336 083**

Finance lease expenditure of R8 041million is excluded in asset register. Disposal of Finance lease resulted from expired contracts. Disposal of Machinery Equipment and Biological Assets is as a result of assets auctioned and write off and biological adjustment resulted from tariff change. Addition to the value of R28 thousand is Printer donated by Agri Seta to Tompi Seleka college. Included in the machinery and equipment are assets received but not yet paid.

Movable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		
Machinery and equipment	22	325

These assets were reported to Loss Management and are under investigation

26.1 MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	**294 959**	**(413)**	**14 646**	**374**	**308 818**
Transport assets	81 852		6 617	-	88 469
Computer equipment	94 397	(220)	4 459	261	98 375
Furniture and office equipment	20 021	(108)	-	-	19 913
Other machinery and equipment	98 689	(85)	3 570	113	102 061
BIOLOGICAL ASSETS	**143**	**-**	**-**	**46**	**97**
Biological assets	143		-	46	97
FINANCE LEASE ASSETS	**9 941**	**784**	**11 141**	**6 469**	**15 397**
Finance lease assets	9 941	784	11 141	6 469	15 397

TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**305 043**	**371**	**25 787**	**6 889**	**324 312**

26.1.1 Prior period error

Nature of prior period error	**2024/25 R'000**
Finance Lease	371
Finance Lease Formula Calculation error and omission	784
Previous Disposed Assets	(413)
Total	**371**

26.2 Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26			
	Machinery and equipment	**Biological assets**	**Finance lease assets**	**Total**
	R'000	**R'000**	**R'000**	**R'000**
Opening balance	42 077	5 130	8	47 215
Value adjustments		671		671
Additions	1 022	314		1 336
Disposals	1 869	1 594	4	3 467
TOTAL MINOR CAPITAL ASSETS	**41 230**	**4 521**	**4**	**45 755**

	Machinery and equipment	**Biological assets**	**Finance lease assets**	**Total**
Number of R1 minor assets	2 763	-		2 763
Number of minor assets at cost	28 324	1 901	1	30 226
TOTAL NUMBER OF MINOR ASSETS	**31 087**	**1 901**	**1**	**32 989**

Minor Capital Assets under investigation

	Number	**Value R'000**
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Machinery and equipment	3	3
Biological assets	443	1487

Disposal of Biological Assets and machinery and equipment resulted from auction, resale and death of animals. Additions of biological assets are new births and the value adjustment supported by Tariff from Provincial Treasury. Machinery and Equipment and Biological Assets are Assets that are reported missing, currently under investigation. Biological Prior period error is as a result previously disposed animal. Finance Lease Disposals are expired leases. Included in Additions of machinery and equipment's are assets received by the department but not yet paid and asset to the value of R3 thousand was donation from AGRISETA

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25			
	Machinery and equipment	**Biological assets**	**Finance lease assets**	**Total**
	R'000	**R'000**	**R'000**	**R'000**
Opening balance	42 064	6 583	24	48 671
Prior period error	(64)	(431)	-	(495)
Additions	86	335	8	429
Disposals	9	1 357	24	1 390
TOTAL MINOR CAPITAL ASSETS	**42 077**	**5 130**	**8**	**47 215**

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	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	2 804	-	-	2 804
Number of minor assets at cost	29 005	2 152	2	31 159
TOTAL NUMBER OF MINOR ASSETS	**31 809**	**2 152**	**2**	**33 963**

26.2.1 Prior period error

Nature of prior period error	2024/25 R'000
	(495)
Biological Assets previously disposed	(431)
Previously disposed assets	(64)
Total	**(495)**

26.3 Movable capital assets written off

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2026

	2025/26		2024/25	
	Machinery and equipment	Total	Machinery and equipment	Total
	R'000	R'000	R'000	R'000
Assets written off	127	127	374	374
TOTAL MOVABLE ASSETS WRITTEN OFF	**127**	**127**	**374**	**374**

27 Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	3 132			3 132
TOTAL INTANGIBLE CAPITAL ASSETS	**3 132**	**-**	**-**	**3 132**

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25			
	Opening balance	Prior period error	Additions	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	3 926	(794)	-	3 132
TOTAL INTANGIBLE CAPITAL ASSETS	**3 926**	**(794)**	**-**	**3 132**

27.1 Prior period error

Nature of prior period error	2024/25 R'000
Relating to 2024/25	(794)
Software no longer in use	(794)
Total	**(794)**

NOTE TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

28. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	**597 382**	**189 374**	**54 083**	**732 673**
Dwellings	43 108	17 362	-	60 470
Non-residential buildings	149 878	-	-	149 878
Other fixed structures	404 396	172 012	54 083	522 325
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	**597 382**	**189 374**	**54 083**	**732 673**

Additions are completed projects and disposals are projects handed over to the beneficiaries

28.1 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	**582 698**	**12 284**	**130 208**	**127 808**	**597 382**
Dwellings	43 108		-	-	43 108
Non-residential buildings	149 878		-	-	149 878
Other fixed structures	389 712	12 284	130 208	127 808	404 396
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	**582 698**	**12 284**	**130 208**	**127 808**	**597 382**

28.1.1 Prior period error

Nature of prior period error	Note	2024/25 R'000
Relating to 2024/25 (affecting the opening balance)		12 284
Retention payment for project handed over and project completed in the previous financial year		12 284
Total		**12 284**

28.2 Immovable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2026

		2025/26			
	Note	Opening Balance 1 April 2025	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2026
	Annex 7	R’000	R’000	R’000	R’000
Buildings and other fixed structures		128 904	167 240	189 374	106 770
TOTAL		**128 904**	**167 240**	**189 374**	**106 770**

Payables not recognised relating to Capital WIP	2025/26	2024/25
	R'000	R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress	7 659	-
Total	**7 659**	**-**

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2025

	Note Annex 7	Opening Balance	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2025
		2024/25				
		R'000	R'000	R'000	R'000	R'000
Buildings and other fixed structures		112 142	(6 733)	153 703	130 208	128 904
TOTAL		**112 142**	**(6 733)**	**153 703**	**130 208**	**128 904**

29 Principal-agent arrangements

29.1 Department acting as the principal

	2025/26	2024/25
	R'000	R'000
Department of Public Works, Roads and Infrastructure	-	-
Total	**-**	**-**

The department has a principal-agent agreement with Limpopo Department of Public Works, Roads and Infrastructure, this arrangement is based on service level agreement entered by the two parties whereby Department of Public Works, Roads and Infrastructure act as agent in construction of the departmental infrastructures. The Department of Agriculture and Rural Development must identify, prioritize capital projects and budget for this infrastructure development including the cost of the alternative implementing agents and communicate with Department of Public Works, Roads and Infrastructure. The Department of Public Works, Roads and Infrastructure appointed the Development Bank of South Africa as implementing agent and the department incurred the expenditure in 2024/25 financial year an amount of R8 101 million, inclusive of the amount is R729 thousand for management fees and current year expenditure is R4 954million which includes R409 thousand for management fees. In terms par 9 of SLA the agreement does not make provision for termination however provided for consultation and negotiation to resolve any dispute that may arise.

30 Prior period errors

30.1 Correction of prior period errors

	Note	Amount bef error correction	Prior period error	Restated amount
		2024/25		
		R'000	R'000	R'000
Assets: (e.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
Software	27	3 926	(794)	3 132
Other fixed structure	28.1.1	392 112	12 284	404 396
WIP	28.2	135 637	(6 733)	128 904
Minor Asset	26.2.1	47 710	(495)	47 215
Finance lease	26.1.1	14 613	784	15 397
Machinery and equipment	26.1	309 231	(413)	308 818
Net effect		**903 229**	**4 633**	**907 862**

The software is no longer in use. Other fixed structure error occurred when retention of previously handed over project was paid and previous completed project. Finance lease error resulted from omission in calculations. Minor assets and machinery & equipment was previously disposed however erroneously not disposed from assets register. WIP is previously completed project.

NOTE TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

	Note	2024/25 Amount bef error correction R'000	2024/25 Prior period error R'000	2024/25 Restated amount R'000
Liabilities: (e.g. Payables current, voted funds to be surrendered, Commitments, Provisions, etc.)				
Retention	25	8 864	1 475	10 339
Capital Commitment - Fixed structure	17	77 222	(49)	77 173
Capital Commitment - Equipment	17	26 978	(26 978)	-
Contingent liabilities	16	2 791	306	3 097
Accruals not recognised	18	17 515	174	17 689
Net effect		**133 370**	**(25 072)**	**108 298**

Capital Commitment and Retention was misstated (R26.110million) and misclassified (R26.978million) in the prior year. Contingent liabilities error was correction of time value of money estimation. Accrual not recognise was understated

	Note	2024/25 Amount bef error correction R'000	2024/25 Prior period error R'000	2024/25 Restated amount R'000
Other: (e.g. Unauthorised expenditure, Irregular expenditure, fruitless and wasteful expenditure, etc.)				
Related Party Transaction	23	174	(174)	-
Net effect		**174**	**(174)**	**-**

correction of misclassification

NOTE TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

31 STATEMENT OF CONDITIONAL GRANTS RECEIVED

	2025/26									2024/25	
	GRANT ALLOCATION					SPENT					
Name of grant	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 dept	Division of Revenue Act / Provincial Grants	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	242 853	15 807	-	25 000	283 660	283 660	270 899	12 761	95,50%	272 111	256 304
ILLIMA/LETSEMA	83 584	-	-	-	83 584	83 584	83 532	52	99,94%	55 322	55 322
LAND CARE	14 287	-	-	-	14 287	14 287	14 287	-	100,00%	13 674	13 674
EPWP	5 289	-	-	-	5 289	5 289	5 286	3	99,94%	4 753	4 753
TOTAL	**346 013**	**15 807**	**-**	**25 000**	**386 820**	**386 820**	**374 004**	**12 816**		**345 860**	**330 053**

32 STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

	2025/26							2024/25	
	GRANT ALLOCATION				TRANSFER				
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	DoRA and other transfers	Actual Transfer
Name of Municipality	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Municipal rates and taxes	792		(118)	674	673			568	568
TOTAL	**792**	**-**	**(118)**	**674**	**673**	**-**	**-**	**568**	**568**

33 BROAD BASED BLACK ECONOMIC EMPOWERMENT PERFORMANCE

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

34 NATURAL DISASTER OR RELIEF EXPENDITURE

	Note	2025/26 R'000	2024/25 R'000
Goods and services		12 961	-
Total	ANNEX 11	**12 961**	**-**

ANNEXURE TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

ANNEXURE 1A
STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

	2025/26								2024/25	
	TRANSFER ALLOCATION				EXPENDITURE					
	Adjusted Budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Capital	Current	Final Budget	Actual Transfer
Name of public corporate	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**	**R'000**	**R'000**
Public corporations										
Transfers	19 600	-	(4 120)	15 480	15 480	100%	-	-	23 000	23 000
Majeje Citrus	5 600		(120)	5 480	5 480	100%			6 000	6 000
Zebediela Citrus				-					3 000	3 000
Kgarotse Kgaros LTD	4 000		(4 000)	-					14 000	14 000
Makgoba Project	10 000			10 000	10 000	100%				
TOTAL	**19 600**	**-**	**(4 120)**	**15 480**	**15 480**	**100%**	**-**	**-**	**23 000**	**23 000**

ANNEXURE 1B
STATEMENT OF TRANSFERS TO HOUSEHOLDS

	2025/26						2024/25	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
HOUSEHOLDS	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Transfers								
Injury on duty	768		(299)	469	469	100%	408	408
Leave gratuity	23 124		4 800	27 924	27 924	100%	24 879	24 879
Farmer support households' cash	0		270	270	270	100%	1 660	1 660
Bursary for non-employees	1 700		(641)	1 059	1 059	100%	1 708	1 708
TOTAL	**25 592**	**-**	**4 130**	**29 722**	**29 722**		**28 655**	**28 655**

ANNEXURE TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

ANNEXURE 1C

STATEMENT OF DONATIONS RECEIVED

		2025/26	2024/25
Name of organisation	**Nature of donation**	**R'000**	**R'000**
Received in kind			
Donations			
AGRISETA	7X LAPTOP AND LAPTOP BAGS		152
AGRISETA	5X PRINTERS		192
AGRISETA	MACHINE SERVICES AND REPAIRS		77
AGRISETA	TONNERS AND A4 PAPERS		236
AGRISETA	TONNERS AND A4 PAPERS		
AGRISETA	PRINTER 4 IN 1 COLOUR OLIVETTI	28	
AGRISETA	LAMINATOR REXEL STYLE	3	
AGRISETA	OFFICE CONSUMABLES	137	
AGRISETA	SERVICE AND REPAIRS	51	
TOTAL		**219**	**657**

ANNEXURE 1D

STATEMENT OF SPONSORSHIP MADE

	2025/26	2024/25
Nature of sponsorship	**R'000**	**R'000**
Made in kind		
Sponsorship		
South African National Defence Force received sponsor from LDARD 3X cattle	-	18
TOTAL		**18**

ANNEXURE TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

ANNEXURE 1E
STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

GRANT TYPE	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	SEPT 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	TOTAL
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
CASP	5 937	10 621	22 703	24 335	25 833	26 449	22 312	13 991	16 138	10 825	32 152	59 603	270 899
Illima/Letsema	1 515	1 600	4 129	14 084	10 865	14 454	8 755	3 169	5 168	3 714	3 743	12 336	83 532
Land Care	-	16	169	1 229	2 343	2 718	2 764	1 887	2 334	(1 007)	118	1 716	14 287
EPWP	-	270	2 200	688	642	610	667	58	18	7	4	122	5 286
Total	**7 452**	**12 507**	**29 201**	**40 336**	**39 683**	**44 231**	**34 498**	**19 105**	**23 658**	**13 539**	**36 017**	**73 777**	**374 004**

ANNEXURE 2A
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2026

NATURE OF LIABILITY	Opening balance 1 April 2025	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2026
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Claim for payment for service rendered	2 692	276			2 968
Damages for killed cattle	283	29			312
Claim for payment of interests	122		122		-
Puseletso - Damaged Vehicle		15			15
TOTAL	**3 097**	**320**	**122**	**-**	**3 295**

ANNEXURE TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

ANNEXURE 3

CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS						
Department of Transport & Community Safety				42	-	42
Western Province Department of Agriculture				67	-	67
Dept. Agriculture, Land Reformed and Rural Development	2 990		93	22 698	3 083	22 698
Department of Employment and Labour				42	-	42
Department of Sports, Arts and Culture				73	-	73
Office of the Premier Limpopo				50	-	50
TOTAL	**2 990**	**-**	**93**	**22 972**	**3 083**	**22 972**

ANNEXURE 4
INTER-GOVERNMENTAL CONTINGENT LIABILITIES, PROVISIONS, ACCRUALS, PAYABLES NOT RECOGNISED AND EMPLOYEE BENEFITS

GOVERNMENT ENTITY	Total	
	31/03/2026	31/03/2025
	R'000	R'000
DEPARTMENTS		
Contingent liabilities		
Limpopo Department of Sports, Arts and Culture	301	
Subtotal	**301**	**-**
Accruals		
PUBLIC WORKS		57
National DEPARTMENT OF JUSTICE		51
Department of Sports, Arts and Culture	280	
Limpopo Department of Treasury	194	174
Subtotal	**474**	**282**
Payables not recognised		
Limpopo office of the Premier		34
Department of Justice	4	
Government Printing		5
Subtotal	**4**	**39**
Total Departments	**779**	**321**
Contingent liabilities	301	-
Accruals	474	282
Payables not recognised	4	39
OTHER GOVERNMENT ENTITIES		
Accruals		
ESKOM	219	452
TELKOM	1 096	961
SITA	-	816
Subtotal	**1 315**	**2 229**
Payables not recognised		
ESKOM	1 285	13
SITA	1 870	165
TELKOM	2 031	-
DBSA	1 728	-
Subtotal	**6 914**	**178**
Total Other Government Entities	**8 229**	**2 407**

Accruals	1 315	2 229
Payables not recognised	6 914	178
TOTAL INTERGOVERNMENTAL CONTINGENT LIABILITIES, PROVISIONS, ACCRUALS, PAYABLES NOT RECOGNISED AND EMPLOYEE BENEFITS	**9 008**	**2 728**

ANNEXURE 5
INVENTORIES

Inventories for the year ended 31 March 2026	Inv:asst for distribution R'000	Inv:Farming:Other Mat Suppliers R'000	Inv:Fuel,Oil and Gas Suppliers R'000	Inv: Medicine:Medical Suppliers R'000	TOTAL R'000
Opening balance	-	-	19	-	19
Add: Additions/Purchases - Cash	6 365	103 357	915	13 675	124 312
(Less): Issues	(6 365)	(117 553)	(922)	(17 676)	(142 516)
Add/(Less): Received current, not paid (Paid current year, received prior year)		14 238	20	4 001	18 259
Closing balance	**-**	**42**	**32**	**-**	**74**

Inventories for the year ended 31 March 2025	Inv:asst for distribution R'000	Inv:Farming:Other Mat Suppliers R'000	Inv:Fuel,Oil and Gas Suppliers R'000	Inv: Medicine:Medical Suppliers R'000	TOTAL R'000
Opening balance	-	9 564	545	43	10 152
Add/(Less): Adjustments to prior year balances		(11)	(1)		(12)
Add: Additions/Purchases - Cash	3 116	83 564	1 186	20 081	107 947
(Less): Issues	(3 116)	(93 117)	(1 711)	(20 124)	(118 068)
Closing balance	**-**	**-**	**19**	**-**	**19**

ANNEXURE TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

ANNEXURE 6
MOVEMENT IN CAPITAL WORK-IN-PROGRESS

Movement in capital work in progress for the year ended 31 March 2026

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	**128 904**	**167 240**	**189 374**	**106 770**
Dwellings	46 381	4 499	17 362	33 518
Other fixed structures	82 523	162 741	172 012	73 252
TOTAL	**128 904**	**167 240**	**189 374**	**106 770**

Movement in capital work in progress for the year ended 31 March 2025

	Opening balance	Prior period errors	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	**112 142**	**(6 733)**	**153 703**	**130 208**	**128 904**
Dwellings	24 981	15 893	5 507		46 381
Other fixed structures	87 161	(22 626)	148 196	130 208	82 523
TOTAL	**112 142**	**(6 733)**	**153 703**	**130 208**	**128 904**

ANNEXURE 7
NATURAL DISASTER OR RELIEF EXPENDITURE
Per quarter and in total

Expenditure per economic classification	2025/26					2024/25
	Q1	Q2	Q3	Q4	TOTAL	TOTAL
	R'000	R'000	R'000	R'000	R'000	R'000
Goods services	**-**	**-**	**-**	**12 961**	**12 961**	**-**
Infrastructre&Planning Services	-	-	-	10 591	10 591	-
Farming Supplies	-	-	-	2 358	2 358	-
Inv: Medicine	-	-	-	12	12	-
TOTAL NATURAL DISASTER OR RELIEF EXPENDITURE	**-**	**-**	**-**	**12 961**	**12 961**	**-**

OUR OFFICES

HEAD OFFICE

67/69 BICCARD STREET
PRIVATE BAG X9487,
POLOKWANE, 0700
TEL: 015 294 3000

CAPRICORN DISTRICT

PUBLIC WORKS
COMPLEX BUILDING,
LEBOWAKGOMO ZONE A
TEL: 015 632 8600

MOPANI DISTRICT

OLD PARLIAMENTARY
BUILDING, GIYANI
TEL: 015 812 3210

SEKHUKHUNE DISTRICT

PUBLIC WORKS
COMPLEX BUILDING,
LEBOWAKGOMO ZONE A
TEL: 015 632 8600

WATERBERG DISTRICT

84 RIVER STREET,
NTK BUILDING
MODIMOLLE
TEL: 014 481 4973

VHEMBE DISTRICT

MAKWARELA
GOVERNMENT COMPLEX,
SIBASA
TEL: 015 963 2005

OUR RESEARCH STATIONS AND COLLEGES

MARA RESEARCH STATION

R 522, MARA
LOUIS TRICHART
TEL: 015 593 0102

TOWOOMBA RESEARCH STATION

PRIVATE BAG X 1615,
BELA-BELA, 0480
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MADZIVHANDILA COLLEGE OF AGRICULTURE

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LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
AGRICULTURE AND RURAL DEVELOPMENT