PART E

Financial information

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Report of the Auditor-General to Parliament

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Report of the Auditor-General to Parliament on Vote no. 26: The Department of Agriculture, Forestry and Fisheries

Report on the financial statements

Introduction

1. I have audited the financial statements of the Department of Agriculture, Forestry and Fisheries set out on pages 170 to 285 which comprise the Appropriation Statement, the Statement of Financial Position as at 31 March 2015, the Statement of Financial Performance, Statement of Changes in Net Assets, and Cash Flow Statement for the year then ended, as well as the notes, comprising a summary of significant accounting policies and other explanatory information.

Accounting Officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the Modified Cash Standard prescribed by the National Treasury and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the Division of Revenue Act of South Africa, 2014 (Act No. 10 of 2014) (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 because of fraud or error.

Auditor-General's responsibility

3. My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether because of fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

6. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Agriculture, Forestry and Fisheries as at 31 March 2015 and its financial performance and cash flows for the year then ended, in accordance with the Modified Cash Standard prescribed by the National Treasury and the requirements of the PFMA and DORA.

Emphasis of matter

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

Restatement of corresponding figures

8. As disclosed in Note 36.1 to the financial statements, the corresponding figures for 31 March 2014 have been restated as a result of an error discovered on 31 March 2015 in the financial statements of the Department of Agriculture, Forestry and Fisheries at, and for the year ended, 31 March 2014.

Report on other legal and regulatory requirements

9. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report, non-compliance with legislation and internal control. The objective of my tests was to identify reportable findings as described under each subheading but not to collect evidence to express assurance on these matters. Accordingly, I do not express an opinion or conclusion on these matters.

Predetermined objectives

10. I performed procedures to obtain evidence about the usefulness and reliability of the reported performance information for the following selected programmes presented in the annual performance report of the department for the year ended 31 March 2015:
    - Programme 2: Agricultural production, health and food safety on pages 43 to 47
    - Programme 3: Food security and agrarian reform on pages 47 to 50
    - Programme 5: Forestry and natural resource management on pages 56 to 59
11. I evaluated the reported performance information against the overall criteria of usefulness and reliability.
12. I evaluated the usefulness of the reported performance information to determine whether it was presented in accordance with the National Treasury's annual reporting principles and whether the reported performance was consistent with the planned programmes. I further performed tests to determine whether indicators and targets were well defined, verifiable, specific, measurable, time bound and relevant, as required by the National Treasury's Framework for managing programme performance information (FMPPI).
13. I assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
14. The material findings in respect of the selected programmes are as follows:

Programme 3: Food security and agrarian reform

Reliability of reported performance information

15. The FMPPI requires auditees to have appropriate systems to collect, collate, verify and store performance information to ensure valid, accurate and complete reporting of actual achievements against planned objectives, indicators and targets. Significantly important targets in relation to the overall mandate of the department were not reliable when compared to

the source information or evidence provided. This was the result of inadequate monitoring of the completeness of source documentation received from provincial departments in support of actual achievements.

Programme 5: Forestry and natural resource management

Usefulness of reported performance information

Measurability of indicators and targets

16. Performance targets should be specific in clearly identifying the nature and required level of performance as required by the FMPPI. A total of 20% of the targets were not specific.

17. Performance targets should be measurable as required by the FMPPI. We could not measure the required performance for 20% of the targets.

18. Performance indicators should be well defined by having clear definitions so that data can be collected consistently and are easy to understand and use, as required by the FMPPI. A total of 40% of the indicators were not well defined.

Reliability of reported performance information

19. The FMPPI requires auditees to have appropriate systems to collect, collate, verify and store performance information to ensure valid, accurate and complete reporting of actual achievements against planned objectives, indicators and targets. Significantly important targets in relation to the overall mandate of the department were not reliable when compared to the source information or evidence provided. This was the result of inadequate monitoring of the completeness of source documentation received from provincial departments in support of actual achievements and lack of frequent review of the validity of reported achievements against source documentation.

Programme 2: Agricultural production, health and food safety

20. I did not identify any material findings on the usefulness and reliability of the reported performance information for this programme.

Additional matters

21. I draw attention to the following matters:

Achievement of planned targets

22. Refer to the annual performance report on pages 43 to 50 and 56 to 59 for information on the achievement of the planned targets for the year. This information should be considered in the context of the basis for material findings on the usefulness and reliability of the reported performance information for the selected programmes reported in paragraphs 15 to 19 of this report.

Adjustment of material misstatements

23. I identified material misstatements in the annual performance report submitted for auditing on the reported performance information for Programme 3: Food security and agrarian reform and Programme 5: Forestry and natural resource management. As management subsequently corrected the misstatements, I did not identify any material findings on the usefulness of the

reported performance information of Programme 3: Food security and agrarian reform. As management subsequently corrected only some of the misstatements, I identified material findings on the reliability of the reported performance information of Programme 5: Forestry and natural resource management.

Compliance with legislation

24. I performed procedures to obtain evidence that the department had complied with applicable legislation regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key legislation, as set out in the general notice issued in terms of the PAA, are as follows:

Strategic planning and performance management

25. Procedures for quarterly reporting to the Minister and the facilitation of effective performance monitoring, evaluation and corrective action were not established as required by Treasury Regulation 5.3.1.

26. Effective, efficient and transparent systems of risk management and internal control with respect to performance information and management were not maintained as required by section 38(1)(a)(i) of the PFMA.

Internal audit

27. The internal audit did not assess the operational procedure and monitoring mechanisms over all transfers made and received, including transfers in terms of the annual Division of Revenue Act, as required by Treasury Regulation 3.2.8.

28. The internal audit did not evaluate the reliability and integrity of operational information (in relation to reported performance information), as required by Treasury Regulation 3.2.11(b).

Expenditure management

29. Effective steps were not always taken to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and Treasury Regulation 9.1.1.

Transfer of funds

30. The expenditure for the programmes funded by the comprehensive agricultural support programme grant was not monitored in accordance with the framework for the allocation, as required by section 9(1)(b) of the Division of Revenue Act.

Internal control

31. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with legislation. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on the annual performance report and the findings on non-compliance with legislation included in this report.

Leadership

32. The Accounting Officer did not ensure that the Comprehensive Agricultural Support Programme (CASP) team had adequate human resources to enable them to adequately monitor the projects funded by this grant and to provide support to provinces on a monthly and quarterly basis. The Monitoring Framework for CASP was only implemented towards the end of the

financial year which did not allow for enough time to implement the planned corrective action. This was further because of the absence of a formal system or central database to keep track of the projects being monitored.

33. Management did not address weaknesses identified in the controls over quarterly and annually reported predetermined objectives, resulting in repeat findings reported. This is evident from the fact that management submitted an incorrect version of the annual performance report for audit.

34. The line directorates did not ensure that sufficient controls were implemented and monitored to facilitate proper coordination between the officials at the provincial department and the national department, with the result that not all information was reported in the national annual performance report.

Financial and performance management

35. Compliance with laws and regulations relating to procurement and contract management was not properly reviewed and monitored at the regional offices of GADI and Limpopo. The same applied to the awarding of a contract at head office, because the line function only involved the Supply Chain Management Directorate after the service was already rendered.

Governance

36. Critical components within performance information and compliance were not covered by internal audit because of inadequate guidance provided to the internal audit team as a result of instability in the chief audit executive position during the year.

Auditor-General.

Pretoria

31 July 2015

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Appropriation Statement

for the year ended 31 March 2015

Appropriation per programme	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Administration	718 903	–	40 070	758 973	738 441	20 532	97,3	704 671	681 583
2. Agricultural Production, Health and Food Safety	2 187 101	–	5 876	2 192 977	2 183 702	9 275	99,6	2 010 320	2 000 946
3. Food Security and Agrarian Reform	1 711 695	–	(22 351)	1 689 344	1 656 320	33 024	98,0	1 604 592	1 590 101
4. Trade Promotion and Market Access	298 253	–	9 066	307 319	307 000	319	99,9	256 452	256 334
5. Forestry	1 348 655	–	(44 672)	1 303 983	1 303 645	338	100,0	1 168 579	1 144 699
6. Fisheries	427 776	–	12 011	439 787	439 765	22	100,0	437 668	437 650
Total	**6 692 383**	**–**	**–**	**6 692 383**	**6 628 873**	**63 510**	**99,1**	**6 182 282**	**6 111 313**

Reconciliation with statement of financial performance				
Add:				
Departmental receipts	191 652		809 584	
Aid assistance	582		138	
Actual amounts per statement of financial performance (total revenue)	**6 884 617**		**6 992 004**	
Add:				
Aid assistance		2 657		8 890
Actual amounts per statement of financial performance (total expenditure)		**6 631 530**		**6 120 203**

Appropriation Statement

for the year ended 31 March 2015

	2014/15							2013/14	
Appropriation per economic classification	**Adjusted appropriation**	**Shifting of funds**	**Virement**	**Final appropriation**	**Actual expenditure**	**Variance**	**Expenditure as % of final appropriation**	**Final appropriation**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**2 509 285**	**(84 360)**	**(30 047)**	**2 394 878**	**2 393 978**	**900**	**100,0**	**2 326 570**	**2 271 803**
Compensation of employees	1 698 409	(15 067)	(21 485)	1 661 857	1 661 596	261	100,0	1 534 392	1 525 024
Goods and services	809 526	(68 243)	(8 550)	732 733	732 095	638	99,9	791 825	746 426
Interest and rent on land	1 350	(1 050)	(12)	288	287	1	99,7	353	353
Transfers and subsidies	**4 047 654**	**8 463**	**6 117**	**4 062 234**	**4 028 678**	**33 556**	**99,2**	**3 648 592**	**3 637 949**
Provinces and municipalities	2 390 100	146	34	2 390 280	2 363 349	26 931	98,9	2 152 996	2 149 701
Departmental agencies and accounts	1 354 598	–	–	1 354 598	1 354 212	386	100,0	1 269 645	1 266 644
Higher education institutions	7 000	–	–	7 000	3 000	4 000	42,9	5 808	2 807
Foreign governments and international organisations	38 730	–	271	39 001	38 784	217	99,4	46 448	46 445
Public corporations and private enterprises	221 977	–	328	222 305	222 298	7	100,0	140 127	140 111
Non-profit institutions	26 823	200	–	27 023	25 150	1 873	93,1	20 318	19 026
Households	8 426	8 117	5 484	22 027	21 885	142	99,4	13 250	13 215
Payments for capital assets	**135 444**	**75 897**	**23 669**	**235 010**	**205 970**	**29 040**	**87,6**	**205 753**	**200 206**
Buildings and other fixed structures	41 319	25 229	1 420	67 968	48 048	19 920	70,7	60 651	55 694
Machinery and equipment	93 903	49 821	22 894	166 618	157 499	9 119	94,5	143 605	143 017
Biological assets	172	–	(172)	–	–	–	–	76	76
Intangible assets	50	847	(473)	424	423	1	99,8	1 421	1 419
Payments for financial assets	**–**	**–**	**261**	**261**	**247**	**14**	**94,6**	**1 367**	**1 355**
Total	**6 692 383**	**–**	**–**	**6 692 383**	**6 628 873**	**63 510**	**99,1**	**6 182 282**	**6 111 313**

Details per programme 1: Administration

for the year ended 31 March 2015

Subprogramme:	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.1 Ministry	34 393	3 452	201	38 046	38 029	17	100,0	28 627	28 611
1.2 Departmental Management	23 833	(162)	(792)	22 879	22 860	19	99,9	18 880	18 862
1.3 Financial Administration	169 539	(7 450)	(3 393)	158 696	158 624	72	100,0	133 170	133 112
1.4 Internal Audit	8 515	(4 400)	(97)	4 018	4 015	3	99,9	4 967	4 963
1.4 Corporate Services	156 440	1 697	12 291	170 428	169 990	438	99,7	170 356	170 285
1.6 Stakeholder Relations, Communication and Legal Services	75 834	12 300	2 308	90 442	90 410	32	100,0	92 812	92 777
1.7 Policy, Planning, Monitoring and Evaluation	83 163	(5 437)	(5 612)	72 114	72 079	35	100,0	67 926	65 897
1.8 Office Accommodation	167 186	–	35 164	202 350	182 434	19 916	90,2	187 933	167 076
Total for subprogrammes	**718 903**	**–**	**40 070**	**758 973**	**738 441**	**20 532**	**97,3**	**704 671**	**681 583**

Details per programme 1: Administration

for the year ended 31 March 2015

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**690 124**	**(25 841)**	**37 091**	**701 374**	**701 191**	**183**	**100,0**	**675 310**	**657 245**
Compensation of employees	381 751	(1 465)	(18 242)	362 044	361 984	60	100,0	311 639	311 579
Goods and services	308 373	(24 376)	55 333	339 330	339 207	123	100,0	363 671	345 666
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**16 986**	**474**	**1 711**	**19 171**	**18 767**	**404**	**97,9**	**9 232**	**9 214**
Provinces and municipalities	42	9	4	55	48	7	87,3	55	50
Departmental agencies and accounts	16 759	–	–	16 759	16 373	386	97,7	8 697	8 697
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	78	78	76	2	97,4	186	180
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	185	465	1 629	2 279	2 270	9	99,6	294	287
Payments for capital assets	**11 793**	**25 367**	**1 260**	**38 420**	**18 479**	**19 941**	**48,1**	**20 047**	**15 045**
Buildings and other fixed structures	2 500	22 711	1 102	26 313	6 401	19 912	24,3	8 398	3 450
Machinery and equipment	9 293	2 236	578	12 107	12 078	29	99,8	10 562	10 510
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	420	(420)	–	–	–	–	1 087	1 085
Payments for financial assets	**–**	**–**	**8**	**8**	**4**	**4**	**50,0**	**82**	**79**
Total	**718 903**	**–**	**40 070**	**758 973**	**738 441**	**20 532**	**97,3**	**704 671**	**681 583**

Details per programme 1: Administration

for the year ended 31 March 2015

1.1 Ministry

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**31 446**	**2 881**	**256**	**34 583**	**34 570**	**13**	**100,0**	**28 265**	**28 254**
Compensation of employees	18 392	1 452	(2 160)	17 684	17 680	4	100,0	16 948	16 944
Goods and services	13 054	1 429	2 416	16 899	16 890	9	99,9	11 317	11 310
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**12**	**–**	**41**	**53**	**51**	**2**	**96,2**	**123**	**121**
Provinces and municipalities	12	–	–	12	11	1	91,7	10	9
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	41	41	40	1	97,6	61	61
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	52	51
Payments for capital assets	**2 935**	**571**	**(96)**	**3 410**	**3 408**	**2**	**99,9**	**237**	**235**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	2 935	571	(96)	3 410	3 408	2	99,9	237	235
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	2	1
Total	**34 393**	**3 452**	**201**	**38 046**	**38 029**	**17**	**100,0**	**28 627**	**28 611**

1.2 Departmental Management

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**22 967**	**(426)**	**(494)**	**22 047**	**22 034**	**13**	**99,9**	**18 290**	**18 275**
Compensation of employees	15 332	290	835	16 457	16 453	4	100,0	12 375	12 370
Goods and services	7 635	(716)	(1 329)	5 590	5 581	9	99,8	5 915	5 905
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**35**	**–**	**137**	**172**	**170**	**2**	**98,8**	**61**	**61**
Provinces and municipalities	–	–	1	1	–	1	–	2	2
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	51	51
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	35	–	136	171	170	1	99,4	8	8
Payments for capital assets	**831**	**264**	**(435)**	**660**	**656**	**4**	**99,4**	**529**	**526**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	831	264	(435)	660	656	4	99,4	529	526
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**23 833**	**(162)**	**(792)**	**22 879**	**22 860**	**19**	**99,9**	**18 880**	**18 862**

Details per programme 1: Administration

for the year ended 31 March 2015

1.3 Financial Administration

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**167 945**	**(8 245)**	**(4 471)**	**155 229**	**155 188**	**41**	**100,0**	**130 984**	**130 941**
Compensation of employees	126 977	(9 633)	6 123	123 467	123 453	14	100,0	100 609	100 593
Goods and services	40 968	1 388	(10 594)	31 762	31 735	27	99,9	30 375	30 348
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**135**	**192**	**679**	**1 006**	**986**	**20**	**98,0**	**195**	**191**
Provinces and municipalities	27	9	–	36	33	3	91,7	37	36
Departmental agencies and accounts	42	–	–	42	26	16	61,9	25	25
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	10	10	10	–	100,0	5	4
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	66	183	669	918	917	1	99,9	128	126
Payments for capital assets	**1 459**	**603**	**393**	**2 455**	**2 446**	**9**	**99,6**	**1 932**	**1 923**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 459	603	393	2 455	2 446	9	99,6	1 932	1 923
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**6**	**6**	**4**	**2**	**66,7**	**59**	**57**
Total	**169 539**	**(7 450)**	**(3 393)**	**158 696**	**158 624**	**72**	**100,0**	**133 170**	**133 112**

1.4 Internal Audit

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**8 492**	**(4 400)**	**(124)**	**3 968**	**3 965**	**3**	**99,9**	**4 841**	**4 837**
Compensation of employees	6 138	(3 400)	776	3 514	3 513	1	100,0	4 026	4 025
Goods and services	2 354	(1 000)	(900)	454	452	2	99,6	815	812
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**27**	**27**	**27**	**–**	**100,0**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	27	27	27	–	100,0	–	–
Payments for capital assets	**23**	**–**	**–**	**23**	**23**	**–**	**100,0**	**126**	**126**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	23	–	–	23	23	–	100,0	126	126
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**8 515**	**(4 400)**	**(97)**	**4 018**	**4 015**	**3**	**99,9**	**4 967**	**4 963**

Details per programme 1: Administration

for the year ended 31 March 2015

1.5 Corporate Services

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**152 923**	**1 185**	**11 136**	**165 244**	**165 191**	**53**	**100,0**	**161 495**	**161 444**
Compensation of employees	108 995	633	(3 759)	105 869	105 852	17	100,0	93 387	93 373
Goods and services	43 928	552	14 895	59 375	59 339	36	99,9	68 108	68 071
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 788**	**112**	**325**	**2 225**	**1 850**	**375**	**83,1**	**1 793**	**1 784**
Provinces and municipalities	1	–	2	3	2	1	66,7	3	1
Departmental agencies and accounts	1 717	–	–	1 717	1 347	370	78,5	1 672	1 672
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	27	27	26	1	96,3	12	9
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	70	112	296	478	475	3	99,4	106	102
Payments for capital assets	**1 729**	**400**	**828**	**2 957**	**2 949**	**8**	**99,7**	**7 050**	**7 039**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 729	400	828	2 957	2 949	8	99,7	5 963	5 954
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	1 087	1 085
Payments for financial assets	**–**	**–**	**2**	**2**	**–**	**2**	**–**	**18**	**18**
Total	**156 440**	**1 697**	**12 291**	**170 428**	**169 990**	**438**	**99,7**	**170 356**	**170 285**

1.6 Stakeholder Relations, Communication and Legal Services

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**74 736**	**11 769**	**1 967**	**88 472**	**88 445**	**27**	**100,0**	**92 192**	**92 165**
Compensation of employees	51 819	12 147	(16 953)	47 013	47 005	8	100,0	43 089	43 082
Goods and services	22 917	(378)	18 920	41 459	41 440	19	100,0	49 103	49 083
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**8**	**53**	**500**	**561**	**558**	**3**	**99,5**	**27**	**25**
Provinces and municipalities	2	–	–	2	1	1	50,0	2	1
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	25	24
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	6	53	500	559	557	2	99,6	–	–
Payments for capital assets	**1 090**	**478**	**(159)**	**1 409**	**1 407**	**2**	**99,9**	**593**	**587**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 090	58	261	1 409	1 407	2	99,9	593	587
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	420	(420)	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**75 834**	**12 300**	**2 308**	**90 442**	**90 410**	**32**	**100,0**	**92 812**	**92 777**

Details per programme 1: Administration

for the year ended 31 March 2015

1.7 Policy, Planning, Monitoring and Evaluation

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**67 329**	**(5 894)**	**(5 239)**	**56 196**	**56 166**	**30**	**99,9**	**59 837**	**57 831**
Compensation of employees	54 098	(2 954)	(3 104)	48 040	48 028	12	100,0	41 205	41 192
Goods and services	13 231	(2 940)	(2 135)	8 156	8 138	18	99,8	18 632	16 639
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**15 008**	**117**	**2**	**15 127**	**15 125**	**2**	**100,0**	**7 033**	**7 032**
Provinces and municipalities	–	–	1	1	1	–	100,0	1	1
Departmental agencies and accounts	15 000	–	–	15 000	15 000	–	100,0	7 000	7 000
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	32	31
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	8	117	1	126	124	2	98,4	–	–
Payments for capital assets	**826**	**340**	**(375)**	**791**	**788**	**3**	**99,6**	**1 053**	**1 031**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	826	340	(375)	791	788	3	99,6	1 053	1 031
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3**	**3**
Total	**83 163**	**(5 437)**	**(5 612)**	**72 114**	**72 079**	**35**	**100,0**	**67 926**	**65 897**

1.8 Office Accommodation

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**164 286**	**(22 711)**	**34 060**	**175 635**	**175 632**	**3**	**100,0**	**179 406**	**163 498**
Compensation of employees	–	–	–	–	–	–	–	–	–
Goods and services	164 286	(22 711)	34 060	175 635	175 632	3	100,0	179 406	163 498
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**2 900**	**22 711**	**1 104**	**26 715**	**6 802**	**19 913**	**25,5**	**8 527**	**3 578**
Buildings and other fixed structures	2 500	22 711	1 102	26 313	6 401	19 912	24,3	8 398	3 450
Machinery and equipment	400	–	2	402	401	1	99,8	129	128
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**167 186**	**–**	**35 164**	**202 350**	**182 434**	**19 916**	**90,2**	**187 933**	**167 076**

Details per programme
2: Agricultural Production, Health and Food Safety

for the year ended 31 March 2015

Subprogramme	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
2.1 Management	2 866	–	(1 256)	1 610	1 607	3	99,8	2 414	2 409
2.2 Inspection and Laboratory Services	314 835	1 134	1 663	317 632	317 457	175	99,9	296 774	296 590
2.3 Plant Production and Health	543 614	(1 300)	(5 878)	536 436	536 377	59	100,0	507 073	507 009
2.4 Animal Production and Health	296 635	166	11 347	308 148	299 110	9 038	97,1	253 805	244 684
2.5 Agricultural Research	1 029 151	–	–	1 029 151	1 029 151	–	100,0	950 254	950 254
Total for subprogrammes	**2 187 101**	**–**	**5 876**	**2 192 977**	**2 183 702**	**9 275**	**99,6**	**2 010 320**	**2 000 946**

Details per programme 2: Agricultural Production, Health and Food Safety

for the year ended 31 March 2015

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**536 409**	**(19 994)**	**(25 594)**	**490 821**	**490 587**	**234**	**100,0**	**470 638**	**461 323**
Compensation of employees	409 030	(3 696)	(3 578)	401 756	401 688	68	100,0	361 379	361 316
Goods and services	127 379	(16 298)	(22 016)	89 065	88 899	166	99,8	109 259	100 007
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 627 420**	**956**	**835**	**1 629 211**	**1 629 195**	**16**	**100,0**	**1 494 952**	**1 494 937**
Provinces and municipalities	460 673	10	71	460 754	460 748	6	100,0	438 601	438 594
Departmental agencies and accounts	1 029 151	–	–	1 029 151	1 029 151	–	100,0	950 254	950 254
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	127 500	–	163	127 663	127 662	1	100,0	97 604	97 602
Non-profit institutions	10 000	200	–	10 200	10 200	–	100,0	7 649	7 649
Households	96	746	601	1 443	1 434	9	99,4	844	838
Payments for capital assets	**23 272**	**19 038**	**30 487**	**72 797**	**63 775**	**9 022**	**87,6**	**43 537**	**43 496**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	23 272	19 038	30 487	72 797	63 775	9 022	87,6	43 454	43 413
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	83	83
Payments for financial assets	**–**	**–**	**148**	**148**	**145**	**3**	**98,0**	**1 193**	**1 190**
Total	**2 187 101**	**–**	**5 876**	**2 192 977**	**2 183 702**	**9 275**	**99,6**	**2 010 320**	**2 000 946**

Details per programme
2: Agricultural Production, Health and Food Safety

for the year ended 31 March 2015

2.1 Management

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**2 842**	**–**	**(1 259)**	**1 583**	**1 581**	**2**	**99,9**	**2 359**	**2 355**
Compensation of employees	2 027	–	(1 023)	1 004	1 003	1	99,9	1 945	1 944
Goods and services	815	–	(236)	579	578	1	99,8	414	411
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**3**	**3**	**3**	**–**	**100,0**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	3	3	3	–	100,0	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**24**	**–**	**–**	**24**	**23**	**1**	**95,8**	**55**	**54**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	24	–	–	24	23	1	95,8	55	54
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 866**	**–**	**(1 256)**	**1 610**	**1 607**	**3**	**99,8**	**2 414**	**2 409**

2.2 Inspection and Laboratory Services

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**307 029**	**(246)**	**2 019**	**308 802**	**308 659**	**143**	**100,0**	**284 412**	**284 264**
Compensation of employees	260 113	(183)	3 723	263 653	263 612	41	100,0	238 587	238 552
Goods and services	46 916	(63)	(1 704)	45 149	45 047	102	99,8	45 825	45 712
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**88**	**641**	**265**	**994**	**987**	**7**	**99,3**	**635**	**629**
Provinces and municipalities	30	8	62	100	97	3	97,0	92	89
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	157	157	157	–	100,0	41	41
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	58	633	46	737	733	4	99,5	502	499
Payments for capital assets	**7 718**	**739**	**(755)**	**7 702**	**7 678**	**24**	**99,7**	**11 710**	**11 681**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	7 718	739	(755)	7 702	7 678	24	99,7	11 627	11 598
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	83	83
Payments for financial assets	**–**	**–**	**134**	**134**	**133**	**1**	**99,3**	**17**	**16**
Total	**314 835**	**1 134**	**1 663**	**317 632**	**317 457**	**175**	**99,9**	**296 774**	**296 590**

Details per programme
2: Agricultural Production, Health and Food Safety

for the year ended 31 March 2015

2.3 Plant Production and Health

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**72 211**	**(1 920)**	**(5 491)**	**64 800**	**64 752**	**48**	**99,9**	**60 010**	**59 955**
Compensation of employees	62 451	(1 580)	(5 443)	55 428	55 412	16	100,0	51 595	51 579
Goods and services	9 760	(340)	(48)	9 372	9 340	32	99,7	8 415	8 376
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**470 639**	**82**	**(1)**	**470 720**	**470 715**	**5**	**100,0**	**446 184**	**446 180**
Provinces and municipalities	460 637	2	(4)	460 635	460 633	2	100,0	438 466	438 464
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	14	13
Non-profit institutions	10 000	–	–	10 000	10 000	–	100,0	7 649	7 649
Households	2	80	3	85	82	3	96,5	55	54
Payments for capital assets	**764**	**538**	**(389)**	**913**	**908**	**5**	**99,5**	**876**	**871**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	764	538	(389)	913	908	5	99,5	876	871
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**3**	**3**	**2**	**1**	**66,7**	**3**	**3**
Total	**543 614**	**(1 300)**	**(5 878)**	**536 436**	**536 377**	**59**	**100,0**	**507 073**	**507 009**

2.4 Animal Production and Health

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**154 327**	**(17 828)**	**(20 863)**	**115 636**	**115 595**	**41**	**100,0**	**123 857**	**114 749**
Compensation of employees	84 439	(1 933)	(835)	81 671	81 661	10	100,0	69 252	69 241
Goods and services	69 888	(15 895)	(20 028)	33 965	33 934	31	99,9	54 605	45 508
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**127 542**	**233**	**568**	**128 343**	**128 339**	**4**	**100,0**	**97 879**	**97 874**
Provinces and municipalities	6	–	13	19	18	1	94,7	43	41
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	127 500	–	3	127 503	127 502	1	100,0	97 549	97 548
Non-profit institutions	–	200	–	200	200	–	100,0	–	–
Households	36	33	552	621	619	2	99,7	287	285
Payments for capital assets	**14 766**	**17 761**	**31 631**	**64 158**	**55 166**	**8 992**	**86,0**	**30 896**	**30 890**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	14 766	17 761	31 631	64 158	55 166	8 992	86,0	30 896	30 890
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**11**	**11**	**10**	**1**	**90,9**	**1 173**	**1 171**
Total	**296 635**	**166**	**11 347**	**308 148**	**299 110**	**9 038**	**97,1**	**253 805**	**244 684**

Details per programme 2: Agricultural Production, Health and Food Safety

for the year ended 31 March 2015

2.5 Agricultural Research

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Compensation of employees	–	–	–	–	–	–	–	–	–
Goods and services	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 029 151**	**–**	**–**	**1 029 151**	**1 029 151**	**–**	**100,0**	**950 254**	**950 254**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	1 029 151	–	–	1 029 151	1 029 151	–	100,0	950 254	950 254
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 029 151**	**–**	**–**	**1 029 151**	**1 029 151**	**–**	**100,0**	**950 254**	**950 254**

Details per programme
3: Food Security and Agrarian Reform

for the year ended 31 March 2015

Subprogramme	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
3.1 Management	2 796	–	(300)	2 496	2 492	4	99,8	4 806	4 802
3.2 Food Security	1 072 724	–	(11 139)	1 061 585	1 037 487	24 098	97,7	1 031 472	1 025 427
3.3 Sector Capacity Development	246 885	–	(11 001)	235 884	232 811	3 073	98,7	199 433	191 049
3.4 National Extension Support Services	389 290	–	89	389 379	383 530	5 849	98,5	368 881	368 823
Total for subprogrammes	**1 711 695**	**–**	**(22 351)**	**1 689 344**	**1 656 320**	**33 024**	**98,0**	**1 604 592**	**1 590 101**

Details per programme
3: Food Security and Agrarian Reform

for the year ended 31 March 2015

Subprogramme	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	**263 643**	**(29 162)**	**(20 920)**	**213 561**	**213 463**	**98**	**100,0**	**206 417**	**199 374**
Compensation of employees	129 471	(248)	(8 319)	120 904	120 889	15	100,0	112 293	112 278
Goods and services	134 172	(28 914)	(12 601)	92 657	92 574	83	99,9	94 124	87 096
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 398 891**	**284**	**373**	**1 399 548**	**1 366 658**	**32 890**	**97,6**	**1 333 878**	**1 326 876**
Provinces and municipalities	1 367 076	36	53	1 367 165	1 340 253	26 912	98,0	1 301 378	1 301 376
Departmental agencies and accounts	16 527	–	–	16 527	16 527	–	100,0	18 330	15 329
Higher education institutions	4 678	–	–	4 678	678	4 000	14,5	3 616	616
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	5 421	–	45	5 466	5 464	2	100,0	5 349	5 346
Non-profit institutions	2 660	–	–	2 660	788	1 872	29,6	2 500	1 508
Households	2 529	248	275	3 052	2 948	104	96,6	2 705	2 701
Payments for capital assets	**49 161**	**28 878**	**(1 836)**	**76 203**	**76 168**	**35**	**100,0**	**64 296**	**63 851**
Buildings and other fixed structures	38 119	3 122	318	41 559	41 552	7	100,0	46 580	46 572
Machinery and equipment	11 017	25 329	(2 126)	34 220	34 193	27	99,9	17 389	16 952
Biological assets	–	–	–	–	–	–	–	76	76
Intangible assets	25	427	(28)	424	423	1	99,8	251	251
Payments for financial assets	**–**	**–**	**32**	**32**	**31**	**1**	**96,9**	**1**	**–**
Total	**1 711 695**	**–**	**(22 351)**	**1 689 344**	**1 656 320**	**33 024**	**98,0**	**1 604 592**	**1 590 101**

3.1 Management

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**2 736**	**(32)**	**(266)**	**2 438**	**2 435**	**3**	**99,9**	**4 753**	**4 750**
Compensation of employees	1 914	–	(48)	1 866	1 865	1	99,9	2 451	2 452
Goods and services	822	(32)	(218)	572	570	2	99,7	2 302	2 298
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**60**	**32**	**(34)**	**58**	**57**	**1**	**98,3**	**53**	**52**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	60	32	(34)	58	57	1	98,3	53	52
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 796**	**–**	**(300)**	**2 496**	**2 492**	**4**	**99,8**	**4 806**	**4 802**

Details per programme
3: Food Security and Agrarian Reform

for the year ended 31 March 2015

3.2 Food Security

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**71 755**	**(1 574)**	**(11 401)**	**58 780**	**58 757**	**23**	**100,0**	**79 363**	**79 335**
Compensation of employees	49 030	(243)	(7 379)	41 408	41 402	6	100,0	41 636	41 629
Goods and services	22 725	(1 331)	(4 022)	17 372	17 355	17	99,9	37 727	37 706
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**960 210**	**252**	**76**	**960 538**	**936 473**	**24 065**	**97,5**	**918 158**	**912 154**
Provinces and municipalities	949 791	9	31	949 831	929 768	20 063	97,9	905 988	905 987
Departmental agencies and accounts	–	–	–	–	–	–	–	3 000	–
Higher education institutions	4 678	–	–	4 678	678	4 000	14,5	3 616	616
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	5 420	–	5	5 425	5 425	–	100,0	5 329	5 328
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	321	243	40	604	602	2	99,7	225	223
Payments for capital assets	**40 759**	**1 322**	**154**	**42 235**	**42 226**	**9**	**100,0**	**33 951**	**33 938**
Buildings and other fixed structures	38 119	1 899	318	40 336	40 329	7	100,0	32 537	32 530
Machinery and equipment	2 640	(577)	(164)	1 899	1 897	2	99,9	1 414	1 408
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**32**	**32**	**31**	**1**	**96,9**	**–**	**–**
Total	**1 072 724**	**–**	**(11 139)**	**1 061 585**	**1 037 487**	**24 098**	**97,7**	**1 031 472**	**1 025 427**

3.3 Sector Capacity Development

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**158 658**	**(27 505)**	**(9 404)**	**121 749**	**121 686**	**63**	**99,9**	**93 575**	**86 620**
Compensation of employees	70 778	(5)	35	70 808	70 803	5	100,0	62 274	62 268
Goods and services	87 880	(27 500)	(9 439)	50 941	50 883	58	99,9	31 301	24 352
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**80 133**	**32**	**257**	**80 422**	**77 436**	**2 986**	**96,3**	**75 790**	**74 792**
Provinces and municipalities	58 740	27	22	58 789	57 777	1 012	98,3	55 463	55 462
Departmental agencies and accounts	16 527	–	–	16 527	16 527	–	100,0	15 330	15 329
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	1	–	–	1	–	1	–	17	15
Non-profit institutions	2 660	–	–	2 660	788	1 872	29,6	2 500	1 508
Households	2 205	5	235	2 445	2 344	101	95,9	2 480	2 478
Payments for capital assets	**8 094**	**27 473**	**(1 854)**	**33 713**	**33 689**	**24**	**99,9**	**30 067**	**29 637**
Buildings and other fixed structures	–	1 223	–	1 223	1 223	–	100,0	14 043	14 042
Machinery and equipment	8 094	25 826	(1 854)	32 066	32 043	23	99,9	15 697	15 268
Biological assets	–	–	–	–	–	–	–	76	76
Intangible assets	–	424	–	424	423	1	99,8	251	251
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1**	**–**
Total	**246 885**	**–**	**(11 001)**	**235 884**	**232 811**	**3 073**	**98,7**	**199 433**	**191 049**

Details per programme
3: Food Security and Agrarian Reform

for the year ended 31 March 2015

3.4 National Extension Support Services

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**30 494**	**(51)**	**151**	**30 594**	**30 585**	**9**	**100,0**	**28 726**	**28 669**
Compensation of employees	7 749	–	(927)	6 822	6 819	3	100,0	5 932	5 929
Goods and services	22 745	(51)	1 078	23 772	23 766	6	100,0	22 794	22 740
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**358 548**	**–**	**40**	**358 588**	**352 749**	**5 839**	**98,4**	**339 930**	**339 930**
Provinces and municipalities	358 545	–	–	358 545	352 708	5 837	98,4	339 927	339 927
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	40	40	39	1	97,5	3	3
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	3	–	–	3	2	1	66,7	–	–
Payments for capital assets	**248**	**51**	**(102)**	**197**	**196**	**1**	**99,5**	**225**	**224**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	223	48	(74)	197	196	1	99,5	225	224
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	25	3	(28)	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**389 290**	**–**	**89**	**389 379**	**383 530**	**5 849**	**98,5**	**368 881**	**368 823**

Details per programme
4: Trade Promotion and Market Access

for the year ended 31 March 2015

Subprogramme	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
4.1 Management	2 792	–	(149)	2 643	2 641	2	99,9	1 375	1 373
4.2 International Relations and Trade	122 086	–	12 009	134 095	133 812	283	99,8	134 551	134 472
4.3 Cooperatives and Rural Enterprise Development	117 114	(1 700)	(2 785)	112 629	112 613	16	100,0	60 501	60 486
4.4 Agro-processing and Marketing	56 261	1 700	(9)	57 952	57 934	18	100,0	60 025	60 003
Total for subprogrammes	**298 253**	**–**	**9 066**	**307 319**	**307 000**	**319**	**99,9**	**256 452**	**256 334**

Details per programme
4: Trade Promotion and Market Access

for the year ended 31 March 2015

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**131 666**	**(671)**	**8 489**	**139 484**	**139 395**	**89**	**99,9**	**135 429**	**135 330**
Compensation of employees	91 408	(112)	6 552	97 848	97 826	22	100,0	79 515	79 492
Goods and services	40 258	(559)	1 937	41 636	41 569	67	99,8	55 914	55 838
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**166 022**	**112**	**811**	**166 945**	**166 724**	**221**	**99,9**	**119 200**	**119 194**
Provinces and municipalities	20	–	(17)	3	2	1	66,7	3	3
Departmental agencies and accounts	37 830	–	–	37 830	37 830	–	100,0	35 819	35 819
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	38 730	–	271	39 001	38 784	217	99,4	46 448	46 445
Public corporations and private enterprises	89 056	–	11	89 067	89 067	–	100,0	36 882	36 881
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	386	112	546	1 044	1 041	3	99,7	48	46
Payments for capital assets	**565**	**559**	**(258)**	**866**	**858**	**8**	**99,1**	**1 823**	**1 810**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	540	559	(233)	866	858	8	99,1	1 823	1 810
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	25	–	(25)	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**24**	**24**	**23**	**1**	**95,8**	**–**	**–**
Total	**298 253**	**–**	**9 066**	**307 319**	**307 000**	**319**	**99,9**	**256 452**	**256 334**

4.1 Management

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**2 757**	**–**	**(147)**	**2 610**	**2 608**	**2**	**99,9**	**1 375**	**1 373**
Compensation of employees	2 219	–	(280)	1 939	1 938	1	99,9	809	807
Goods and services	538	–	133	671	670	1	99,9	566	566
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**35**	**–**	**(2)**	**33**	**33**	**–**	**100,0**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	35	–	(2)	33	33	–	100,0	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 792**	**–**	**(149)**	**2 643**	**2 641**	**2**	**99,9**	**1 375**	**1 373**

Details per programme
4: Trade Promotion and Market Access

for the year ended 31 March 2015

4.2 International Relations and Trade

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**83 196**	**(491)**	**11 756**	**94 461**	**94 402**	**59**	**99,9**	**86 774**	**86 707**
Compensation of employees	55 624	(92)	10 478	66 010	65 995	15	100,0	50 709	50 697
Goods and services	27 572	(399)	1 278	28 451	28 407	44	99,8	36 065	36 010
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**38 730**	**92**	**271**	**39 093**	**38 875**	**218**	**99,4**	**46 450**	**46 446**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	38 730	–	271	39 001	38 784	217	99,4	46 448	46 445
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	92	–	92	91	1	98,9	2	1
Payments for capital assets	**160**	**399**	**(41)**	**518**	**512**	**6**	**98,8**	**1 327**	**1 319**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	160	399	(41)	518	512	6	98,8	1 327	1 319
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**23**	**23**	**23**	**–**	**100,0**	**–**	**–**
Total	**122 086**	**–**	**12 009**	**134 095**	**133 812**	**283**	**99,8**	**134 551**	**134 472**

4.3 Cooperatives and Rural Enterprise Development

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**25 737**	**(1 780)**	**(2 667)**	**21 290**	**21 278**	**12**	**99,9**	**21 395**	**21 384**
Compensation of employees	19 241	(1 700)	(904)	16 637	16 635	2	100,0	16 036	16 033
Goods and services	6 496	(80)	(1 763)	4 653	4 643	10	99,8	5 359	5 351
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**91 287**	**–**	**(26)**	**91 261**	**91 259**	**2**	**100,0**	**38 915**	**38 914**
Provinces and municipalities	20	–	(17)	3	2	1	66,7	3	3
Departmental agencies and accounts	1 825	–	–	1 825	1 825	–	100,0	2 000	2 000
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	89 056	–	11	89 067	89 067	–	100,0	36 882	36 881
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	386	–	(20)	366	365	1	99,7	30	30
Payments for capital assets	**90**	**80**	**(93)**	**77**	**76**	**1**	**98,7**	**191**	**188**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	90	80	(93)	77	76	1	98,7	191	188
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**1**	**1**	**–**	**1**	**–**	**–**	**–**
Total	**117 114**	**(1 700)**	**(2 785)**	**112 629**	**112 613**	**16**	**100,0**	**60 501**	**60 486**

Details per programme
4: Trade Promotion and Market Access

for the year ended 31 March 2015

4.4 Agro-processing and Marketing

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**19 976**	**1 600**	**(453)**	**21 123**	**21 107**	**16**	**99,9**	**25 885**	**25 866**
Compensation of employees	14 324	1 680	(2 742)	13 262	13 258	4	100,0	11 961	11 955
Goods and services	5 652	(80)	2 289	7 861	7 849	12	99,8	13 924	13 911
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**36 005**	**20**	**566**	**36 591**	**36 590**	**1**	**100,0**	**33 835**	**33 834**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	36 005	–	–	36 005	36 005	–	100,0	33 819	33 819
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	20	566	586	585	1	99,8	16	15
Payments for capital assets	**280**	**80**	**(122)**	**238**	**237**	**1**	**99,6**	**305**	**303**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	255	80	(97)	238	237	1	99,6	305	303
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	25	–	(25)	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**56 261**	**1 700**	**(9)**	**57 952**	**57 934**	**18**	**100,0**	**60 025**	**60 003**

Details per programme 5: Forestry

for the year ended 31 March 2015

Subprogramme	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
5.1 Management	6 580	–	(594)	5 986	5 979	7	99,9	4 303	4 296
5.2 Forestry Operations	468 412	–	(13 450)	454 962	454 781	181	100,0	468 356	468 206
5.3 Forestry Oversight and Regulation	56 495	650	(7 774)	49 371	49 336	35	99,9	48 810	48 358
5.4 Natural Resources Management	817 168	(650)	(22 854)	793 664	793 549	115	100,0	647 110	623 839
Total for subprogrammes	**1 348 655**	**–**	**(44 672)**	**1 303 983**	**1 303 645**	**338**	**100,0**	**1 168 579**	**1 144 699**

Details per programme 5: Forestry

for the year ended 31 March 2015

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**711 091**	**(8 550)**	**(40 918)**	**661 623**	**661 341**	**282**	**100,0**	**660 898**	**640 668**
Compensation of employees	510 397	(9 404)	(9 703)	491 290	491 208	82	100,0	491 688	482 496
Goods and services	199 344	1 904	(31 203)	170 045	169 846	199	99,9	168 857	157 819
Interest and rent on land	1 350	(1 050)	(12)	288	287	1	99,7	353	353
Transfers and subsidies	**586 911**	**6 495**	**2 202**	**595 608**	**595 590**	**18**	**100,0**	**437 198**	**433 598**
Provinces and municipalities	562 289	91	(77)	562 303	562 298	5	100,0	412 959	409 678
Departmental agencies and accounts	3 000	–	–	3 000	3 000	–	100,0	3 000	3 000
Higher education institutions	2 322	–	–	2 322	2 322	–	100,0	2 192	2 191
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	31	31	29	2	93,5	106	102
Non-profit institutions	14 163	–	–	14 163	14 162	1	100,0	10 169	9 869
Households	5 137	6 404	2 248	13 789	13 779	10	99,9	8 772	8 758
Payments for capital assets	**50 653**	**2 055**	**(5 984)**	**46 724**	**46 690**	**34**	**99,9**	**70 393**	**70 347**
Buildings and other fixed structures	700	(604)	–	96	95	1	99,0	16	15
Machinery and equipment	49 781	2 659	(5 812)	46 628	46 595	33	99,9	70 377	70 332
Biological assets	172	–	(172)	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**28**	**28**	**24**	**4**	**85,7**	**90**	**86**
Total	**1 348 655**	**–**	**(44 672)**	**1 303 983**	**1 303 645**	**338**	**100,0**	**1 168 579**	**1 144 699**

5.1 Management

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**6 190**	**–**	**(849)**	**5 341**	**5 335**	**6**	**99,9**	**4 184**	**4 178**
Compensation of employees	3 923	–	(904)	3 019	3 017	2	99,9	2 702	2 702
Goods and services	2 267	–	55	2 322	2 318	4	99,8	1 482	1 476
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**53**	**53**	**52**	**1**	**98,1**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	53	53	52	1	98,1	–	–
Payments for capital assets	**390**	**–**	**202**	**592**	**592**	**–**	**100,0**	**119**	**118**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	390	–	202	592	592	–	100,0	119	118
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**6 580**	**–**	**(594)**	**5 986**	**5 979**	**7**	**99,9**	**4 303**	**4 296**

Details per programme 5: Forestry

for the year ended 31 March 2015

5.2 Forestry Operations

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**415 604**	**(6 784)**	**(12 346)**	**396 474**	**396 328**	**146**	**100,0**	**397 209**	**397 098**
Compensation of employees	327 400	(8 379)	(1 825)	317 196	317 155	41	100,0	324 177	324 148
Goods and services	86 854	2 645	(10 509)	78 990	78 886	104	99,9	72 679	72 597
Interest and rent on land	1 350	(1 050)	(12)	288	287	1	99,7	353	353
Transfers and subsidies	**12 263**	**5 440**	**1 708**	**19 411**	**19 401**	**10**	**99,9**	**11 630**	**11 618**
Provinces and municipalities	157	61	(69)	149	146	3	98,0	57	54
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	3	3	2	1	66,7	25	24
Non-profit institutions	7 839	–	–	7 839	7 838	1	100,0	4 081	4 081
Households	4 267	5 379	1 774	11 420	11 415	5	100,0	7 467	7 459
Payments for capital assets	**40 545**	**1 344**	**(2 839)**	**39 050**	**39 028**	**22**	**99,9**	**59 485**	**59 461**
Buildings and other fixed structures	700	(604)	–	96	95	1	99,0	16	15
Machinery and equipment	39 773	1 948	(2 767)	38 954	38 933	21	99,9	59 469	59 446
Biological assets	72	–	(72)	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**27**	**27**	**24**	**3**	**88,9**	**32**	**29**
Total	**468 412**	**–**	**(13 450)**	**454 962**	**454 781**	**181**	**100,0**	**468 356**	**468 206**

5.3 Forestry Oversight and Regulation

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**46 676**	**541**	**(7 349)**	**39 868**	**39 837**	**31**	**99,9**	**39 399**	**39 353**
Compensation of employees	30 969	(62)	(4 246)	26 661	26 650	11	100,0	23 573	23 563
Goods and services	15 707	603	(3 103)	13 207	13 187	20	99,8	15 826	15 790
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**9 146**	**62**	**(1)**	**9 207**	**9 206**	**1**	**100,0**	**8 906**	**8 503**
Provinces and municipalities	500	–	–	500	500	–	100,0	600	500
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	2 322	–	–	2 322	2 322	–	100,0	2 192	2 191
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	5	4
Non-profit institutions	6 324	–	–	6 324	6 324	–	100,0	6 088	5 788
Households	–	62	(1)	61	60	1	98,4	21	20
Payments for capital assets	**673**	**47**	**(425)**	**295**	**293**	**2**	**99,3**	**505**	**502**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	673	47	(425)	295	293	2	99,3	505	502
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**1**	**1**	**–**	**1**	**–**	**–**	**–**
Total	**56 495**	**650**	**(7 774)**	**49 371**	**49 336**	**35**	**99,9**	**48 810**	**48 358**

Details per programme 5: Forestry

for the year ended 31 March 2015

5.4 Natural Resources Management

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**242 621**	**(2 307)**	**(20 374)**	**219 940**	**219 841**	**99**	**100,0**	**220 106**	**200 039**
Compensation of employees	148 105	(963)	(2 728)	144 414	144 386	28	100,0	141 236	132 083
Goods and services	94 516	(1 344)	(17 646)	75 526	75 455	71	99,9	78 870	67 956
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**565 502**	**993**	**442**	**566 937**	**566 931**	**6**	**100,0**	**416 662**	**413 477**
Provinces and municipalities	561 632	30	(8)	561 654	561 652	2	100,0	412 302	409 124
Departmental agencies and accounts	3 000	–	–	3 000	3 000	–	100,0	3 000	3 000
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	28	28	27	1	96,4	76	74
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	870	963	422	2 255	2 252	3	99,9	1 284	1 279
Payments for capital assets	**9 045**	**664**	**(2 922)**	**6 787**	**6 777**	**10**	**99,9**	**10 284**	**10 266**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	8 945	664	(2 822)	6 787	6 777	10	99,9	10 284	10 266
Biological assets	100	–	(100)	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**58**	**57**
Total	**817 168**	**(650)**	**(22 854)**	**793 664**	**793 549**	**115**	**100,0**	**647 110**	**623 839**

Details per programme 6: Fisheries

for the year ended 31 March 2015

Subprogramme	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
6.1 Management	2 065	100	995	3 160	3 159	1	100,0	749	748
6.2 Aquaculture	30 835	(1 000)	121	29 956	29 952	4	100,0	35 827	35 822
6.3 Monitoring Control and Surveillance	69 295	–	8 767	78 062	78 056	6	100,0	72 575	72 571
6.4 Marine Resources Management	19 137	–	45	19 182	19 176	6	100,0	17 979	17 975
6.5 Fisheries Research and Development	55 113	900	2 083	58 096	58 091	5	100,0	56 993	56 989
6.6 Marine Living Resources Fund	251 331	–	–	251 331	251 331	–	100,0	253 545	253 545
Total for subprogrammes	**427 776**	**–**	**12 011**	**439 787**	**439 765**	**22**	**100,0**	**437 668**	**437 650**

Details per programme 6: Fisheries

for the year ended 31 March 2015

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**176 352**	**(142)**	**11 805**	**188 015**	**188 001**	**14**	**100,0**	**177 878**	**177 863**
Compensation of employees	176 352	(142)	11 805	188 015	188 001	14	100,0	177 878	177 863
Goods and services	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**251 424**	**142**	**185**	**251 751**	**251 744**	**7**	**100,0**	**254 132**	**254 130**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	251 331	–	–	251 331	251 331	–	100,0	253 545	253 545
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	93	142	185	420	413	7	98,3	587	585
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**5 657**	**5 657**
Buildings and other fixed structures	–	–	–	–	–	–	–	5 657	5 657
Machinery and equipment	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**21**	**21**	**20**	**1**	**95,2**	**1**	**–**
Total	**427 776**	**–**	**12 011**	**439 787**	**439 765**	**22**	**100,0**	**437 668**	**437 650**

6.1 Management

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**2 065**	**100**	**995**	**3 160**	**3 159**	**1**	**100,0**	**749**	**748**
Compensation of employees	2 065	100	995	3 160	3 159	1	100,0	749	748
Goods and services	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 065**	**100**	**995**	**3 160**	**3 159**	**1**	**100,0**	**749**	**748**

Details per programme 6: Fisheries

for the year ended 31 March 2015

6.2 Aquaculture

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**30 809**	**(1 017)**	**108**	**29 900**	**29 897**	**3**	**100,0**	**30 086**	**30 082**
Compensation of employees	30 809	(1 017)	108	29 900	29 897	3	100,0	30 086	30 082
Goods and services	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**26**	**17**	**13**	**56**	**55**	**1**	**98,2**	**83**	**83**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	26	17	13	56	55	1	98,2	83	83
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**5 657**	**5 657**
Buildings and other fixed structures	–	–	–	–	–	–	–	5 657	5 657
Machinery and equipment	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1**	**–**
Total	**30 835**	**(1 000)**	**121**	**29 956**	**29 952**	**4**	**100,0**	**35 827**	**35 822**

6.3 Monitoring Control and Surveillance

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**69 235**	**(23)**	**8 635**	**77 847**	**77 844**	**3**	**100,0**	**72 174**	**72 171**
Compensation of employees	69 235	(23)	8 635	77 847	77 844	3	100,0	72 174	72 171
Goods and services	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**60**	**23**	**111**	**194**	**192**	**2**	**99,0**	**401**	**400**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	60	23	111	194	192	2	99,0	401	400
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**21**	**21**	**20**	**1**	**95,2**	**–**	**–**
Total	**69 295**	**–**	**8 767**	**78 062**	**78 056**	**6**	**100,0**	**72 575**	**72 571**

Details per programme 6: Fisheries

for the year ended 31 March 2015

6.4 Marine Resources Management

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**19 130**	**(7)**	**45**	**19 168**	**19 164**	**4**	**100,0**	**17 972**	**17 968**
Compensation of employees	19 130	(7)	45	19 168	19 164	4	100,0	17 972	17 968
Goods and services	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**7**	**7**	**–**	**14**	**12**	**2**	**85,7**	**7**	**7**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	7	7	–	14	12	2	85,7	7	7
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**19 137**	**–**	**45**	**19 182**	**19 176**	**6**	**100,0**	**17 979**	**17 975**

6.5 Fisheries Research and Development

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**55 113**	**805**	**2 022**	**57 940**	**57 937**	**3**	**100,0**	**56 897**	**56 894**
Compensation of employees	55 113	805	2 022	57 940	57 937	3	100,0	56 897	56 894
Goods and services	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**95**	**61**	**156**	**154**	**2**	**98,7**	**96**	**95**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	95	61	156	154	2	98,7	96	95
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**55 113**	**900**	**2 083**	**58 096**	**58 091**	**5**	**100,0**	**56 993**	**56 989**

Details per programme 6: Fisheries

for the year ended 31 March 2015

6.6 Marine Living Resources Fund

Economic classification	2014/15							2013/14	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Compensation of employees	–	–	–	–	–	–	–	–	–
Goods and services	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**251 331**	**–**	**–**	**251 331**	**251 331**	**–**	**100,0**	**253 545**	**253 545**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	251 331	–	–	251 331	251 331	–	100,0	253 545	253 545
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**251 331**	**–**	**–**	**251 331**	**251 331**	**–**	**100,0**	**253 545**	**253 545**

Notes to the Appropriation Statement

for the year ended 31 March 2015

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, notes 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 on Payments for financial assets to the Annual Financial Statements.

4. EXPLANATIONS OF MATERIAL VARIANCES FROM AMOUNTS VOTED (AFTER VIREMENT):

4.1 Per programme	Final appropriation	Actual expenditure	Variance	Variance as a % of final appropriation
	R'000	R'000	R'000	%
Administration	758 973	738 441	20 532	2,7
Agricultural Production, Health and Food Safety	2 192 977	2 183 702	9 275	0,4
Food Security and Agrarian Reform	1 689 344	1 656 320	33 024	2,0
Trade Promotion and Market Access	307 319	307 000	319	0,1
Forestry	1 303 983	1 303 645	338	0,0
Fisheries	439 787	439 765	22	0,0
Total	**6 692 383**	**6 628 873**	**63 510**	**0,9**

Administration

Owing to the cumbersome process of the Department of Public Works, expenditure in respect of the Stellenbosch – Plant Quarantine Station: Upgrading and maintenance of buildings and laboratories: Glasshouse and tunnels project was not fully completed. Furthermore, the skills development levy payment to PSETA was included in the 2014/15 AENE. PSETA submitted the invoice and section 38(1)(J) certificate during March 2015. The banking details on the safety web could not be verified before the end of the financial year, hence the payment was not made.

Agricultural Production, Health and Food Safety

Equipment in respect of the Primary Animal Health Care Programme had to be imported from overseas and could not be delivered before the end of the financial year.

Food Security and Agrarian Reform

Quarter 4 transfer of DORA funds was withheld owing to underspending by the Mpumalanga Department of Agriculture. The Mpumalanga Department of Agriculture has provided proof of commitments on the withheld funds. Furthermore the MoU in respect of the University of Fort Hare was not finalised.

Notes to the Appropriation Statement

for the year ended 31 March 2015

4.2 Per economic classification

	Final appropriation	Actual expenditure	Variance	Variance as a % of final appropriation
	R'000	R'000	R'000	%
Current payments				
Compensation of employees	1 661 857	1 661 596	261	0,0
Goods and services	732 733	732 095	638	0,1
Interest and rent on land	288	287	1	0,3
Subtotal	**2 394 878**	**2 393 978**	**900**	**0,0**
Transfers and subsidies				
Provinces and municipalities	2 390 280	2 363 349	26 931	1,1
Departmental agencies and accounts	1 354 598	1 354 212	386	0,0
Higher education institutions	7 000	3 000	4 000	57,1
Public corporations and private enterprises	222 305	222 298	7	0,0
Foreign governments and international organisations	39 001	38 784	217	0,6
Non-profit institutions	27 023	25 150	1 873	6,9
Households	22 027	21 885	142	0,6
Subtotal	**4 062 234**	**4 028 678**	**33 556**	**0,8**
Payments for capital assets				
Buildings and other fixed structures	67 968	48 048	19 920	29,3
Machinery and equipment	166 618	157 499	9 119	5,5
Intangible assets	424	423	1	0,2
Subtotal	**235 010**	**205 970**	**29 040**	**12,4**
Payments for financial assets	**261**	**247**	**14**	**5,4**
Total	**6 692 383**	**6 628 873**	**63 510**	**0,9**

Notes to the Appropriation Statement

for the year ended 31 March 2015

Owing to the cumbersome process of the Department of Public Works, expenditure in respect of the Stellenbosch – Plant Quarantine Station: Upgrading and maintenance of building and laboratories: Glasshouse and tunnels project was not fully completed. Furthermore, the skills development levy payment to PSETA was included in the 2014/15 AENE. PSETA submitted the invoice and section 38(1)(J) certificate during March 2015. The banking details on safety web could not be verified before the end of the financial year, hence the payment was not made. Quarter 4 transfer of DORA funds was withheld owing to underspending by the Mpumalanga Department of Agriculture. The Mpumalanga Department of Agriculture has provided proof of commitments on the withheld funds. Furthermore, the MoU in respect of the University of Fort Hare was not finalised. Equipment in respect of the Primary Animal Health Care Programme had to be imported from overseas and could not be delivered before the end of the financial year. Lastly, funds allocated to various directorates within the programme were rounded up, therefore a saving.

4.3 Per conditional grant

	Final appropriation	Actual expenditure	Variance	Variance as a % of final appropriation
	R'000	R'000	R'000	%
Comprehensive Agricultural Support Programme (CASP)	1 860 608	1 833 699	26 909	1,4
Infrastructure Development and Poverty Relief (LandCare)	67 837	67 837	–	0,0
Ilima/Letsema	460 625	460 625	–	0,0
Total	**2 389 070**	**2 362 161**	**26 909**	**1,1**

Statement of Financial Performance

for the year ended 31 March 2015

	Note	2014/15	2013/14
		R'000	R'000
Revenue			
Annual appropriation	1	6 692 383	6 182 282
Departmental revenue	2	191 652	809 584
Aid assistance	3	582	138
Total revenue		**6 884 617**	**6 992 004**
Expenditure			
Current expenditure			
Compensation of employees	4	1 661 596	1 525 024
Goods and services	5	732 095	746 426
Interest and rent on land	6	287	353
Aid assistance	3, Annex 11	2 542	8 752
Total current expenditure		**2 396 520**	**2 280 555**
Transfers and subsidies			
Transfers and subsidies	8	4 028 678	3 637 949
Aid assistance	3	115	138
Total transfers and subsidies		**4 028 793**	**3 638 087**

Statement of Financial Performance (cont.)

for the year ended 31 March 2015

	Note	2014/15	2013/14
		R'000	R'000
Expenditure for capital assets			
Tangible assets	9	205 547	198 787
Intangible assets	9	423	1 419
Total expenditure for capital assets		205 970	200 206
Payments for financial assets	7	**247**	**1 355**
Total expenditure		**6 631 530**	**6 120 203**
Surplus for the year		**253 087**	**871 801**
Reconciliation of net surplus/(deficit) for the year			
Voted funds		63 510	70 969
Annual appropriation		63 510	70 969
Departmental revenue and NRF receipts	15	191 652	809 584
Aid assistance	3, Annex 11	(2 075)	(8 752)
Surplus for the year		**253 087**	**871 801**

Statement of Financial Position

for the year ended 31 March 2015

	Note	2014/15	2013/14
		R'000	R'000
Assets			
Current assets		72 696	93 017
Cash and cash equivalents	*10*	70 084	84 509
Prepayments and advances	*11*	1 332	3 475
Receivables	*12*	1 280	5 033
Non-current assets		330 661	283 327
Investments	*13*	326 572	280 031
Receivables	*12*	4 089	3 296
Total assets		**403 357**	**376 344**
Liabilities			
Current liabilities		75 221	94 823
Voted funds to be surrendered to the Revenue Fund	*14*	63 510	70 969
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	*15*	8 475	14 100
Payables	16	3 142	1 037
Aid assistance unutilised	*3, Annex 11*	94	8 717
Non-current liabilities			
Payables	17	326 575	280 034
Total liabilities		**401 796**	**374 857**

Statement of Financial Position (cont.)

for the year ended 31 March 2015

	Note	2014/15	2013/14
		R'000	R'000
Net assets			
Represented by:		1 561	1 487
Recoverable revenue		1 561	1 487
Total		**1 561**	**1 487**

Statement of Changes in Net Assets

for the year ended 31 March 2015

	Note	2014/15	2013/14
		R'000	R'000
Recoverable revenue			
Opening balance		1 487	1 101
Transfers:		74	386
Irrecoverable amounts written off	7.1	(127)	(151)
Debts recovered (included in departmental receipts)		(1 887)	(1 352)
Debts raised		2 088	1 889
Closing balance		1 561	1 487
Total		**1 561**	**1 487**

Cash Flow Statement

for the year ended 31 March 2015

	Note	2014/15	2013/14
		R'000	R'000
Cash flows from operating activities			
Receipts		6 883 583	6 991 247
Annual appropriated funds received	*1.1*	6 692 383	6 182 282
Departmental revenue received	*2.1, 2.2, 2.5, 2.6*	185 053	801 835
Interest received	*2.3*	5 565	6 992
Aid assistance received	*3,Annex1I*	582	138
Net increase/decrease in working capital		7 208	(179)
Surrendered to Revenue Fund	*14, 15*	(268 246)	(863 002)
Surrendered to Reconstruction and Development Programme (RDP) Fund/donor	*3,Annex 11*	(6 548)	–
Current payments	*3 -6*	(2 396 520)	(2 280 553)
Interest paid	*6*	–	(2)
Payments for financial assets	*7*	(247)	(1 355)
Transfers and subsidies paid	*3, 8*	(4 028 793)	(3 638 087)
Net cash flow available from operating activities	*18*	**190 437**	**208 069**
Cash flows from investing activities			
Payments for capital assets	*9*	(205 970)	(200 206)
Proceeds from sale of capital assets	*2*	1 034	757
Increase/decrease in investments		(46 541)	(44 308)
Net cash flows from investing activities		**(251 477)**	**(243 757)**

Cash Flow Statement (cont.)

for the year ended 31 March 2015

	Note		
Cash flows from financing activities			
Increase/decrease in net assets		74	386
Increase/decrease in non-current payables		46 541	44 308
Net cash flows from financing activities		**46 615**	**44 694**
Net increase/decrease in cash and cash equivalents		(14 425)	9 006
Cash and cash equivalents at beginning of period		84 509	75 503
Cash and cash equivalents at end of period	*19*	**70 084**	**84 509**

Accounting policies

for the year ended 31 March 2015

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. 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 No. 1 of 1999 (as amended by Act No.29 of 1999), and the Treasury Regulations, issued in terms of the PFMA and the annual Division of Revenue Act (DORA).

1. PRESENTATION OF THE FINANCIAL STATEMENTS

1.1 Basis of preparation

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

1.2 Going concern

The financial statements have been prepared on a going concern basis.

1.3 Presentation currency

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

1.4 Rounding

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

1.5 Foreign currency translation

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

1.6 Comparative figures

1.6.1 Prior period comparative information

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

1.6.2 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.

Accounting policies

for the year ended 31 March 2015

2. REVENUE

2.1 Appropriated funds

Appropriated funds comprise departmental allocations, as well as direct charges against revenue funds (i.e. statutory appropriation).

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

The net amount of any appropriated funds owing to/from the relevant revenue fund at the reporting date is recognised as a payable/receivable in the Statement of Financial Position.

2.2 Departmental revenue

Departmental revenue is recognised in the Statement of Financial Performance when received, and is subsequently paid into the National Revenue Fund (NRF), unless stated otherwise.

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

2.3 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.

3. AID ASSISTANCE

3.1 Aid assistance received

Aid assistance received in cash is recognised in the Statement of Financial Performance when received.

In-kind aid assistance is recorded in the notes to the Annual Financial Statements on the date of receipt and is measured at fair value.

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

3.2 Aid assistance paid

Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the Statement of Financial Position.

4. EXPENDITURE

4.1 Compensation of employees

4.1.1 Salaries and wages

Salaries and wages are recognised in the Statement of Financial Performance on the date of payment.

Other employee benefits, which give rise to a present legal or constructive obligation, are disclosed in the notes to the financial statements at face value.

Employee costs are capitalised to the cost of a capital project when an employee spends more than 50% of his/her time on the project. These payments form part of the expenditure for capital assets in the Statement of Financial Performance.

4.1.2 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.

No provision is made for retirement benefits in the department's financial statements. Any potential liabilities are disclosed in the financial statements of the NRF.

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.

4.1.3 Termination benefits

Termination benefits such as severance packages are recognised in the Statement of Financial Performance as a transfer to households on the date of payment.

4.1.4 Other long-term employee benefits

Other long-term employee benefits (such as capped leave) are recognised as an expense in the Statement of Financial Performance as a transfer to households on the date of payment.

Long-term employee benefits, which give rise to a present legal or constructive obligation, are recognised in the notes to the financial statements.

4.2 Goods and services

Payments made for goods and/or services are recognised in the Statement of Financial Performance on the date of payment.

The expense is classified as capital expense if the goods and services were acquired for a capital project, or the total consideration paid is more than capitalisation threshold (currently R5 000).

4.3 Interest and rent on land

Interest and rental payments are recognised in the Statement of Financial Performance on the date of payment.
This expenditure excludes rental for the use of buildings or other fixed structures. If it is not possible to distinguish between payment for the use of land and for the fixed structures on it, the total amount is classified under goods and services.

Accounting policies

for the year ended 31 March 2015

4.4 Financial transactions in assets and liabilities

Debts are written off when these are identified as irrecoverable. Debts written off are limited to the amount of savings and/or underspending of appropriated funds, with the exception of debt transferred to the department from the Agricultural Debt Account, after the Agricultural Debt Management Act, 2001 (Act No. 45 of 2001) had been repealed during the 2008/09 financial year.

Debt written off is recorded in the notes to the financial statements.

No provision is made for irrecoverable amounts, however, an estimate is included in the notes to the financial statements. The estimate in respect of the Agricultural Debt Account debtors is based on the calculation of impairments on financial instruments in accordance with Generally Accepted Accounting Practice (GAAP).

All other losses are recognised once authorisation has been granted for the recognition thereof.

4.5 Transfers and subsidies

Transfers and subsidies are recognised in the Statement of Financial Performance on the date of payment.

4.6 Unauthorised expenditure

Unauthorised expenditure is recognised in the Statement of Financial Position until such time as the expenditure is either:

- Approved by the relevant authority with funding and the related funds are received; or
- Approved by the relevant authority without funding and is written off against the appropriation in the Statement of Financial Performance; or
- Transferred to receivables for recovery.

Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.

4.7 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and/or wasteful expenditure incurred.

Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.

Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are derecognised when settled or subsequently written off as irrecoverable.

4.8 Irregular expenditure

Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the irregularity unless it is impracticable to determine, in which case reasons therefore are provided in the note.

Irregular expenditure is removed from the note when it is either condoned by the relevant authority or transferred to receivables for recovery.

Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are derecognised when settled or subsequently written off as irrecoverable.

5. ASSETS

5.1 Cash and cash equivalents

Cash and cash equivalents are stated at cost in the Statement of Financial Position.

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.

5.2 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.

5.3 Loans and receivables

Loans and receivables are recognised in the Statement of Financial Position at cost plus accrued interest, where interest is charged, less amounts already settled or written off.

5.4 Investments

Investments are recognised in the Statement of Financial Position at cost.

5.5 Inventory

At the date of acquisition, inventories are recorded at cost price in the notes to the financial statements.

Where inventories are acquired as part of a non-exchange transaction, the cost of inventory is its fair value at the date of acquisition.

Inventories are subsequently measured at the lower end of cost and net realisable value or the lower of cost and replacement value.

5.6 Capital assets

5.6.1 Movable 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 are measured at fair value as at the date of acquisition.

Where the cost of movable capital assets cannot be determined accurately, 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) are recorded at R1.

Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the movable asset is recorded by another department/entity in which case the completed project costs are transferred to that department.

Repairs and maintenance are expensed as current "goods and services" in the Statement of Financial Performance.

5.6.2 Immovable assets

Immovable capital assets are initially recorded in the notes to the financial statements at cost. Immovable capital assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.

Where the cost of immovable capital assets cannot be determined accurately, the immovable capital assets are measured at R1 unless the fair value of the asset has been reliably estimated, in which case the fair value is used.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) are recorded at R1.

Immovable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the movable asset is recorded by another department/entity in which case the completed project costs are transferred to that department.

Repairs and maintenance are expensed as current "goods and services" in the Statement of Financial Performance.

5.6.3 Intangible assets

Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.

Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.

Where the cost of intangible assets cannot be determined accurately, 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) are recorded at R1.

Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the intangible asset is recorded by another department/entity in which case the completed project costs are transferred to that department.

5.6.4 Biological assets: Forestry

Biological assets (plantations) are measured at standing value. The standing value is the value of the standing, marketable timber that is present in a stand at the age when the value is computed. The standing value is determined with reference to the market volume, obtained from a growth model or yield table, which is applicable to a specific species, site and silvicultural regime. The department uses the Computerised Plantation Analysis System (COMPAS) for managing the growing stock database.

The valuation is performed annually and is recognised in the notes to the financial statements.

Biological assets (plantations) are subsequently carried at fair value.

5.6.5 Heritage assets: Forestry

Indigenous forests are valued at R1 per hectare and are demarcated as state forests in terms of chapter 3 of the National Forests Act, 1998 (Act No. 84 of 1998).

The valuation is performed annually and is recognised in the notes to the financial statements.

6. LIABILITIES, PROVISIONS AND CONTINGENTS

6.1 Payables

Payables are recognised in the Statement of Financial Position at cost.

6.2 Contingent liabilities

Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, the existence of which 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 determined reliably.

6.3 Contingent assets

Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, the existence of which will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.

6.4 Commitments

Commitments are recorded at cost in the disclosure notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities, thereby incurring future expenditure that will result in the outflow of cash.

6.5 Accrued expenditure

Accrued expenditure payable is recorded in the notes to the financial statements when the goods are received or, in the case of services, when these are rendered to the department.

Accrued expenditure payable is measured at cost.

6.6 Employee benefits

Short-term employee benefits, which give rise to a present legal or constructive obligation, are recorded in the notes to the financial statements.

6.7 Leases

6.7.1 Finance leases

Finance lease payments made during the period under review are recognised as capital expenditure in the Statement of Financial Performance on the date of payment.

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

Finance lease assets acquired at the end of the lease term are recorded and measured at the lower end of:

- Cost, being the fair value of the asset; or
- The sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.

6.7.2 *Operating lease*

Operating lease payments made during the period under review are recognised as current expenditure in the Statement of Financial Performance on the date of payment.

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

6.8 Impairment of financial assets

Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.

An assessment of whether there is an indication of possible impairment is done at each reporting date.

6.9 Provisions

Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

7. 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.

8. NET ASSETS

8.1 Capitalisation reserve

The capitalisation reserve comprises financial assets and/or liabilities originating from prior to the period under review, which are recognised for the first time in the Statement of Financial Position in the current period under review. Amounts are recognised in the capitalisation reserves when identified in the current period, and are transferred to the NRF when the underlying asset is disposed of and the related funds are received.

8.2 Recoverable revenue

Amounts are recognised as recoverable revenue when a payment made during a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the NRF when recovered, or transferred to the Statement of Financial Performance when written off.

9. RELATED PARTY TRANSACTIONS

A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions are recorded in the notes to the financial statements when the transaction is not at arm's length.

10. KEY MANAGEMENT PERSONNEL

Compensation paid to key management personnel, including their close family members where relevant, is included in the notes to the financial statements.

11. AGENT- PRINCIPAL ARRANGEMENTS

Where agent-principal arrangements exist, the total payment made and the nature, circumstances and terms relating to the arrangements are disclosed in the notes to the financial statements.

12. 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 have been disclosed in the notes to the financial statements.

13. CHANGES IN ACCOUNTING POLICIES, ESTIMATES AND ERRORS

Changes in accounting policies that are effected by management have been applied retrospectively in accordance with Modified Cash Standards (MCSs) requirements, except to the extent that it is unpractical to determine the period-specific effects or the cumulative effect of the change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

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 unpractical 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.

Notes to the Annual Financial Statement

for the year ended 31 March 2015

1. ANNUAL APPROPRIATION

1.1 Annual Appropriation

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for national departments (voted funds) and provincial departments:

	Final appropriation	Actual funds received	Appropriation received 2013/14
	R'000	R'000	R'000
Administration	758 973	758 973	704 671
Agricultural Production, Health and Food Safety	2 192 977	2 192 977	2 010 320
Food Security and Agrarian Reform	1 689 344	1 689 344	1 604 592
Trade Promotion and Market Access	307 319	307 319	256 452
Forestry	1 303 983	1 303 983	1 168 579
Fisheries	439 787	439 787	437 668
Total	**6 692 383**	**6 692 383**	**6 182 282**

2. DEPARTMENTAL REVENUE

	Note	2014/15	2013/14
		R'000	R'000
Sales of goods and services other than capital assets	2.1	163 230	153 718
Fines, penalties and forfeits	2.2	33	49
Interest, dividends and rent on land	2.3	6 727	8 236
Sales of capital assets	2.4	1 034	757
Transactions in financial assets and liabilities	2.5	19 901	646 651
Transfer received	2.6	727	173
Total revenue collected		**191 652**	**809 584**
Departmental revenue collected		**191 652**	**809 584**

Note 2.5 Financial transaction in assets and liabilities includes an amount of R13,863 million being refunds of unspent conditional grants and projects received from the provincial departments, compared to R637,208 million refunded during the 2013/14 financial year.

2.1 Sales of goods and services other than capital assets

	Note	2014/15	2013/14
		R'000	R'000
Sales of goods and services produced by the department		163 186	153 690
Sales by market establishment		2 370	2 953
Administrative fees		129 749	114 491
Other sales		31 067	36 246
Sales of scrap, waste and other used current goods		44	28
Total		**163 230**	**153 718**

2.2 Fines, penalties and forfeits

Fines	8	–
Penalties	25	49
Total	**33**	**49**

2.3 Interest, dividends and rent on land

Interest	5 565	6 992
Rent on land	1 162	1 244
Total	**6 727**	**8 236**

2.4 Sale of capital assets

Tangible assets		1 034	757
Machinery and equipment	*39*	1 034	757
Total		**1 034**	**757**

Notes to the Annual Financial Statement

for the year ended 31 March 2015

2.5 Transactions in financial assets and liabilities

	2014/15	2013/14
	R'000	R'000
Receivables	4 752	7 695
Other receipts, including recoverable revenue	15 149	638 956
Total	**19 901**	**646 651**

2.6 Transfers received

Public corporations and private enterprises	727	173
Total	**727**	**173**

3. AID ASSISTANCE

Opening balance	8 717	17 469
Transferred from Statement of Financial Performance	(2 075)	(8 752)
Paid during the year	(6 548)	–
Closing balance	**94**	**8 717**

Transferred from Statement of Financial Performance includes revenue of R582 thousand minus current expenditure of R2,542 million minus transfer expenditure of R115 thousand.

3.1 Analysis of balance by source

	2014/15	2013/14
	R'000	R'000
Aid assistance from RDP	94	–
Aid assistance from other sources	–	8 717
Closing balance	**94**	**8 717**

3.2 Analysis of balance

	2014/15	2013/14
	R'000	R'000
Aid assistance unutilised	94	8 717
Closing balance	**94**	**8 717**

4. COMPENSATION OF EMPLOYEES

4.1 Salaries and wages

Basic salary	1 118 985	1 032 071
Performance award	31 280	20 622
Service based	3 313	3 830
Compensative/circumstantial	12 083	27 570
Periodic payments	69	283
Other non-pensionable allowances	274 243	236 219
Total	**1 439 973**	**1 320 595**

4.2 Social contributions

Employer contributions		
Pension	150 224	133 763
Medical	71 009	70 253
Bargaining council	388	363
Insurance	2	50
Total	**221 623**	**204 429**
Total compensation of employees	**1 661 596**	**1 525 024**

Notes to the Annual Financial Statement

for the year ended 31 March 2015

	2014/15	2013/14
Average number of employees	6 743	6 124

The average number of employees includes the Minister, Deputy Minister and the components of Agriculture, Forestry and Fisheries

Compensation of employees —excluding R17,360 million as project costs (refer to Note 9)

5. GOODS AND SERVICES

	Note	2014/15	2013/14
		R'000	R'000
Administrative fees		3 547	3 247
Advertising		26 480	22 189
Minor assets	*5.1*	6 851	6 673
Bursaries (employees)		2 724	2 680
Catering		813	1 296
Communication		27 791	26 555
Computer services	*5.2*	35 424	43 296
Consultants, business and advisory services		20 540	33 953
Infrastructure and planning services		6 957	13 045
Laboratory services		232	567
Legal services		8 519	3 739
Contractors		24 249	23 610
Agency and support /outsourced services		30 695	53 348
Entertainment		776	503
Audit cost—external	*5.3*	10 362	9 917
Fleet services		18 459	18 505
Inventory	*5.4*	9 575	21 245

	Note	2014/15	2013/14
		R'000	R'000
Consumables	5.5	53 309	54 226
Operating leases		84 510	85 733
Property payments	5.6	144 315	112 592
Rental and hiring		69	5 027
Travel and subsistence	5.7	128 554	119 283
Venues and facilities		30 685	37 832
Training and development		36 370	31 868
Other operating expenditure	5.8	20 289	15 497
Total		**732 095**	**746 426**

Goods and services— excluding R22,710 million disclosed as project costs (refer to Note 9).

5.1 Minor assets

Tangible assets	6 841	6 666
Buildings and other fixed structures	–	5
Biological assets	177	422
Machinery and equipment	6 601	6 211
Transport assets	63	28
Intangible assets	10	7
Software	10	7
Total	**6 851**	**6 673**

5.2 Computer services

	Note	2014/15	2013/14
		R'000	R'000
SITA computer services		22 481	23 556
External computer service providers		12 943	19 740
Total		**35 424**	**43 296**

5.3 Audit cost—external

Regularity audits		10 362	9 917
Total		**10 362**	**9 917**

5.4 Inventory

Farming supplies		7 708	14 607
Food and food supplies		474	389
Fuel, oil and gas		266	54
Learning, teaching and support material		–	51
Materials and supplies		36	–
Medicine		970	6 143
Other supplies	*5.4.1*	121	1
Total		**9 575**	**21 245**

5.4.1 Other supplies

	2014/15	2013/14
	R'000	R'000
Ammunition and security supplies	10	1
Other	111	–
Total	**121**	**1**

5.5 Consumables

Consumable supplies	42 600	41 623
Uniform and clothing	7 191	5 750
Household supplies	4 609	2 614
Building material and supplies	–	3 523
Communication accessories	1	7
IT consumables	597	225
Other consumables	30 202	29 504
Stationery, printing and office supplies	10 709	12 603
Total	**53 309**	**54 226**

Other consumables, including gardening and farming supplies, fuel, materials and laboratory supplies

5.6 Property payments

Municipal services	27 926	23 400
Property management fees	76 312	66 299
Property maintenance and repairs	11 500	3 795
Other	28 577	19 098
Total	**144 315**	**112 592**

Other property payments, including cleaning and security services

5.7 Travel and subsistence

	2014/15	2013/14
	R'000	R'000
Local	112 718	104 735
Foreign	15 836	14 548
Total	**128 554**	**119 283**

5.8 Other operating expenditure

Professional bodies, membership and subscription fees	1 078	913
Resettlement costs	3 325	3 040
Other	15 886	11 544
Total	**20 289**	**15 497**

Other operating expenditure—other includes insurance for subsidised vehicles, printing and publication services

6. INTEREST AND RENT ON LAND

Interest paid	–	2
Rent on land	287	351
Total	**287**	**353**

7. PAYMENTS FOR FINANCIAL ASSETS

	Note	2014/15	2013/14
		R'000	R'000
Debts written off	7.1	247	1 355
Total		**247**	**1 355**

7.1 Debts written off

Recoverable revenue written off			
Trade debt			
Irrecoverable/uneconomical		118	34
Claims settled or waived to the advantage of the state		–	1 170
Staff debt	*Stat chg in NA*	127	151
Irrecoverable/uneconomical		116	148
Claims settled or waived to the advantage of the state		11	–
Recovery would cause undue difficulty		–	3
Irrecoverable/uneconomical (dishonoured cheques)		2	–
Total debt written off		**247**	**1 355**

8. TRANSFERS AND SUBSIDIES

Provinces and municipalities	*36, 37*	2 363 349	2 149 701
Departmental agencies and accounts	*Annex 1B*	1 354 212	1 266 644
Higher education institutions	*Annex 1C*	3 000	2 807
Foreign governments and international organisations	*Annex 1E*	38 784	46 445
Public corporations and private enterprises	*Annex 1D*	222 298	140 111
Non-profit institutions	*Annex 1F*	25 150	19 026
Households	*Annex 1G*	21 885	13 215
Total		**4 028 678**	**3 637 949**

	2014/15	2013/14
	R'000	R'000
Unspent funds transferred to the above beneficiaries	29 523	39 690

The amount of R29,523 million represents funds transferred by DAFF to the provinces which were not spent by the provinces

9. EXPENDITURE FOR CAPITAL ASSETS

	Note		
Tangible assets		205 547	198 787
Buildings and other fixed structures	*34.1*	48 048	55 694
Machinery and equipment	*32.1*	157 499	143 017
Biological assets	*32*	–	76
Intangible assets		423	1 419
Software	*33.1*	423	1 419
Total		**205 970**	**200 206**

The following amounts have been included as project costs in expenditure for capital assets:			
Compensation of employees	*4*	17 360	13 812
Goods and services	*5*	22 710	18 070
Total		**40 070**	**31 882**

9.1 Analysis of funds utilised to acquire capital assets—2014/15

	Voted funds	Total
	R'000	R'000
Tangible assets	205 547	205 547
Buildings and other fixed structures	48 048	48 048
Machinery and equipment	157 499	157 499
Intangible assets	423	423
Software	423	423
Total	**205 970**	**205 970**

9.2 Analysis of funds utilised to acquire capital assets—2013/14

Tangible assets	198 787	198 787
Buildings and other fixed structures	55 694	55 694
Machinery and equipment	143 017	143 017
Biological assets	76	76
Intangible assets	1 419	1 419
Software	1 419	1 419
Total	**200 206**	**200 206**

9.3 Finance lease expenditure included in expenditure for capital assets

	Note	2014/15	2013/14
		R'000	R'000
Tangible assets		41 410	54 987
Machinery and equipment	*32.1*	41 410	54 987
Total		**41 410**	**54 987**

10. CASH AND CASH EQUIVALENTS

	Note	2014/15 R'000	2013/14 R'000
Consolidated Paymaster General Account		69 817	84 239
Cash receipts		21	24
Cash on hand		246	246
Total		**70 084**	**84 509**

11. PREPAYMENTS AND ADVANCES

Travel and subsistence		1 332	1 408
Advances paid	*11.1*	–	2 067
Total		**1 332**	**3 475**

11.1 Advances paid

National departments	*Annex 8A*	–	2 067
Total		**–**	**2 067**

12. RECEIVEABLES

		Less than one year	One to three years	Older than three years	2014/15 Total	2013/14 Total
		R'000	R'000	R'000	R'000	R'000
Claims recoverable	*12.1 Annex 4*	92	–	–	92	3 330
Recoverable expenditure	*12.2*	50	–	–	50	1 280
Staff debt	*12.3*	66	–	–	66	–
Other debtors	*12.4*	1 072	4 089	–	5 161	3 719
Total		**1 280**	**4 089**	**–**	**5 369**	**8 329**

12.1 Claims recoverable

	2014/15	2013/14
	R'000	R'000
National departments	51	3 285
Provincial departments	41	45
Total	**92**	**3 330**

12.2 Recoverable expenditure (disallowance accounts)

Disallowance: Dishonoured cheques	32	18
Disallowance: Miscellaneous	18	1 262
Total	**50**	**1 280**

12.3 Staff debt

	2014/15 R'000	2013/14 R'000
Salaries: Deduction disallowance account	52	–
Salaries: Tax debt	14	–
Total	**66**	**–**

12.4 Other debtors

Debt account	5 161	3 719
Total	**5 161**	**3 719**

13. INVESTMENTS

Non-current		
Shares and other equities		
Ncera Farms (Pty) Ltd	1	1
Onderstepoort Biological Products Ltd	1	1
Abattoir Industry Fund	16 434	16 372
National Forestry Recreation and Access Trust	5 967	5 627
Forestry Lease Rental Trust Fund	304 169	258 030
Total non-current	**326 572**	**280 031**
Analysis of non-current investments		
Opening balance	280 031	235 723
Additions in cash	50 011	45 208
Disposals for cash	(3 470)	(900)
Closing balance	**326 572**	**280 031**

14. VOTED FUNDS TO BE SURRENDERED TO THE REVENUE FUND

	Note	2014/15	2013/14
		R'000	R'000
Opening balance		70 969	55 694
Transfer from Statement of Financial Performance (as restated)		63 510	70 969
Paid during the year		(70 969)	(55 694)
Closing balance		**63 510**	**70 969**

15. Departmental revenue and NRF receipts to be surrendered to the Revenue Fund

Opening balance		14 100	11 824
Transfer from Statement of Financial Performance (as restated)		191 652	809 584
Paid during the year		(197 277)	(807 308)
Closing balance		**8 475**	**14 100**

16. PAYABLES—CURRENT

Advances received	*16.1*	2 210	10
Clearing accounts	*16.2*	932	986
Other payables	*16.3*	–	41
Total		**3 142**	**1 037**

Notes to the Annual Financial Statement

for the year ended 31 March 2015

16.1 Advances received

	2014/15	2013/14
	R'000	R'000
National departments	2 115	–
Other institutions	95	10
Total	**2 210**	**10**

The advance received of R2,115 million represents funds received from the Department of Higher Education and Training (refer to Note 35.2.2– Agent-principle arrangement)

16.2 Clearing accounts

Salary: ACB recalls	7	98
Salary: Income tax	723	628
Salary: Pension fund	2	5
Salary: Reversal account	200	252
Salary: Tax debt	–	1
Salary: Medical aid	–	2
Total	**932**	**986**

16.3 Other payables

Sports fees	–	41
Total	**–**	**41**

17. PAYABLES—NON-CURRENT

	Note	One to two years	Two to three years	More than three years	2014/15 Total	2014/15 Total
		R'000	R'000	R'000	R'000	R'000
Other payables	17.1	90 849	17 696	218 030	326 575	280 034
Total		**90 849**	**17 696**	**218 030**	**326 575**	**280 034**

The Abattoir Industry Fund, National Forestry Recreation and Access Trust and the Forestry Lease Rental Trust Fund are managed separately from DAFF's voted funds

17.1 Other payables

	2014/15	2013/14
	R'000	R'000
Ncera Farms (Pty) Ltd	1	1
Onderstepoort Biological Products Ltd	1	1
Abattoir Industry Fund	16 434	16 372
National Forestry Recreation and Access Trust	5 967	5 627
Forestry Lease Rental Trust Fund	304 172	258 033
Total	**326 575**	**280 034**

18. NET CASH FLOW AVAILABLE FROM OPERATING ACTIVITIES

Net surplus/(deficit) as per Statement of Financial Performance	253 087	871 801
Add back non-cash/cash movements not regarded as operating activities	(62 650)	(663 732)
(Increase)/decrease in receivables—current	2 960	(4 465)
(Increase)/decrease in prepayments and advances	2 143	3 802
Increase/(decrease) in payables—current	2 105	484
Proceeds from sale of capital assets	(1 034)	(757)

	2014/15	2013/14
	R'000	R'000
Expenditure on capital assets	205 970	200 206
Surrenders to Revenue Fund	(268 246)	(863 002)
Surrenders to RDP Fund/donor	(6 548)	–
Net cash flow generated by operating activities	**190 437**	**208 069**

19. RECONCILIATION OF CASH AND CASH EQUIVALENTS FOR

Cash-flow purposes

Consolidated Paymaster General Account	69 817	84 239
Cash receipts	21	24
Cash on hand	246	246
Total	**70 084**	**84 509**

20. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

20.1 Contingent liabilities

		Note	2014/15	2013/14
			R'000	R'000
Liable to	**Nature**			
Housing loan guarantees	Employees	*Annex 3A*	57	125
Claims against the department		*Annex 3B*	115 170	25 187
Intergovernmental payables (unconfirmed balances)		Annex 5	17 014	–
Other		Annex 3B	10 356	–
Total			**142 597**	**25 312**

The cases reported under contingent liabilities in Annexure 3A represent a housing loan guarantee that was issued to an employee still in the employment of DAFF. Any possible outflow of funds will firstly be recovered from the salary/service benefits of the employee before any debt is raised

The cases reported under contingent liabilities in Annexure 3B represent legal cases instituted against DAFF which are in various stages of investigation/ legal actions

The amount reported under Other represents Occupational Service Dispensation cases that are subject to approval by the Department of Public Service and Administration

21. COMMITMENTS

	2014/15	2013/14
	R'000	R'000
Current expenditure	**147 123**	**120 702**
Approved and contracted	128 703	117 842
Approved but not contracted yet	18 420	2 860
Capital expenditure	**18 582**	**15 100**
Approved and contracted	17 602	10 279
Approved but not contracted yet	980	4 821
Total commitments	**165 705**	**135 802**

Commitments to the value of R40,775 million are for longer than a year
Commitments pertaining to cleaning and security services are excluded because these are routine and non–core expenses
Subsequently the prior year was restated with R30,004 million

22. ACCRUALS AND PAYABLES NOT RECOGNISED

	30 days	30+ days	2014/15	2013/14
			Total	Total
Listed by economic classification			R'000	R'000
Goods and services	30 109	21 066	51 175	33 967
Capital assets	4 705	161	4 866	5 727
Total	**34 814**	**21 227**	**56 041**	**39 694**

Notes to the Annual Financial Statement

for the year ended 31 March 2015

		2014/15	2013/14
		R'000	R'000
Listed by programme level			
Administration		32 389	21 794
Agricultural Production, Health and Food Safety		4 018	2 723
Food Security and Agrarian Reform		6 254	6 079
Economic Development, Trade and Marketing		4 819	1 676
Forestry		8 561	7 422
Total		56 041	39 694
Confirmed balances with other departments	*Annex 5*	–	175
Total		**–**	**175**

23. EMPLOYEE BENEFITS

Leave entitlement	69 673	53 859
Service bonus (13th cheque)	47 382	44 039
Performance awards	23 979	20 498
Capped leave commitments	130 695	136 131
Other	4 243	3 313
Total	**275 972**	**257 840**

No leave with negative balances
Performance awards are based on 1,5% of the budget for compensation of employees
Other—represents long-service awards payable to officials from DAFF
The requirement to report long-service awards became effective, from 31 March 2015. Comparitives are the actual cash awards paid during the 2014/15 financial year

24. LEASE COMMITMENTS

24.1 Operating leases expenditure

	Land	Buildings and other fixed structures	Total
2014/15	**R'000**	**R'000**	**R'000**
Not later than 1 year	1	185 788	185 789
Later than 1 year and not later than 5 years	2	438 560	438 562
Later than 5 years	44	22 385	22 429
Total lease commitments	**47**	**646 733**	**646 780**
2013/14			
Not later than 1 year	1	163 388	163 389
Later than 1 year and not later than 5 years	2	444 523	444 525
Later than 5 years	45	43 069	43 114
Total lease commitments	**48**	**650 980**	**651 028**

The projected commitments for the month-to-month leases are included in the above figures. The projected monthly rental tariffs are based on the last rental tariffs claimed by NDPW in the February/March/April 2015 lease invoice. The projected renewal periods are per DAFF's needs assessments and the procurement instruction issued by NDPW
State-owned accommodation charges over the MTEF period are included in the above figures
Shared facilities: The following office accommodation is still being shared between DWA and DAFF (Forestry); DWA is the user department and is paying the rent: King William's Town, Thohoyandou, Sekhukhune, Giyani, (Mopani) Waterberg DWA, Capricon DWA, Polokwane, Bronkhorstspruit and Mahikeng
Leases extended by NDPW (month-to-month basis): The following lease agreements have expired and NDPW extents the leases on a month-to-month basis to allow monthly rental payments until the finalisation of the lease renewals or acquisition of alternative office space as per Procurement Instruction issued: Kimberley—2 Harrison Street, Mossel Bay—Searle's Manor; Bram Fisher International Airport, Kempton Park—Trust Bank Building; De Aar—Locust Depot, 43 Main Road Bloemfontein; Third Floor, Allied House; and 95 Vry Street Vryburg

24.2 Finance leases expenditure

	Machinery and equipment	Total
2014/15	**R'000**	**R'000**
Not later than 1 year	6 399	6 399
Later than 1 year and not later than 5 years	6 272	6 272
Total lease commitments	**12 671**	**12 671**
2013/14		
Not later than 1 year	3 720	3 720
Later than 1 year and not later than 5 years	2 521	2 521
Total lease commitments	**6 241**	**6 241**

The finance leases represent 225 photocopier machines and 43 departmental cellular devices
DAFF is currently in a process to purchase vehicles to replace the Phakisa vehicles. Until the latter process is finalised DAFF will lease Phakisa vehicles on a monthly basis as from 15 November 2014 to 14 November 2015, when the contract expires

25. ACCRUED DEPARTMENTAL REVENUE

	2014/15	2013/14
	R'000	**R'000**
Sales of goods and services other than capital assets	7 041	6 474
Interest, dividends and rent on land	36 775	46 075
Transactions in financial assets and liabilities	43 020	53 241
Total	**86 836**	**105 790**

25.1 Analysis of accrued departmental revenue

	2014/15	2013/14
	R'000	R'000
Opening balance	105 790	136 681
Less: Amounts received	(78 410)	(77 707)
Add: Amounts recognised	59 574	48 020
Less: Amounts written off/reversed as irrecoverable	(118)	(1 204)
Closing balance	**86 836**	**105 790**

25.2 Accrued department revenue written off

Nature of losses		
Irrecoverable/uneconomical (trade debt)	118	1 204
Total	**118**	**1 204**

Agriculture Debt Account, debt to the amount of R11,206 million was written off during the year

25.3 Impairment of accrued departmental revenue

Estimate of impairment of accrued departmental revenue	45 859	58 313
Total	**45 859**	**58 313**

The impairment includes trade debt (R31 161) and the Agriculture Debt Account (R45,828 million)

26. IRREGULAR EXPENDITURE

26.1 Reconciliation of irregular expenditure

	Note	2014/15	2013/14
		R'000	R'000
Opening balance		7 795	13 988
Add: Irregular expenditure—relating to prior year		–	86
Add: Irregular expenditure—relating to current year	26.2	2 687	7 808
Less: Prior year amounts condoned	26.3	(6 778)	(13 895)
Less: Current year amounts condoned	26.3	(1 083)	(84)
Less: Amounts not condoned and not recoverable	26.4	(28)	(108)
Closing balance		**2 593**	**7 795**
Analysis of awaiting condonation per age classification			
Current year	26.5	1 856	7 473
Prior years	26.5	737	322
Total		**2 593**	**7 795**

26.2 Details of irregular expenditure—current year

Incident	Disciplinary steps taken/criminal proceedings	2014/15
		R'000
Torque Technical Computer Training	Under investigation	7
We Belong Together Training projects	A written warning was issued	2
UBS Executive Development	Written warnings were issued	1 043
Sunrise Kennels	A verbal warning was given	23
Intelligence Transfer Centre	Disciplinary action taken against employee	10

		2014/15
		R'000
Fowkes Bros	Corrective measures were implemented	3
IndustroServices, IA Kinwell & Nationalwide Security	Under investigation	349
Fidelity Security	Under investigation	257
EnviroServices Waste Management	Disciplinary process to be concluded	2
Enviropulse CC	Under investigation	18
OB Media Solutions CC	Under investigation	973
Total		**2 687**

26.3 Details of irregular expenditure condoned—current year

Incident	**Condoned by (condoning authority)**	
We Belong Together Trading projects	Director-General	2
UBS Executive Development	Director-General	1 043
Sunrise Kennels	Director-General	23
Intelligence Transfer Centre CC	Director-General	10
Fowkes Bros	Director-General	3
EnviroServ Waste Management	Director-General	2
Subtotal		**1 083**
Irregular expenditure condoned—prior year		
Rinetsha Florist/Secolo Consulting/Travel with Flair	Director-General	71
Inside Lane Human Resource Development	Director-General	32
Agri-Mega	Director-General	218
Sunset Trading and Project	Director-General	8

		2014/15
		R'000
Tibane Consulting	Director-General	23
Various	Director-General	1 444
Nepstan Construction and Supply	Director-General	939
AS Duvenhage T/A Pagamisa	Director-General	922
Yenza Trading 561 CC	Director-General	975
Maswika General Trading	Director-General	1 748
BTK Exhibitions & Projects	Director-General	398
Subtotal		**6 778**
Total		**7 861**

26.4 Details of irregular expenditure not recoverable (not condoned)

Incident	Not condoned by (condoning authority)	
Animal Travel Services	National Treasury disapproved the request (2013/14)	28
Total		**28**

26.5 Details of irregular expenditures under investigation

Incident	
Torque Technical Computer Training	7
IndustroServices, IA Kinwell & Nationalwide Security	349
Fidelity Security	509
Enviropulse CC	18
OB Media Solutions CC	973

	2014/15
	R'000
Details of irregular expenditure— prior year	
BTK Exhibitions and Project CC (2013/14)	316
Emileng Projects (2013/14)	28
Preview Caterers & Printing (2013/14)	13
Fenzo Projects (2013/14)	58
Deltamune (Pty) Ltd (2013/14)	168
Nashua (2013/14)	154
Total	**2 593**

26.6 Prior period error

Nature of prior period error	
Relating to 2013/14	406
Fidelity Security	252
Nashua	154
Total	**406**

27. FRUITLESS AND WASTEFUL EXPENDITURE

27.1 Reconciliation of fruitless and wasteful expenditure

	Note	2014/15	2013/14
		R'000	R'000
Opening balance		61	549
Fruitless and wasteful expenditure—relating to prior year		–	777
Fruitless and wasteful expenditure—relating to current year	27.3	199	6
Less: Amounts resolved		(14)	(1 271)
Fruitless and wasteful expenditure awaiting resolution		**246**	**61**

27.2 Analysis of awaiting resolution per economic classification

Current	246	61
Total	**246**	**61**

27.3 Analysis of current year's fruitless and wasteful expenditure

Incident	Disciplinary steps taken/criminal proceedings	2014/15
		R'000
Interest paid—Graaff-Reinet	Recovered from employee	1
Penalties—Foreign trip was cancelled	Under investigation	8
Double payment-advance paid to GCIS and a payment to the supplier	Under investigation	190
Total		**199**

27.4 Fruitless and wasteful expenditure awaiting resolution

	2014/15 R'000
Late occupation: Allied Building	48
Penalties: Cancelled foreign trip	8
Double payment—GCIS and Outside Broadcasting Facilities	190
Total	**246**

27.5 Prior period error

	2013/14 R'000
Nature of prior period error	
Relating to 2013/14	(3)
The Chief Financial Officer ruled that the payment to PSCBC was not fruitless and wasteful	(3)
Total	**(3)**

28. RELATED PARTY TRANSACTIONS

In-kind goods and services provided/received

Ministerial portfolio	Department	Schedule	Public entity
Agriculture, Forestry and Fisheries	Agriculture, Forestry and Fisheries	3A	Agricultural Research Council
		3A	National Agricultural Marketing Council
		3A	Perishable Products Export Control Board
		3B	Ncera Farms (Pty) Ltd
		3B	Onderstepoort Biological Products
		3A	Marine Living Resources Fund

Note: All departments and public entities in the national sphere of government are related parties

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29. KEY MANAGEMENT PERSONNEL

	No. of individuals	**2014/15**	**2013/14**
		R'000	**R'000**
Political office bearers (detail provided below)	*4*	4 262	3 841
Officials:			
Level 15 to 16	*23*	26 369	23 016
Level 14	*42*	35 691	27 903
Total		**66 322**	**54 760**

Political office bearers: The number of individuals includes the previous Minister and Deputy Minister whose term ended in May 2014

30. IMPAIRMENT: OTHER

	2014/15	**2013/14**
	R'000	**R'000**
Debtors	42	47
Total	**42**	**47**

31 PROVISIONS

	2014/15	2013/14
	R'000	R'000
Camping allowance payable to officials from the Directorate: Animal Health	26 038	–
Total	**26 038**	**–**

31.1 Reconciliation of movement in provisions—2014/15

	Provision 1	Total provisions
	R'000	R'000
Provisions raised	26 038	26 038
Closing balance	**26 038**	**26 038**

Following a dispute raised by officials from the Directorate: Animal Health, the Director approved the payment of camping allowance to these officials in terms of the DAFF Policy on Camping Facilities and Allowances, backdated to 2008
The camping allowance payable is subject to leave records, etc. and the required supporting documentation in terms of the Policy on Camping Facilities and Allowances. The annual tariffs for camping allowance are determined by the DPSA

32. MOVABLE TANGIBLE CAPITAL ASSETS

Movement in movable tangible capital assets per asset register for the year ended 31 March 2015

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
Heritage assets	190	–	–	190
Heritage assets	190	–	–	190
Machinery and equipment	364 104	124 629	102 309	386 424
Transport assets	120 873	50 216	40 075	131 014
Computer equipment	97 661	13 899	6 623	104 937
Furniture and office equipment	31 921	4 150	1 752	34 319
Other machinery and equipment	113 649	56 364	53 859	116 154
Biological assets	557 981	20	18 911	539 090
Biological assets	557 981	20	18 911	539 090
Total movable tangible capital assets	**922 275**	**124 649**	**121 220**	**925 704**

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	6	73

The assets could not be found during the annual asset verification/regional audit. The cases are being investigated

32.1 Additions

Additions to movable tangible capital assets per asset register for the year ended 31 March 2015

	Cash	Non-cash	(Capital work in progress current costs and finance lease pay-ments)	(Received current, not paid in current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
Machinery and equipment	157 499	8 065	(41 410)	475	124 629
Transport assets	81 146	3 510	(34 875)	435	50 216
Computer equipment	13 204	707	–	(12)	13 899
Furniture and office equipment	4 126	165	–	(141)	4 150
Other machinery and equipment	59 023	3 683	(6 535)	193	56 364
Biological assets	–	20	–	–	20
Biological assets	–	20	–	–	20
Total additions to movable tangible capital assets	**157 499**	**8 085**	**(41 410)**	**475**	**124 649**

The finance leases are included in the Other machinery and equipment and transport assets in the Capital work-in-progress column. Refer to Note 9.3

32.2 Disposals

Disposals of moveable tangible capital assets per asset register for the year ended 31 March 2015

	Sold for cash	Transfer out or destroyed or scrapped	Total disposals	Cash received actual
	R'000	R'000	R'000	R'000
Machinery and equipment	11 074	91 235	102 309	1 034
Transport assets	3 858	36 217	40 075	242
Computer equipment	–	6 623	6 623	–
Furniture and office equipment	–	1 752	1 752	–
Other machinery and equipment	7 216	46 643	53 859	792
Biological assets	–	18 911	18 911	–
Biological assets	–	18 911	18 911	–
Total disposal of moveable tangible capital assets	**11 074**	**110 146**	**121 220**	**1 034**

An amount of R86 950 233,81 represents transfers in progress to provinces for Sector Colleges, Primary Animal Health Care (PAHC) Project and the foreign missions
Actual cash received is for assets sold at the public auctions held at KZN: Forestry

32.3 Movement for 2013/14

Movement in tangible capital assets per asset register for the year ended 31 March 2014

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
Heritage assets	190	–	–	–	190
Heritage assets	190	–	–	–	190
Machinery and equipment	307 413	5 201	104 269	52 779	364 104
Transport assets	95 064	10 395	37 827	22 413	120 873
Computer equipment	88 840	1 576	25 916	18 671	97 661
Furniture and office equipment	31 527	(1 090)	3 782	2 298	31 921
Other machinery and equipment	91 982	(5 680)	36 744	9 397	113 649
Specialised military assets	100	(100)	–	–	–
Specialised military assets	100	(100)	–	–	–
Biological assets	565 182	(7 714)	589	76	557 981
Biological assets	565 182	(7 714)	589	76	557 981
Total movable tangible capital assets	**872 885**	**(2 613)**	**104 858**	**52 855**	**922 275**

32.3.1 Prior period error

	Note	2014/15
	32	R'000
Nature of prior period error		
Relating to 2013/14		
		15 412
Current year adjustments to prior year's balances—additions		17 905
Current year adjustments to prior year's balances—disposals		(2 493)
Total		**15 412**

32.4 Minor assets

Movement in minor assets per asset register for the year ended as at 31 March 2015

	Specialised military assets	Intangible assets	Machinery and equip-ment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000
Opening balance	–	759	65 936	1 480	68 175
Additions	–	11	9 147	764	9 922
Disposals	–	3	4 528	855	5 386
Total minor assets	**–**	**767**	**70 555**	**1 389**	**72 711**
Number of R1 minor assets	–	12	46 255	6	46 273
Number of minor assets at cost	–	444	49 601	1 096	51 141
Total number of minor assets	**–**	**456**	**95 856**	**1 102**	**97 414**

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	5	13

The assets could not be found during the annual asset verification/regional audit. The cases are being investigated

Movement in minor assets per the asset register for the year ended 31 March 2014

	Specialised military assets	Intangible assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000
Opening balance	10	4 380	61 029	1 205	66 624
Prior period error	(10)	(3 632)	777	186	(2 679)
Additions	–	17	8 488	1 423	9 928
Disposals	–	6	4 358	1 334	5 698
Total minor assets	**–**	**759**	**65 936**	**1 480**	**68 175**
Number of R1 minor assets	–	12	46 590	1 214	47 816
Number of minor assets at cost	–	428	46 276	–	46 704
Total number of minor assets	**–**	**440**	**92 866**	**1 214**	**94 520**

32.4.1 Prior period error

	2014/15
	R'000
Nature of prior period error	
Relating to 2013/14	51
Current year adjustments to prior year's balances—additions	1 516
Current year adjustments to prior year's balances—disposals	(1 465)
Total	**51**

32.5 Movable assets written off

Movable assets written off for the year ended at 31 March 2015	**Machinery and equipment**	**Biological assets**	**Total**
	R'000	**R'000**	**R'000**
Assets written off	11 654	500	12 154
Total movable assets written off	**11 654**	**500**	**12 154**

Movable assets written off for the year ended as at 31 March 2014	**Machinery and equipment**	**Biological assets**	**Total**
	R'000	**R'000**	**R'000**
Assets written off	4 767	469	5 236
Total movable assets written off	**4 767**	**469**	**5 236**

33. INTANGIBLE CAPITAL ASSETS

Movement in intangible capital assets per asset register for the year ended 31 March 2015

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
Software	12 288	1 023	423	12 888
Total intangible capital assets	**12 288**	**1 023**	**423**	**12 888**

33.1 Additions

Additions to intangible capital assets per assets register for the year ended 31 March 2015

	Cash	Non-cash	Total
	R'000	R'000	R'000
Software	423	600	1 023
Total additions to intangible capital assets	**423**	**600**	**1 023**

The non-cash amount under Software represents the self-developed IT system (FORLATS) used by Forestry Regulation and Oversight to generate licences for cutting down trees

33.2 Disposals

Disposals of intangible capital assets per asset register for the year ended 31 March 2015

	Transfer out or destroyed or scrapped	Total disposals
	R'000	R'000
Software	423	423
Total disposals of intangible capital assets	**423**	**423**

The amount under Software represents transfers to Fort Cox Sector College in the Eastern Cape

33.3 Movement for 2013/14

Movement in intangible capital assets per asset register for the year ended 31 March 2014

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
Software	7 723	(1 760)	6 576	251	12 288
Patents, licences, copyright, brand names, trademarks	2 381	(2 381)	–	–	–
Total intangible capital assets	**10 104**	**(4 141)**	**6 576**	**251**	**12 288**

34. IMMOVABLE TANGIBLE CAPITAL ASSETS

Movement in immovable tangible capital assets per asset register for the year ended 31 March 2015

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
Buildings and other fixed structures	580	12 199	12 199	580
Dwellings	580	–	–	580
Other fixed structures	–	12 199	12 199	–
Total immovable tangible capital assets	**580**	**12 199**	**12 199**	**580**

34.1 Additions

Additions to immovable tangible capital assets per asset register for the year ended 31 March 2015

	Cash	(Capital work in progress current costs and finance lease payments)	Total
	R'000	R'000	R'000
Buildings and other fixed structures	48 048	(35 849)	12 199
Other fixed structures	48 048	(35 849)	12 199
Total additions to immovable tangible capital assets	**48 048**	**(35 849)**	**12 199**

34.2 Disposals

Disposals of immovable tangible capital assets per asset register for the year ended 31 March 2015

	Transfer out or destroyed or scrapped	Total disposals
	R'000	R'000
Buildings and other fixed structures	12 199	12 199
Other fixed structures	12 199	12 199
Total disposals of immovable tangible capital assets	**12 199**	**12 199**

226 Immovable assets (building and other fixed structures) valued at a cost R250 596,00 included in the fixed asset register but not included in Note 32.4

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34.3 Movement for 2013/14

Movement in immovable tangible capital assets per asset register for the year ended 31 March 2014

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
Buildings and other fixed structures	10 345	(9 833)	27 597	27 529	580
Dwellings	9 651	(9 154)	241	158	580
Non-residential buildings	667	(667)	–	–	–
Other fixed structures	27	(12)	27 356	27 371	–
Total immovable tangible capital assets	**10 345**	**(9 833)**	**27 597**	**27 529**	**580**

34.4 Immovable assets valued at R1

Immovable assets valued at R1 in the asset register as at 31 March 2015

	Buildings and other fixed structures	Total
	R	R
R1 immovable assets	139	139
Total	**139**	**139**

Immovable assets valued at R1 in the asset register as at 31 March 2014

	Buildings and other fixed structures	Total
	R	R
R1 immovable assets	139	139
Total	**139**	**139**

34.5 section 42 immovable assets

Assets subjected to transfer in terms of S42 of the PFMA—2014/15

	Number of assets	Value of assets
		R'000
Buildings and other fixed structures	11	31 225
Other fixed structures	11	31 225
Total	**11**	**31 225**

Assets subjected to transfer in terms of S42 of the PFMA—2013/14

	Number of assets	Value of assets
		R'000
Buildings and other fixed structures	15	60 820
Other fixed structures	15	60 820
Total	**15**	**60 820**

35. AGENT–PRINCIPAL ARRANGEMENTS

35.1 Department acting as the principal

	2014/15	2013/14
	R'000	R'000
Transfer payment to Land and Agriculture Development Bank of South Africa	35 348	33 347
Total	**35 348**	**33 347**

The Land and Agriculture Development Bank of South Africa acts as the administrator and manager of the AgriBEE Agricultural (Agricultural Broad-Based Black Economic Empowerment) Fund. The AgriBEE fund is utilised to provide funding for the start-up of agribusiness ventures and the purchase of equity in existing agribusiness that are geared towards the ownership of agribusiness by AgriBEE beneficiaries. Also refer to Annexure 1D—Statement of Transfers/Subsidies to Public Corporation and Private Enterprises

35.2 Department acting as the agent

35.2.1 Revenue received for agency activities

	2014/15
	R'000
Department of Higher Education and Training (DHET)— National Skills Fund (NSF)	3 615
Total	**3 615**

The purpose of the funding is to implement skills development initiatives to optimise returns on the selected CASP projects for the period October 2014 to March 2017

35.2.2 Reconciliation of agency funds and disbursements—2014/15

Name of principal entity	Total agency funds received	Expenditure incurred against funds	Variance between amounts received and amounts remitted
	R'000	R'000	R'000
Department of Higher Education and Training (NSF)	3 615	1 500	2 115
Total	**3 615**	**1 500**	**2 115**

The multi-year implementation project is spanning from October 2014 to March 2017. Refer to Note 16.1 — advances recieved

36. PRIOR PERIOD ERRORS

36.1 Correction of prior period errors

	2013/14 R'000
Expenditure:	
Note 35.1: The transfer payment to the Land and Agriculture Development Bank of SA	33 347
Net effect	**33 347**

Note 35.1—DAFF did not recognise in 2013/14 the transfer payment of R33,347 million to the Land and Agriculture Development Bank of SA, as an agent principle arrangement

Liabilities	
Note 21: Commitments restated to exclude cleaning and security services	(30 004)
Net effect	**(30 004)**

Note 21—DAFF omitted to exclude the routine commitments for security and cleaning services in 2013/14

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37. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES

Name of province/ grant	Grant allocation				Transfer			Spent			2013/14
	Division of Revenue Act	Roll-overs	Adjustments	Total available	Actual transfer	Funds withheld	Reallocations by National Treasury or national department	Amount received by department	Amount spent by department	% of available funds spent by department	Division of Revenue Act
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	%	R'000
Summary by province											
Eastern Cape	285 725	–	–	285 725	285 725	–	–	285 725	273 033	96	278 766
Free State	212 760	–	–	212 760	212 760	–	–	212 760	212 760	100	206 844
Gauteng	85 690	–	–	85 690	85 690	–	–	85 690	85 083	99	79 581
KwaZulu-Natal	292 579	–	–	292 579	292 579	–	–	292 579	292 579	100	287 036
Limpopo	282 113	–	–	282 113	282 113	–	–	282 113	279 199	99	271 427
Mpumalanga	187 977	–	–	187 977	161 068	26 909	–	161 068	160 890	100	185 080
Northern Cape	457 855	–	–	457 855	457 855	–	–	457 855	457 845	100	453 628
North West	233 612	–	–	233 612	233 612	–	–	233 612	220 490	94	224 060
Western Cape	350 759	–	–	350 759	350 759	–	–	350 759	350 759	100	165 346
Subtotal	**2 389 070**	**–**	**–**	**2 389 070**	**2 362 161**	**26 909**	**–**	**2 362 161**	**2 332 638**	**–**	**2 151 768**

37. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES (CONT.)

Name of province/ grant	Grant allocation				Transfer			Spent			2013/14
	Division of Revenue Act	Roll-overs	Adjustments	Total available	Actual transfer	Funds withheld	Reallocations by National Treasury or national department	Amount received by department	Amount spent by department	% of available funds spent by department	Division of Revenue Act
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	%	R'000
Summary by grant											
Comprehensive Agricultural Support Programme (CASP)	1 860 608	–	–	1 860 608	1 833 699	26 909	–	1 833 699	1 809 258	99	1 604 315
Infrastructure development and poverty relief (LandCare)	67 837	–	–	67 837	67 837	–	–	67 837	66 485	98	108 997
Ilima/Letsema	460 625	–	–	460 625	460 625	–	–	460 625	456 895	99	438 456
Subtotal	**2 389 070**	**–**	**–**	**2 389 070**	**2 362 161**	**26 909**	**–**	**2 362 161**	**2 332 638**	**–**	**2 151 768**

37. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES (CONT.)

Name of province/ grant	Grant allocation				Transfer			Spent			2013/14
	Division of Revenue Act	Roll-overs	Adjustments	Total available	Actual transfer	Funds withheld	Reallocations by National Treasury or national department	Amount received by department	Amount spent by department	% of available funds spent by department	Division of Revenue Act
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	%	R'000
Comprehensive Agricultural Support Programme											
Eastern Cape	228 810	–	–	228 810	228 810	–	–	228 810	217 246	95	219 055
Free State	146 531	–	–	146 531	146 531	–	–	146 531	146 531	100	140 274
Gauteng	60 816	–	–	60 816	60 816	–	–	60 816	60 693	100	55 880
KwaZulu-Natal	212 632	–	–	212 632	212 632	–	–	212 632	212 632	100	202 522
Limpopo	225 873	–	–	225 873	225 873	–	–	225 873	223 150	99	208 020
Mpumalanga	135 810	–	–	135 810	108 901	26 909	–	108 901	108 901	100	130 986
Northern Cape	378 390	–	–	378 390	378 390	–	–	378 390	378 390	100	371 539
North West	179 410	–	–	179 410	179 410	–	–	179 410	169 379	94	169 663
Western Cape	292 336	–	–	292 336	292 336	–	–	292 336	292 336	100	106 376
Subtotal	**1 860 608**	**–**	**–**	**1 860 608**	**1 833 699**	**26 909**	**–**	**1 833 699**	**1 809 258**		**1 604 315**

37. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES (CONT.)

Name of province/ grant	Grant allocation				Transfer			Spent			2013/14
	Division of Revenue Act	Roll-overs	Adjustments	Total available	Actual transfer	Funds withheld	Reallocations by National Treasury or national department	Amount received by department	Amount spent by department	% of available funds spent by department	Division of Revenue Act
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	%	R'000
Infrastructure development and poverty relief (LandCare)											
Eastern Cape	10 853	–	–	10 853	10 853	–	–	10 853	10 186	94	15 866
Free State	5 427	–	–	5 427	5 427	–	–	5 427	5 427	100	8 571
Gauteng	4 748	–	–	4 748	4 748	–	–	4 748	4 748	100	6 163
KwaZulu-Natal	10 854	–	–	10 854	10 854	–	–	10 854	10 854	100	18 746
Limpopo	10 178	–	–	10 178	10 178	–	–	10 178	9 988	98	19 562
Mpumalanga	6 105	–	–	6 105	6 105	–	–	6 105	6 105	100	10 249
Northern Cape	7 462	–	–	7 462	7 462	–	–	7 462	7 452	100	12 055
North West	8 140	–	–	8 140	8 140	–	–	8 140	7 655	94	10 552
Western Cape	4 070	–	–	4 070	4 070	–	–	4 070	4 070	100	7 233
Subtotal	**67 837**	**–**	**–**	**67 837**	**67 837**	**–**	**–**	**67 837**	**66 485**	**–**	**108 997**

37. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES (CONT.)

Name of province/ grant	Grant allocation				Transfer			Spent			2013/14
	Division of Revenue Act	Roll-overs	Adjustments	Total available	Actual transfer	Funds withheld	Reallocations by National Treasury or national department	Amount received by department	Amount spent by department	% of available funds spent by department	Division of Revenue Act
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	%	R'000
Ilima/Letsema											
Eastern Cape	46 062	–	–	46 062	46 062	–	–	46 062	45 601	99	43 845
Free State	60 802	–	–	60 802	60 802	–	–	60 802	60 802	100	57 999
Gauteng	20 126	–	–	20 126	20 126	–	–	20 126	19 642	98	17 538
KwaZulu-Natal	69 093	–	–	69 093	69 093	–	–	69 093	69 093	100	65 768
Limpopo	46 062	–	–	46 062	46 062	–	–	46 062	46 061	100	43 845
Mpumalanga	46 062	–	–	46 062	46 062	–	–	46 062	45 884	100	43 845
Northern Cape	72 003	–	–	72 003	72 003	–	–	72 003	72 003	100	70 034
North West	46 062	–	–	46 062	46 062	–	–	46 062	43 456	99	43 845
Western Cape	54 353	–	–	54 353	54 353	–	–	54 353	54 353	100	51 737
Subtotal	**460 625**	**–**	**–**	**460 625**	**460 625**	**–**	**–**	**460 625**	**456 895**	**–**	**438 456**
Total	**2 389 070**	**–**	**–**	**2 389 070**	**2 362 161**	**26 909**	**–**	**2 362 161**	**2 332 638**	**–**	**2 151 768**

National departments are reminded of the DORA requirements to indicate any reallocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer

38. STATEMENT OF CONDITIONAL GRANTS PAID TO MUNICIPALITIES

	Grant allocation				Transfer		
	Division of Revenue Act	Roll-overs	Adjustments	Total available	Actual transfer	Funds withheld	Reallocations by National Treasury or national department
Name of municipality	R'000	R'000	R'000	R'000	R'000	R'000	%
City of Tshwane	348	–	566	914	894	–	–
Inxuba Yethemba	5	–	8	13	13	–	–
Khara Hais	–	–	1	1	–	–	–
Witzenberg	1	–	(1)	–	–	–	–
Knysna	634	–	(634)	–	–	–	–
Mahikeng	–	–	–	–	–	–	–
Mbombela	10	–	20	30	30	–	–
Rustenburg	–	–	1	1	1	–	–
Makhado	10	–	(10)	–	–	–	–
Breede Valley	–	–	1	1	–	–	–
Steve Tshwete	–	–	250	250	250	–	–
Total	**1 008**	**–**	**202**	**1 210**	**1 188**	**–**	**–**

National departments are reminded of the DORA requirements to indicate any reallocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer

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for the year ended 31 March 2015

ANNEXURE 1B

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

Department/agency/account	Transfer allocation				Transfer		2013/14
	Adjusted appropriation	Roll-overs	Adjustments	Total available	Actual transfer	% of available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Primary Agriculture Sector Education and Training Authority	1 716	–	(815)	901	901	100	1 672
Agricultural Research Council	1 029 151	–	–	1 029 151	1 029 151	100	950 254
Marine Living Resources Fund	251 331	–	–	251 331	251 331	100	253 545
National Agricultural Marketing Council	36 005	–	–	36 005	36 005	100	33 819
National Student Financial Aid Scheme	15 927	–	–	15 927	15 927	100	14 727
Perishable Products Export Control Board	600	–	–	600	600	100	600
Water Research Commission	3 000	–	–	3 000	3 000	100	6 000
South African Broadcasting Corporation (SABC)	42	–	–	42	26	62	28
National Research Foundation	15 000	–	–	15 000	15 000	100	7 000
Small Enterprise Development Agency	1 825	–	–	1 825	1 825	100	2 000
FP&MSETA	–	–	446	446	446	100	–
Public Sector SETA	–	–	370	370	–	–	–
Total	**1 354 597**	**–**	**1**	**1 354 598**	**1 354 212**	**–**	**1 269 645**

ANNEXURE 1C

STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

Name of higher education institution	Transfer allocation				Transfer			2013/14
	Adjusted appropriation	Roll-overs	Adjustments	Total available	Actual transfer	Amount not transferred	% of available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000
University of Pretoria	2 322	–	–	2 322	2 322	–	–	2 192
University of Fort Hare	4 000	–	–	4 000	–	4 000	–	3 000
University of KwaZulu-Natal	750	–	(72)	678	678	–	–	616
Total	**7 072**	**–**	**(72)**	**7 000**	**3 000**	**4 000**	**–**	**5 808**

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ANNEXURE 1D

STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

Name of public corporation/private enterprise	Transfer allocation				Expenditure				2013/14
	Adjusted appropriation Act	Roll-overs	Adjustments	Total available	Actual transfer	% of available funds transferred	Capital	Current	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
Public corporations									
Forest Sector Charter Council	3 708	–	–	3 708	3 708	100	–	3 708	3 531
Land and Agri Bank of SA	85 348	–	–	85 348	85 348	100	–	85 348	33 347
Ncera Farms (Pty) Ltd	3 620	–	1 800	5 420	5 420	100	–	5 420	5 020
Onderstepoort Biological Products (Pty) Ltd	127 500	–	–	127 500	127 500	100	127 500	–	96 500
Subtotal	**220 176**	**–**	**1 800**	**221 976**	**221 976**	**100**	**127 500**	**94 476**	**138 398**
Private enterprises									
Red Meat Industry Forum	1	–	–	1	–	–	–	–	1
Claims against the state	–	–	328	328	322	98,2	–	–	728
National Wool Growers' Association of SA	–	–	–	–	–	–	–	–	1 000
Subtotal	**1**	**–**	**328**	**329**	**322**	**97,9**	**–**	**–**	**1 729**
Total	**220 177**	**–**	**2 128**	**222 305**	**222 298**	**100**	**127 500**	**94 476**	**140 127**

ANNEXURE 1E

STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

Foreign government/international organisation	Transfer allocation				Expenditure		2013/14
	Adjusted appropriation Act	Roll-overs	Adjustments	Total available	Actual transfer	% of available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Foreign rates and taxes	558	–	(19)	539	329	61	305
International Union for the Protection of New Varieties of Plants	530	–	109	639	638	100	524
Office International des Epizooties	1 221	–	129	1 350	1 349	100	1 222
Organization for Economic Cooperation and Development	65	–	277	342	342	100	59
International Grains Council	185	–	15	200	200	100	188
Office International de la Vigne et du Vin	645	–	163	808	807	100	642
Food and Agriculture Organization of the United Nations	19 000	–	1 077	20 077	20 077	100	20 082
Consultative Group on International Agricultural Research	6 380	–	760	7 140	7 140	100	3 971
Commonwealth Agricultural Bureau International	210	–	53	263	263	100	209
International Dairy Federation	50	–	–	50	50	100	50
International Seed Testing Association	80	–	15	95	94	99	77
International Cotton Advisory Council	210	–	559	769	769	100	223
United Nations Council (FAO)	3 426	–	1 097	4 523	4 523	100	10 917
Centre for Coordination of Agricultural Research and Development of Southern Africa	–	–	–	–	–	–	2 958

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ANNEXURE 1E

STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS (CONT.)

Foreign government/international organisation	Transfer allocation				Expenditure		2013/14
	Adjusted appro-priation Act	Roll-overs	Adjustments	Total available	Actual transfer	% of available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
International Fund for Agricultural Development	2 015	–	149	2 164	2 163	100	3 000
International Commission of Agricultural Engineering	100	–	(67)	33	32	97	–
International Union of Forestry Research Organisations	25	–	(16)	9	8	89	21
Donations and gifts foreign governments and international organisations pledge to the African Solidarity Trust Fund	–	–	–	–	–	–	2 000
Total	**34 700**	**–**	**4 301**	**39 001**	**38 784**		**46 448**

ANNEXURE 1F

STATEMENT OF TRANSFERS TO NON–PROFIT INSTITUTIONS

Non–profit institutions	Transfer allocation				Expenditure		2013/14
	Adjusted appropriation Act	Roll-overs	Adjustments	Total available	Actual transfer	% of available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Sterile Insect Technique	10 000	–	–	10 000	10 000	100	7 649
Forestry South Africa	6 024	–	–	6 024	6 024	100	5 788
School Support: Agricultural students—tuition and book fees	2 660	–	–	2 660	788	30	2 500
Food and Trees for Africa	400	–	(200)	200	200	100	300
LIMA Rural Development Foundation	7 839	–	–	7 839	7 838	100	4 081
Biannual African Forest Science Symposium—donation	–	–	100	100	100	100	–
ARC—National Emerging Beef Farmer Award	–	–	100	100	100	100	–
ARC—National Beef Cattle Herd Award	–	–	100	100	100	100	–
Total	**26 923**	**–**	**100**	**27 023**	**25 150**	**–**	**20 318**

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ANNEXURE 1G

STATEMENT OF TRANSFERS TO HOUSEHOLDS

Households	Transfer allocation				Expenditure		2013/14
	Adjusted appropriation Act	Roll-overs	Adjustments	Total available	Actual transfer	% of available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Social benefits	396	–	18 910	19 306	19 269	100	10 809
Claims against the state	–	–	630	630	625	99	66
Bursaries (non-employees)	1 391	–	–	1 391	1 391	100	1 325
DAFF—Female Entrepreneur Awards	100	–	600	700	600	86	1 050
Total	**1 887**	**–**	**20 140**	**22 027**	**21 885**	**–**	**13 250**

ANNEXURE 1H

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

Name of organisation	Nature of gift, donation or sponsorship	2014/15	2013/14
		R'000	R'000
Received in cash			
Current financial year: 2014/15			
USDA-APHIS	International course on Risk Analysis for Animal Health	4	–
OIE	OIE Council Meeting	39	–
The Cochran Fellowship USA	Short Course Programme offered by the Cochram Fellowship USA	44	–
AU-IBAR	The Comprehensive African Agricultural Development Programme	8	–
AU-IBAR	6th PANAFRICAN CVO's meeting	7	–
SADC	SADC Sanitary and Phytosanitary Technical Committee meeting	4	–
The World Trade Organization	Course for Sanitary and Phystosanitary	16	–
ADROID	Conference on Building Resilience	10	–
SADC	Training: Management of National Enquiry Point (NEP)	9	–
USDA-APHIS	Course for International Diagnostics Laboratory Network and Quality Assurance	9	–
IAEA and FAO	Course: Global Information (GIS) for fruit fly programme	7	–
OIE	Conference on international movement of competition horses	3	–
USAD United States Department of Agriculture	Course: International Transboundary Animal Diseases	12	–
UNFCCC Secretariat	Redd & Expert Committee meeting	12	–
OIE	OIE World Organization for Animal Health meeting	15	–
WTO, OMC World Trade Organization	Workshop on risk analysis	8	
SWEDAC	Training: SIDA International Training Programme	20	–

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ANNEXURE 1H

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED (CONT.)

Name of organisation	Nature of gift, donation or sponsorship	2014/15	2013/14
		R'000	R'000
OIE	21st Regional Conference of the OIE for Africa	4	–
Previous financial year: 2013/14			
Organisation for Animal Health (OIE)	World Organization for Animal Health (OIE) Council meeting	–	7
AU-IBAR	5th PANAFRICAN CVO's meeting	–	6
Organisation for Animal Health (OIE)	81st Annual General Session of the World Organization for Animal Health (OIE)	–	28
USDA-APHIS	International course on Risk Analysis for Animal Health	–	4
World Bank funds	Agricultural Public Expenditure Workshop	–	3
Interafrican Bureau for Animal Resources (AU-IBAR)	The Technical CVO's meeting	–	8
The Cochran Fellowship USA	Short course programme offered by the Cochran Fellowship USA	–	36
World Trade Organization	World Trade Organization SPS course	–	24
Organisation for Animal Health (OIE)	Council meeting	–	33
NUFFIC	Short course: Plant Genetic Resources and Seeds	–	4
Gaerther Exports	Donation	–	1
SADC	5th SADC meeting	–	8
OIE	Organisation for Animal Health Council meeting	–	14
OIE	Conference for Asia on international movement of horses	–	5
Subtotal		**231**	**181**

ANNEXURE 1H

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED (CONT.)

Name of organisation	Nature of gift, donation or sponsorship	2014/15	2013/14
		R'000	R'000
Received in kind			
Current financial year 2014/15			
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	Renewable Energy training course	149	–
AU-IBAR	The Comprehensive African Agricultural Development Programme	31	–
Fruit Fly Africa	9th International Symposium on Fruit Flies of Economic Importance	30	–
African Legal Biosafety	Short course: GMO	6	–
FAO	Training: Reducing Emissions from Deforestation and Forest Degradation	343	–
NUFFIC	Training: MDF training and consultancy	31	–
FAO	7th session of the Intergovernmental Technical Working Group on Plant Genetic Resources for Food and Agriculture	18	–
FAO	Stakeholder Consultation on Plant Genetic Resources for Food and Agriculture	46	–
Total SA	Arbor Week	2 400	–
Toxicology Society of South Africa	TOXSA workshop	10	–
Total SA	DAFF— Female Entrepreneur Awards	1 250	–
Old Mutual	DAFF—Female Entrepreneur Awards	100	–
Industrial Development Corporation of SA	DAFF—Female Entrepreneur Awards	100	–
USDA-APHIS	Course for International Diagnostics Laboratory Network and Quality Assurance	28	–
Various	Gifts	14	–
South African Veterinary Council	Honorarium	24	–
French Ministry	11th session of the Inter GI training	66	–
UNFCCC Secretariat	Redd & Expert Committee meeting	10	–
OIE	OIE World Organization for Animal Health meeting	18	–

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ANNEXURE 1H

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED (CONT.)

Name of organisation	Nature of gift, donation or sponsorship	2014/15	2013/14
		R'000	R'000
FAO	Steering Committee meeting on International Arrangement of Forests	70	–
USAD United States Department of Agriculture	Course: International Transboundary Animal Diseases	27	–
FAO	Exchange Programme for National Focal Points of Global Food Market Information Group	122	–
Integraded Seed Sector Development (ISSD)	Meeting: Plant Variety Protection in Africa	8	–
Time Media	HRM Strategic Planning Session	40	–
SWEDAC	Training	122	–
SADC	Workshop: SADC Variety Release System	23	–
FAO	ICT Equipment	217	–
OECD	Training	78	–
Land Bank	Wholesale Finance Facility Stakeholder Engagement Conference	1	–
NEPAD	Workshop: AU-NEPAD guidance note on tracking public expenditure	44	–
Croplife	Annual Croplife Africa Middle East Regulatory Workshop	32	–
FAO	Training: Terra-amazon system	87	–
SADC Plant Genetic Resource Centre (SPGRC)	SADC Plant Genetic Resource Centre, NPGRC Technical Planning and review meeting	12	–
AU-IBAR	CODEX Committee Africa Colloquium meeting	27	–
South African Breweries	SAB 2015 heritage tour	42	–
HORTGRO	Attending the Forelle Early Market Access Programme (FEMA)	5	–
South African Sugar Association (SASA)	Site visit	2	–
Agriculture Science Consultants (ASC)	Site visit	5	–
FAO	FAO Training workshop	20	–

ANNEXURE 1H

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED (CONT.)

Name of organisation	Nature of gift, donation or sponsorship	2014/15	2013/14
		R'000	R'000
World Trade Organization (WTO)	Sanitary and Phytosanitary Advanced Thematic course	24	–
African Centre for Biosafety	Workshop for Plant Improvement Bill and Plant Breeders' Rights	26	–
Adama South Africa	Congress	11	–
USAID	USAID Disaster Risk ReductionTraining Programme and 2nd biannual meeting of the Southern African Society for Disaster Reduction	10	–
Entomology Society of Southern Africa (ESSA)	Book — Insects of cultivated plants and natural pastures in South Africa	1	–
United Nations—Forum on Forests	Media Literacy and Grants Application Skills Workshop	88	–
Omnia Fertilizer	DAFF— Female Entrepreneur Awards	50	–
Impendulo Foundation	DAFF—Female Entrepreneur Awards	50	–
Sakata	DAFF—Female Entrepreneur Awards	25	–
Manstrat	DAFF—Female Entrepreneur Awards	40	–
South African National Seed Organisation (SANSOR)	Gift (microwave ovens)	3	–
The International Life Science Institute (ILSI–India)	International Conference	11	–
World Trade Organization (WTO)	Workshop on risk analysis	39	–
World Trade Organization (WTO)	Sanitary and Phytosanitary Advanced Thematic course	20	–
OIE	Conference on International Movement of Competition Horses	36	–
SADC Secretariat through the European Union (EU)	Training: Management of National Enquiry Point (NEP)	42	–
IAEA and FAO	Course: Global Information (GIS) for fruit fly programme	27	–
Previous financial year 2013/14			
PG Bison	Gift	–	9
Industrial Development Corporation (IDC)	CEO Forum	–	100

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for the year ended 31 March 2015

ANNEXURE 1H

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED (CONT.)

Name of organisation	Nature of gift, donation or sponsorship	2014/15	2013/14
		R'000	R'000
IOCV Organising	International Citrus Virology Conference, Skukuza	–	13
McGill/ISID	McGill Execute Program in Corporate Social Responsibility Strategy and Management	–	9
South African National Biodiversity Institute (SANBI)	Gift	–	6
Summerstrand Hotel	Gift	–	2
Biodiversity International	Plant Genetic Resources in situ conservation field study	–	393
NUFFIC	Plant Genetic Resources and Seed course	–	77
Taipei Liaison Office	8th SA-Taiwan Dialogue Group meeting	–	139
Businesses around Eastern Cape	16 Days of Activism for No Violence Against Woman and Children Campaign	–	2
NAMC	Gift cards	–	1
Various	Team–building Day	–	317
SA Berry Producers' Association (SABPA)	SABPA annual general meeting	–	5
Foskor (Pty) Ltd	CropLife Africa Middle East meeting	–	22
Total SA	DAFF—Female Entrepreneur Awards	–	1 250
XCALLIBRE	Year–end function	–	15
Various	D: FIES—Gift	–	2
African Centre for Biosafety and Third World Network	Workshop on seed lawns	–	25
OIE	Conference for ASIA on International Movement of Horses	–	5
Various	D: AIC—Gift	–	4
Dutch Consortium (Centre for Development Innovation)	Donation of assets	–	1 000
Total SA	Arbor Week Campaign	–	2 400
Subtotal		**6 161**	**5 796**
Total		**6 392**	**5 977**

ANNEXURE 11

STATEMENT OF AID ASSISTANCE RECEIVED

Name of donor	Purpose	Opening balance	Revenue	Expenditure	Closing balance
		R'000	R'000	R'000	R'000
Received in cash					
Department of Trade and Industry	Employment creation fund	8 717	–	2 169	6 548
Bioversity International	Conservation and use of crop wild relatives in 3 ACP countries	–	467	373	94
United States Agency for International Development (USAID)	Response of vegetation, soil, animal and water cycle to different management regimes: Victoria Falls Zimbabwe	–	115	115	–
Total		**8 717**	**582**	**2 657**	**6 642**

Refer to Note 3

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for the year ended 31 March 2015

ANNEXURE 1J

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

Nature of gift, donation or sponsorship	2014/15	2013/14
	R'000	R'000
Made in kind		
Arbor Week—the greening projects of the department in the disadvantaged sector of the population	750	731
Total	**750**	**731**

ANNEXURE 2A

STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO NATIONAL/PROVINCIAL PUBLIC ENTITIES

Name of public entity	State entity's PFMA schedule type (state year–end if not 31 March)	% held		Number of shares held		Cost of investment R'000		Net asset value of investment R'000		Profit/(loss) for the year R'000		Losses guaranteed
		2014/15	2013/14	2014/15	2013/14	2014/15	2013/14	2014/15	2013/14	2014/15	2013/14	Yes/No
Ncera Farms (Pty) Ltd	Farmer support and related activities in Kidd's Beach district	–	–	1	1	–	–	–	–	–	–	No
Onderstepoort Biological Products (Pty) Ltd	Manufacturing of vaccines and related products	–	–	1	1	–	–	–	–	–	–	No
Total		**–**	**–**	**2**	**2**	**–**	**–**	**–**	**–**	**–**	**–**	

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for the year ended 31 March 2015

ANNEXURE 3A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2015—LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2014	Guarantees draw downs during the year	Guarantees repayments/ cancelled/reduced/released during the year	Revaluations	Closing balance 31 March 2015	Guaranteed interest for year ended 31 March 2015	Realised losses not recoverable i.e. claims paid out
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Standard Bank	Housing	57	–	57	–	–	57	–	–
Nedbank	Housing	252	15	–	15	–	–	–	–
Absa	Housing	1 239	80	–	80	–	–	–	–
Free State Development Corporation	Housing	43	30	–	30	–	–	–	–
Total		**1 591**	**125**	**57**	**125**	**–**	**57**	**–**	**–**

ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2015

Nature of liability	Opening balance 1 April 2014	Liabilities incurred during the year	Liabilities paid/cancelled/ reduced during the year	Liabilities recoverable (provide details hereunder)	Closing balance 31 March 2015
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Claims against the department	25 187	91 714	1 731	–	115 170
Subtotal	**25 187**	**91 714**	**1 731**	**–**	**115 170**
Other					
Occupation Specific Dispensation (OSD)	–	10 356	–	–	10 356
Subtotal	**–**	**10 356**	**–**	**–**	**10 356**
Total	**25 187**	**102 070**	**1 731**	**–**	**125 526**

Annexures to the Annual Financial Statements

for the year ended 31 March 2015

ANNEXURE 3B (CONTINUED)

Nature of liabilities recoverable	Opening balance 1 April 2014	Details of liability and recoverability	Movement during year	Closing balance 31 March 2015
	R'000		R'000	R'000
Vehicle accident—compensation	586	Claims: Motor vehicle accidents still under investigation	(353)	233
Fire claim—Amathole Forestry Company (High Court North Gauteng)	978	Fire claim	–	978
NTK Limpopo Agricultural (Pty) Ltd	227	Sale (goods sold and delivered)	–	227
Buffalo Conservation 97 (Pty) Ltd and Dr D.I. Ntshali	8 426	Prohibition of movement of animals	–	8 426
Cape Sawmills (Pty) Ltd	4 046	Fire claim	–	4 046
Cresta Meats (Pty) Ltd	9 766	Storage costs during the period of the attachment of the meat	–	9 766
Middleton S.C.	1 000	Claim for defamation	(1 000)	–
Golden Star Agencies CC	158	Claim: Vehicle accident	–	158
Penpoint Stationers	–	Goods allegedly sold and delivered to DAFF	223	223
Komape K.	–	Breach of the employment agreement	788	788
Gooden J.M.	–	Ban on the exportation of citrus fruit	886	886
Braam Modie and 16 others	–	Damage to their properties	13 642	13 642
Waldeck M.	–	Collision claim	43	43
Engelbrecht L.	–	Damage to their properties	34	34
Landman J.	–	Compensation	200	200
Eastern Cape Rural Development Agency	–	Claim for failure to effect payment in respect of work done upon presentation of invoices	22 205	22 205
Occupation Specific Dispensation (OSD)	–	Compensation	10 356	10 356
Swanvest 234 (Edms) Beperk	–	Failure to issue import permits	53 315	53 315
Total	**25 187**		**100 339**	**125 526**

ANNEXURE 4

CLAIMS RECOVERABLE

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2014/15	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014	31/03/2015	31/03/2014	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
National department								
Marine Living Resources Fund (DAFF)	31	49	20	435	51	484	01/04/2015	6
Department of Public Works	–	2 170	–	596	–	2 766		
South African Police Service	–	–	–	11	–	11		
Department of Health	–	–	–	24	–	24		
Provincial departments								
Mpumalanga	–	–	–	45	–	45		
Gauteng	–	–	20	–	20	–		
Limpopo	–	–	21	–	21	–		
Total	**31**	**2 219**	**61**	**1 111**	**92**	**3 330**		**6**

Annexures to the Annual Financial Statements

for the year ended 31 March 2015

ANNEXURE 5

INTERGOVERNMENT PAYABLES

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2014/15	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014	31/03/2015	31/03/2014	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
National departments								
Department of Justice	–	–	301	–	301	–	24-31/03/2015	1 333
Department of Public Works	–	–	16 635	–	16 635	–	24-31/03/2015	5 342
South African Police Service	–	–	–	–	–	–	24-31/03/2015	8
Provincial departments								
Eastern Cape								
Provincial government: Agriculture	–	–	–	–	–	–	24-31/03/2015	524
Western Cape								
Provincial government: Agriculture	–	–	–	–	–	–	24-31/03/2015	2 341
Free State								
Department of Agriculture	–	–	78	–	78	–	24-31/03/2015	3 225
Limpopo								
Provincial department: Agriculture	–	175	–	–	–	175	–	–
Total	**–**	**175**	**17 014**	**–**	**17 014**	**175**		**12 773**

ANNEXURE 6

INVENTORIES

Inventory	Quantity	2014/15 R'000	Quantity	2013/14 R'000
Opening balance	–	–	63 531	1 591
Add/(Less): Adjustments	–	–	(63 531)	(1 591)
Closing balance	**–**	**–**	**–**	**–**

Annexures to the Annual Financial Statements

for the year ended 31 March 2015

ANNEXURE 7A

MOVEMENT IN CAPITAL WORK IN PROGRESS

Movement in capital work in progress for the year ended 31 March 2015				
	Opening balance	Current year capital WIP	Completed assets	Closing balance
	R'000	R'000	R'000	R'000
Machinery and equipment	**10 837**	**–**	**(10 837)**	**–**
Transport assets	10 837	–	(10 837)	–
Buildings and other fixed structures	**41 643**	**48 048**	**(31 225)**	**58 466**
Other fixed structures	41 643	48 048	(31225)	58 466
Total	**52 480**	**48 048**	**(42 062)**	**58 466**

Movement in capital work in progress for the year ended 31 March 2014				
	Opening balance	Current year capital WIP	Completed assets	Closing balance
	R'000	R'000	R'000	R'000
Machinery and equipment	**–**	**15 341**	**(4 504)**	**10 837**
Transport assets	–	15 341	(4 504)	10 837
Buildings and other fixed structures	**48 126**	**55 694**	**(62 177)**	**41 643**
Other fixed structures	48 126	55 694	(62 177)	41 643
Total	**48 126**	**71 035**	**(66 681)**	**52 480**

ANNEXURE 8A

INTER-ENTITY ADVANCES PAID (NOTE 14)

Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014	31/03/2015	31/03/2014
	R'000	R'000	R'000	R'000	R'000	R'000
National departments						
Government Communication and Information System	–	1 450	–	–	–	1 450
Department of International Relations and Cooperation	–	–	–	617	–	617
Total	**–**	**1 450**	**–**	**617**	**–**	**2 067**

ANNEXURE 8B

INTER-ENTITY ADVANCES RECEIVED (NOTE 21 AND NOTE 22)

Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014	31/03/2015	31/03/2014
	R'000	R'000	R'000	R'000	R'000	R'000
National departments						
Current						
Department of Higher Education and Training	–	–	2 115	–	2 115	–
Subtotal	**–**	**–**	**2 115**	**–**	**2 115**	**–**
Other institutions						
Current						
Citrus Growers' Association	95	10	–	–	95	10
Subtotal	**95**	**10**	**–**	**–**	**95**	**10**
Total	**95**	**10**	**2 115**	**–**	**2 210**	**10**