

Vote 3

Agriculture and Rural Development

R thousand	2025/26			
	Main appropriation	Adjusted appropriation	Decrease	Increase
Operational budget	2 755 228	2 873 502		118 274
MEC remuneration	2 215	2 215		
Total amount to be appropriated	2 757 443	2 875 717		118 274
<i>of which:</i>				
Current payments	2 204 337	2 186 864	(17 473)	
Transfers and subsidies	323 110	306 984	(16 126)	
Payments for capital assets	229 996	381 869		151 873
Payments for financial assets	-	-		
Responsible MEC	MEC for Agriculture and Rural Development			
Administering department	Agriculture and Rural Development			
Accounting Officer	Head: Agriculture and Rural Development			

1. Vision and mission

Vision

The vision of the Department of Agriculture and Rural Development (DARD) is: *An inclusively transformed, innovative, food secure and sustainable agricultural sector.*

Mission

The department's mission is: *To drive comprehensive and equitable agricultural growth, food security, and the advancement of rural communities through sustained scientific and digital technology practices.*

2. Strategic outcomes

The impact and outcomes of the department as per the 2025/26 APP are as follows:

- Improved institutional capability, corporate governance and digital innovation
- Improved agricultural production and food security
- Increased farmer support and rural economic development
- Improved animal health and reduced disease outbreak
- Increased agricultural research productivity, technology development and climate-smart agriculture.

3. Summary of the adjustments estimate for 2025/26

The main appropriation of the department was R2.757 billion in 2025/26. During the year, the department received a roll-over of R86.400 million and disaster relief funding of R31.874 million, increasing the budget allocation by R118.274 million to R2.876 billion.

It should be noted that the department was not allocated any additional funding in respect of the higher than budgeted 2025 wage agreement which was implemented from 1 April 2025, and the department will use savings under *Compensation of employees* due to natural attrition to fund the 2025 wage agreement gap.

The department undertook virements and shifts between and within the three programmes and economic classification categories.

The main reasons for the adjustments are summarised below and are explained in detail in Section 4.

- *Roll-overs*: The department received a roll-over of R86.400 million in respect of the Comprehensive Agricultural Support Programme (CASP) grant. This roll-over related to the construction of the fresh produce agri-hub and was allocated under *Buildings and other fixed structures* within Programme 2: Agriculture.
- *Virements between programmes*: The department undertook various virements across programmes resulting in an increase of R20.068 million under Programme 2: Agriculture, a decrease of R8.295 million under Programme 1: Administration and a decrease of R11.773 million under Programme 3: Rural Development, as follows:
 - Programme 1 shows a decrease of R8.295 million against *Compensation of employees* due to vacant funded posts. This was moved to Programme 2 under *Goods and services* (R1.851 million) for production inputs in support of the multi-planting season for items such as fertilisers and chemicals. The funds were also moved to *Machinery and equipment* (R6.444 million) to purchase equipment for the movement of tractors.
 - Programme 2 shows an increase of R20.068 million resulting from virements from Programmes 1 and 3, as follows:
 - Savings of R8.295 million were identified under Programme 1 against *Compensation of employees* due to various vacant budgeted posts and was allocated to *Goods and services* (R1.851 million) for production inputs and against *Machinery and equipment* (R6.444 million) to acquire transport equipment for the movement of tractors.
 - R11.773 million was moved from Programme 3 against *Compensation of employees* (R10.175 million) and *Goods and services* (R1.598 million) due to a reduction in the number of unemployed graduates and from natural attrition, as well as delays in the appointment of the next cohort under the CASP grant. This amount was allocated to *Goods and services* (R5.774 million) for production inputs and towards funding the projects owned by former unemployed graduates that participated in the department's Unemployed Graduates programme under *Transfers and subsidies to: Public corporations and private enterprises* (R5.999 million).
 - Programme 3 shows a net decrease of R11.773 million due to savings of R10.175 million against *Compensation of employees* as a result of a reduced number of unemployed graduates and natural attrition and the balance of R1.598 million was moved from *Goods and services* as a result of a reduction in the total number of unemployed graduates. These funds were moved to Programme 2 against *Goods and services* (R5.774 million) and *Transfers and subsidies to: Public corporations and private enterprises* (R5.999 million), as mentioned.

These virements are permissible in terms of the PFMA and Treasury Regulations. In addition to the above virements, the department undertook virements across sub-programmes and economic categories within programmes and these are discussed in more detail in Section 4.

The increases in *Transfers and subsidies to: Departmental agencies and accounts* and *Transfers and subsidies to: Public corporations and private enterprises* received Provincial Treasury approval. Some of the virements undertaken at economic classification level require Legislature approval.

Legislature approval is required for the decrease in various transfers, totaling R22.815 million, against *Transfers and subsidies to: Public corporations and private enterprises* in line with Section 43(4)(b) of the PFMA, as detailed and highlighted in grey in Table 3.16. The reduction in *Transfers and subsidies to: Departmental agencies and accounts* with respect to the transfer to the Agri-business Development Agency (ADA) also requires Legislature approval.

- *Shift*: The department undertook the following shifts:
 - The construction of the fresh produce agri-hub has been moved from Programme 3 to the Agricultural Engineering Services sub-programme under Programme 2. The main budget amounting to R58.200 million is therefore moved accordingly. There is no change to the economic classification level as the purpose of the funds remains unchanged.

- o An amount of R3 000 was moved from *Transfers and subsidies to: Departmental agencies and accounts* to *Transfers and subsidies to: Public corporations and private enterprises* to correct the classification of TV licences.
- *Other adjustments*: R31.874 million was allocated to the department for provincial infrastructure damaged by rainfall, flooding, thunderstorms and strong winds that occurred in 2024. These funds were allocated under the CASP grant against Programme 2 and against *Goods and services*. Although this allocation would ordinarily reflect under *Maintenance and repair: Current* in the Infrastructure Table, the final approved project list has not been provided to the department. As such, it is not possible to confirm the exact interventions to inform the correct classification. The department therefore took a decision not to allocate the funds under *Goods and services: Infrastructure and planning* at this stage. The allocation will be moved through a post-Adjustments virement to the appropriate economic classification once the project list is received, with the bulk of the funding likely to be classified as Direct transfers

Tables 3.1 and 3.2 reflect a summary of the 2025/26 adjusted appropriation of the department, summarised according to programme and economic classification. Further details of adjustments at economic classification level are provided in *Annexure – Vote 3: Agriculture and Rural Development*.

Table 3.1 : Summary by programmes

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Administration	751 834	-	-	(8 295)	-	-	(8 295)	743 539
2. Agriculture	1 898 601	86 400	-	20 068	58 200	31 874	196 542	2 095 143
3. Rural Development	107 008	-	-	(11 773)	(58 200)	-	(69 973)	37 035
Total	2 757 443	86 400	-	-	-	31 874	118 274	2 875 717
Amount to be voted								118 274

Table 3.2 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	2 204 337	-	-	(49 347)	-	31 874	(17 473)	2 186 864
Compensation of employees	1 336 525	-	-	(78 494)	-	-	(78 494)	1 258 031
Goods and services	867 812	-	-	29 147	-	31 874	61 021	928 833
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies to:	323 110	-	-	(16 126)	-	-	(16 126)	306 984
Provinces and municipalities	2 144	-	-	500	-	-	500	2 644
Departmental agencies and accounts	217 538	-	-	(19 845)	(3)	-	(19 848)	197 690
Public corporations and private enterprises	95 704	-	-	(6 341)	3	-	(6 338)	89 366
Non-profit institutions	-	-	-	150	-	-	150	150
Households	7 724	-	-	9 410	-	-	9 410	17 134
Payments for capital assets	229 996	86 400	-	65 473	-	-	151 873	381 869
Buildings and other fixed structures	152 690	86 400	-	46 623	-	-	133 023	285 713
Machinery and equipment	76 956	-	-	18 845	-	-	18 845	95 801
Biological assets	350	-	-	5	-	-	5	355
Software and other intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	2 757 443	86 400	-	-	-	31 874	118 274	2 875 717
Amount to be voted								118 274

4. Changes to programme purposes and service delivery measures

The department has not changed the purpose of any of its programmes, which conform to the sector specific programme and budget structure for the Agriculture sector for 2025/26. The non financial information currently reflected in the 2025/26 *EPRE* largely corresponds to the department's 2025/26 APP, with a few discrepancies between the *EPRE* and the APP. According to the department, when the *EPRE* was finalised, it was still in the process of finalising the APP. As such, a few of the targets were amended and these changes were not brought into the *EPRE*. The department is now aligning the non financial information in the 2025/26 *EPRE* to the information in the APP, as detailed later.

4.1 Programme 1: Administration

The primary role of Programme 1 is to render support to the line function components in order to fulfil the Department's service delivery mandates.

Tables 3.3 and 3.4 reflect a summary of the 2025/26 adjusted appropriation of Programme 1, summarised according to sub-programme and economic classification.

Details of the main adjustments, which resulted in an overall decrease of R8.295 million, are provided in the paragraphs after the tables.

Table 3.3 : Programme 1: Administration

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Office of the MEC	21 942			(947)			(947)	20 995
2. Senior Management	47 748			(2 116)			(2 116)	45 632
3. Corporate Services	430 462			(11 202)			(11 202)	419 260
4. Financial Management	219 827			1 105			1 105	220 932
5. Communication Services	31 855			4 865			4 865	36 720
Total	751 834	-	-	(8 295)	-	-	(8 295)	743 539
Amount to be voted								(8 295)

Table 3.4 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	671 888	-	-	(19 825)	-	-	(19 825)	652 063
Compensation of employees	282 472			(36 331)			(36 331)	246 141
Goods and services	389 416			16 506			16 506	405 922
Interest and rent on land							-	-
Transfers and subsidies to:	9 354	-	-	1 618	-	-	1 618	10 972
Provinces and municipalities	1 600						-	1 600
Departmental agencies and accounts	3 336			(188)			(188)	3 148
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions							-	-
Households	4 418			1 806			1 806	6 224
Payments for capital assets	70 592	-	-	9 912	-	-	9 912	80 504
Buildings and other fixed structures	38 610			13 631			13 631	52 241
Machinery and equipment	31 982			(3 719)			(3 719)	28 263
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	751 834	-	-	(8 295)	-	-	(8 295)	743 539
Amount to be voted								(8 295)

Virement – Programme 1: Administration: (R8.295 million)

The main appropriation of Programme 1 was decreased by an amount of R8.295 million due to savings under *Compensation of employees* as a result of vacant posts which was moved to Programme 2 for production inputs in support of the multi-planting season and to purchase equipment. There were further virements between economic classification categories and across the sub-programmes, as explained below:

- R28.036 million savings were realised under *Compensation of employees* due to vacant posts such as DDG: Agriculture Development Services, Directors: Human Resource Development, Management Advisory Services, Asset Management, as well as a number of lower-level posts due to natural attrition. These savings were allocated as follows:
 - o R16.506 million was moved to *Goods and services* in respect of marketing and communication campaigns including awareness of Foot and Mouth Disease (FMD) and rabies, as well as for the procurement of an electronic non financial performance reporting and information management system (GIS survey 123). The movement also funded the shortfall of LAN and desktop support, security services and the performance verification exercise costs. The latter relates to higher than budgeted travel and subsistence costs due to the deployment of officials across the province to conduct an APP verification exercise for the entire department, with a specific focus on the Programme 2 performance report under the Integrated Planning, Policy, Monitoring and Evaluation unit.
 - o R1.618 million was moved to *Transfers and subsidies to: Households* for leave gratuities, claims against the state and injury on duty claims, which were higher than budgeted.

4.2 Programme 2: Agriculture

The aim is to ensure food security, agrarian transformation, develop and promote the agricultural potential for improved economic growth, job creation and sustainable natural resource conservation for improved agricultural production. The information for the programme is given at sub-programme and sub-sub-programme level because of the level of detail required by the sector.

Tables 3.6 and 3.7 reflect a summary of the 2025/26 adjusted appropriation of Programme 2, summarised according to sub-programme and economic classification. Details of the main adjustments, which resulted in an overall increase of R196.542 million, are provided in the paragraphs after the tables.

Table 3.6 : Programme 2: Agriculture

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Sustainable Resource Use and Management	68 022	86 400	-	(3 030)	58 200	-	141 570	209 592
Agricultural Engineering Services	17 558	86 400		(1 865)	58 200		142 735	160 293
Land Care	31 973			1 140			1 140	33 113
Land Use Management	13 056			(1 508)			(1 508)	11 548
Disaster Risk Reduction	5 435			(797)			(797)	4 638
2. Agricultural Producer Support and Development	1 170 391	-	-	18 482	-	31 874	50 356	1 220 747
Producer Support Services	352 579			18 940		31 874	50 814	403 393
Extension and Advisory Services	712 981			(16 602)			(16 602)	696 379
Food Security	104 831			16 144			16 144	120 975
3. Veterinary Services	303 877	-	-	(1 658)	-	-	(1 658)	302 219
Animal Health	250 240			(3 276)			(3 276)	246 964
Veterinary Public Health	7 607			1 065			1 065	8 672
Veterinary Diagnostics Services	46 030			553			553	46 583
4. Research and Technology Development Services	228 592	-	-	(4 196)	-	-	(4 196)	224 396
Agricultural Research	158 023			(5 082)			(5 082)	152 941
Research Infrastructure Support Services	70 569			886			886	71 455
5. Agricultural Economic Services	11 099	-	-	1 004	-	-	1 004	12 103
Production Economics and Marketing Support	11 099			1 004			1 004	12 103
6. Agricultural Education and Training	116 620	-	-	9 466	-	-	9 466	126 086
Higher Education and Training	106 309			9 466			9 466	115 775
Agricultural Skills Development	10 311							10 311
Total	1 898 601	86 400	-	20 068	58 200	31 874	196 542	2 095 143
Amount to be voted								196 542

Table 3.7 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	1 483 676	-	-	(17 527)	-	31 874	14 347	1 498 023
Compensation of employees	1 012 494			(31 766)			(31 766)	980 728
Goods and services	471 182			14 239		31 874	46 113	517 295
Interest and rent on land							-	-
Transfers and subsidies to:	313 756	-	-	(17 911)	-	-	(17 911)	295 845
Provinces and municipalities	544			500			500	1 044
Departmental agencies and accounts	214 202			(19 657)	(3)		(19 660)	194 542
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises	95 704			(6 341)	3		(6 338)	89 366
Non-profit institutions				50			50	50
Households	3 306			7 537			7 537	10 843
Payments for capital assets	101 169	86 400	-	55 506	58 200	-	200 106	301 275
Buildings and other fixed structures	55 880	86 400		32 992	58 200		177 592	233 472
Machinery and equipment	44 939			22 509			22 509	67 448
Heritage assets							-	-
Specialised military assets							-	-
Biological assets	350			5			5	355
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets							-	-
Total	1 898 601	86 400	-	20 068	58 200	31 874	196 542	2 095 143
Amount to be voted								196 542

Roll-overs – Programme 2: Agriculture: R86.400 million

The department received a roll-over of R86.400 million under the CASP grant for the construction of the fresh produce agri-hub in the Richards Bay Industrial Development Zone (RBIDZ). These funds are allocated under the Agricultural Engineering Services sub-programme against *Buildings and other fixed structures*. The total allocation in 2025/26 for the agri-hub thus increases from R58.200 million to R144.600 million.

Virement – Programme 2: Agriculture: R20.068 million

The main appropriation of Programme 2 was increased by an amount of R20.068 million resulting from virements from Programmes 1 and 3, as explained below:

- R8.295 million was identified under Programme 1 against *Compensation of employees* due to savings realised from various vacant budgeted posts. These savings were moved to this programme to *Goods and services* (R1.851 million) for production inputs, as well as to *Machinery and equipment* (R6.444 million) to acquire transport equipment for the movement of tractors.
- R11.773 million was moved from Programme 3 against *Compensation of employees* (R10.175 million) and *Goods and services* (R1.598 million) due to a reduction in the number of unemployed graduates, as well as delays in appointing the next cohort under the CASP grant. These savings were moved to *Goods and services* (R5.774 million) for production inputs, as well as *Transfers and subsidies to: Public corporations and private enterprises* (R5.999 million) to fund the projects owned by former unemployed graduates that participated in the department's Unemployed Graduates programme.

In addition to the increase from Programmes 1 and 3, the department also undertook virements across most sub-programmes and within the programme affecting various economic classifications as follows:

- R31.766 million savings were realised under *Compensation of employees* due to natural attrition and the requirement to have all posts evaluated which delayed the filling of posts. The sector posts under agriculture and veterinary services have to be evaluated at national level, which means it is unlikely that posts that became vacant during the year will be filled before year-end. This saving was moved within the programme, as follows:
 - R2.968 million was moved to *Goods and services* in respect of dipping chemicals, higher costs for climate adaptable implements, and inputs for the hatchery programme that were not adequately budgeted for.
 - R500 000 was moved to *Transfers and subsidies to: Provinces and municipalities* to offset the projected shortfall for motor vehicle licence fees for tractors and departmental vehicles.
 - R4.200 million was moved to *Transfers and subsidies to: Departmental agencies and accounts* for transfer to ADA for operational costs of the Ntingwe Tea project.
 - R9.975 million was moved to *Transfers and subsidies to: Public corporations and private enterprises* for new direct funded projects.
 - R50 000 was moved to *Transfers and subsidies to: Non-profit institutions* for a donation to the 60th Anniversary Congress of the Grassland Society of Southern Africa.
 - R7.537 million was moved to *Transfers and subsidies to: Households* in respect of higher than anticipated staff exit costs and injury on duty claims.
 - R3.718 million was moved to *Buildings and other fixed structures* for the continuation of the Phase 3 project at the Owen Sithole College of Agriculture (OSCA), the Cedara College poultry project, as well as the Kokstad research farm office and staff cottage which were under-budgeted for.
 - R2.818 million was moved to *Machinery and equipment* in respect of the purchase of a heavy-duty trailer ordered in 2024/25 but delivered and paid for in 2025/26 (R1.699 million). The funds are also towards higher than estimated cost of equipment and additional office furniture and equipment (R1.119 million).
- *Goods and services* showed a net increase of R6.614 million as a result of the internal movements explained below:
 - R2.968 million was moved from *Compensation of employees* in respect of dipping chemicals, higher costs for climate adaptable implements, and inputs for the hatchery programme that were under-budgeted for, as explained.

Vote 3: Agriculture and Rural Development

- R6.483 million was moved from *Transfers and subsidies to: Public corporations and private enterprises* in respect of a reduction in the subsidy to the South African Sugarcane Research Institute (SASRI), SA Cane Growers, and cancellation of the Mpembe Consulting CC project. These funds were moved to *Goods and services* towards production inputs.
- In order to align the budget to the approved CASP grant business plan, there was a total amount of R23.689 million moved from *Transfers and subsidies to: Departmental agencies and accounts* (R16.357 million) and *Transfers and subsidies to: Public corporations and private enterprises* (R7.332 million) in respect of direct funded projects under ADA and the department.
- There was also a cancellation of the Phumelele irrigation scheme under the Ilima/Letesema Projects grant resulting in savings of R5.189 million under *Buildings and other fixed structures*, as well as the conversion of a red meat abattoir to an agro-processing facility resulting in savings of R1.500 million. These funds, totaling R6.689 million were moved from *Buildings and other fixed structures* and were reallocated towards food security support and production inputs under *Goods and services*.
- There was also reprioritisation undertaken under the Ilima/Letesema Projects grant. The department realised savings under *Goods and services* as the department provided mechanisation services internally rather than through a service provider. The savings realised as a result of this were moved to *Machinery and equipment* to acquire additional farming equipment (R12 million). and the acquisition of laptops for extension officers (R1.205 million), which was inadequately budgeted for.
- R5 000 was moved to *Biological assets* due to higher than estimated price for the animals.
- R20.005 million was moved to *Buildings and other fixed structures* in respect of infrastructure related community investment projects.
- *Transfers and subsidies to: Departmental agencies and accounts* reflects a net decrease amounting to R19.657 million consisting of the movement of R4.200 million for Ntingwe Tea from savings realised against *Compensation of employees*, as explained. There was a reduction of R23.857 million in respect of the CASP grant projects which have not yet been approved by the national Department of Agriculture for the current financial year. As explained, R16.357 million of this was moved to *Goods and services* for production inputs. An amount of R7.500 million was moved to *Buildings and other fixed structures* towards budget pressures against various capital projects, including fixing the snag list under the Bhambanana abattoir.
- *Transfers and subsidies to: Public corporations and private enterprises* reflects a net decrease of R12.340 million. As explained, savings of R5.999 million were moved to this category from savings against Programme 3 under *Compensation of employees*. Also as explained, an amount of R9.975 million was moved to this category for new projects funded from savings under *Compensation of employees*. This movement was offset by a decrease of R15.832 million relating to conditional grant projects where the allocation was amended or not approved by the national Department of Agriculture and funds were moved to *Goods and services* (R7.332 million) as explained and to *Buildings and other fixed structures* (R8.500 million) for the price adjustment for Block 6A sub-surface drainage, the rehabilitation of the Makhathini irrigation pumps and for a FMD quarantine camp. Also, R6.483 million was reduced from this category from SASRI, SA Cane Growers and Mpembe Consulting, and these funds were allocated to *Goods and services*, as explained.
- *Buildings and other fixed structures* increased by R32.992 million, explained as follows:
 - R3.718 million was moved to this category from *Compensation of employees* for the continuation of the Phase 3 project at OSCA, the Cedara College poultry project, as well as the Kokstad research farm office and staff cottage which were under-budgeted for.
 - R20.005 million was moved from *Goods and services* to this category in respect of the infrastructure related community investment projects.
 - R8.500 million was moved from *Transfers and subsidies to: Public corporations and private enterprises* relating to conditional grant projects where the allocation was amended or not approved

by the national Department of Agriculture and these funds were moved to this category for the price adjustment for Block 6A sub-surface drainage, the rehabilitation of the Makhathini irrigation pumps and for a FMD quarantine camp.

- R7.500 million was moved from *Transfers and subsidies to: Departmental agencies and account* in respect of the CASP grant projects which have not yet been approved by the national Department of Agriculture for the current financial year. These funds were moved to this category to address budget pressures against various capital projects, including fixing the snag list under the Bhambanana abattoir.
- R6.689 million was moved from *Buildings and other fixed structures* due cancellation of the Phumelele irrigation scheme (R5.189 million) and conversion of red meat abattoir to agro-processing facility (R1.500 million). These funds were moved to *Goods and services* for production inputs within the same programme.
- R42 000 was moved from the rehabilitation of the Cedara Hostel under *Buildings and other fixed structures* to *Machinery and equipment* in respect of inverters and batteries at Cedara College that exceeded the estimated amount.
- *Machinery and equipment* increased by R22.509 million. This increase is explained as follows:
 - R6.444 million was moved from Programme 1 against *Compensation of employees* to acquire transport equipment for the movement of tractors.
 - R2.818 million was moved from *Compensation of employees* within the programme of which R1.699 million was for a heavy duty trailer carried over from last year and R1.119 million relates to price adjustments for additional office furniture and equipment funded.
 - R13.205 million was moved from *Goods and services* for farming equipment (R12 million) and for laptops under the CASP grant (R1.205 million), as mentioned.
 - R42 000 was moved from *Buildings and other fixed structures* (Cedara Hostel) in respect of inverters and batteries at Cedara College that exceeded the estimated amount.

These virements are permissible in terms of the PFMA and Treasury Regulations. The increases in *Transfers and subsidies to: Public corporations and private enterprises* and *Transfers and subsidies to: Departmental agencies and accounts* received Provincial Treasury approval.

Legislature approval is required in terms of Section 43(4)(b) of the PFMA for the decreases in various transfers against *Transfers and subsidies to: Departmental agencies and accounts* and *Transfers and subsidies to: Public corporations and private enterprises* amounting to R42.472 million, as detailed and highlighted in grey shading in Table 3.16.

Shifts - Programme 2: Agriculture: R58.200 million

- An amount of R58.200 million was moved within *Buildings and other fixed structures* from Programme 3 to the Agricultural Engineering Services sub-programme under Programme 2 for the construction of the fresh produce agri-hub. The original purpose of the funds remains unchanged.
- An amount of R3 000 was moved from *Transfers and subsidies to: Departmental agencies and accounts* to *Transfers and subsidies to: Public corporations and private enterprises* to correct the classification of TV licences.

Other adjustments - Programme 2: Agriculture: R31.874 million

- An amount of R31.874 million in disaster relief funding was allocated to the department for damage to agricultural infrastructure in 2024. The funds were allocated through the CASP grant under *Goods and services* against the sub-programme: Producer Support Services

Service delivery measures – Programme 2: Agriculture

Table 3.8 shows the revised service delivery information for Programme 2, as per the tabled 2025/26 APP of Agriculture and Rural Development, as well as the actual achievements for the first six months of the year. It is noted that a number of changes were made to the service delivery measures and targets originally published in the 2025/26 EPRE in order to align with the department's 2025/26 APP, which was tabled after the EPRE. The wording of a few measures was corrected to align to the revised APP, and this is highlighted in bold italics and a strikethrough where wording has been deleted. There are various changes made to the performance targets, and these are shown in the Revised target column.

Table 3.8 : Service delivery measures – Programme 2: Agriculture

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
1. Sustainable Resource Use and Management				
1.1 Engineering services	<ul style="list-style-type: none"> No. of agricultural infrastructure established by the department 	49	-	28
<i>Increased agricultural research productivity, technology development and climate smart agriculture</i>	<ul style="list-style-type: none"> No. of agricultural infrastructure rehabilitated by the department 	28	1	17
	<ul style="list-style-type: none"> No. of kilometre of fenced for agricultural use 	96.9	-	
1.2 Land-use management	<ul style="list-style-type: none"> No. of subdivisions of agricultural Land Act applications to change land use submitted to DALRRD within 30 days 	140	91	160
	<ul style="list-style-type: none"> <i>No. of agro-ecosystem management plans developed</i> 	<i>New</i>	-	<i>1</i>
	<ul style="list-style-type: none"> <i>No. of hectares of agricultural land rehabilitated through the Land Care Programme</i> 	<i>New</i>	<i>1 135.7</i>	<i>4 000</i>
	<ul style="list-style-type: none"> <i>No. of green jobs created (EPWP)</i> 	<i>New</i>	<i>70</i>	<i>430</i>
	<ul style="list-style-type: none"> <i>No. of hectares of cultivated land under Conservation Agriculture practices</i> 	<i>New</i>	-	<i>750</i>
	<ul style="list-style-type: none"> No. of farm management plans developed for farmers 	9	2	8
1.3 Disaster risk management	<ul style="list-style-type: none"> No. of disaster risk early warning campaigns conducted 	4	1	
	<ul style="list-style-type: none"> No. of surveys on uptake for early warning information conducted 	4	1	
2. Farmer Support and Development	<i>Agricultural Producer Support and Development</i>			
2.1 Farmer settlement and development	<ul style="list-style-type: none"> No. of subsistence producers supported with food security interventions 	9 335	4 778	6 493
	<i>Improved agricultural production and food security</i>			
2.2 Extension and advisory services	<ul style="list-style-type: none"> No. of female farmer projects supported by the department 	141	-	59
	<ul style="list-style-type: none"> No. of youth farmer projects supported by the department 	64	1	39
	<ul style="list-style-type: none"> No. of smallholder producers supported 	543	38	303
	<ul style="list-style-type: none"> No. of black commercial farmers supported 	8	1	
	<ul style="list-style-type: none"> <i>No. of hectares planted for food production through Departmental support</i> 	<i>New</i>	<i>239.55</i>	<i>4 228</i>
	<ul style="list-style-type: none"> <i>No. of producers supported in the Red Meat Commodity</i> 	<i>New</i>	<i>71</i>	<i>240</i>
	<ul style="list-style-type: none"> <i>No. of producers supported in the Grain Commodity</i> 	<i>New</i>	<i>54</i>	<i>1 375</i>
	<ul style="list-style-type: none"> <i>No. of producers supported in the Cotton Commodity</i> 	<i>New</i>	-	<i>5</i>
	<ul style="list-style-type: none"> <i>No. of producers supported in the Citrus Commodity</i> 	<i>New</i>	-	<i>1</i>
	<ul style="list-style-type: none"> No. of projects for people with disability supported by the department 	20	-	10
2.4 Job creation	<ul style="list-style-type: none"> No. of agricultural job opportunities created through departmental interventions 	235	21	110
3. Veterinary Services				
3.1 Animal health	<ul style="list-style-type: none"> No. of visits to epidemiological units visited for veterinary interventions 	10 600	3 051	11 085
	<i>Improved animal health and reduced disease outbreak</i>			
	<ul style="list-style-type: none"> No. of animals vaccinated against rabies 	300 000	96 685	255 319
3.2 Veterinary export control	<ul style="list-style-type: none"> No. of veterinary certificates issued for export facilitation 	1 900	653	2 571
3.3 Veterinary public health	<ul style="list-style-type: none"> No. of Inspections conducted on facilities producing meat 	1 000	300	1 150
3.4 Veterinary laboratory services	<ul style="list-style-type: none"> No. of laboratory tests performed according to prescribed standards 	115 000	22 000	85 000
3.5 Veterinary public health	<ul style="list-style-type: none"> No. of samples collected for animal diseases surveillance-FMD, CBPP, PPR & AL 	5 200	838	5 039
3.6 Animal Health	<ul style="list-style-type: none"> No. of Performing Animal Protection Act (PAPA) registration licenses issued 	42	-	

Table 3.8 : Service delivery measures – Programme 2: Agriculture

Outputs	Performance indicators	Performance targets			
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target	
4. Research and Technology Development Services					
4.1	Research <i>Increased agricultural research productivity, technology development and climate smart agriculture</i>	• No. of research projects implemented to improve agricultural production	60	-	55
4.2	Technology transfer services	• No. of scientific papers published in accredited journals • No. of research presentations made at peer review events • No. of research presentations made at technology transfer events	2 4 137	- 3 64	 7 135
4.3	Research infrastructure support	• No. of research infrastructure managed	6	1	
4.4	Technology development	• No. of new technologies developed for <i>the</i> smallholder producers	3	-	1
5. Agricultural Economic Services					
5.1	Production economics and marketing support <i>Increased farmer support and rural economic development</i>	• No. of beneficiaries supported with marketing advisory services	450	100	400
5.2	Macroeconomics support	• No. of economic reports produced by the department • <i>No. of clients supported with production economic services</i> • <i>No. of agribusinesses supported with Black Economic Empowerment advisory services</i>	4 <i>New</i> <i>New</i>	- <i>100</i> <i>6</i>	 <i>400</i> <i>20</i>
5.3	Agro-processing support	• No. of client's agro-agri-businesses supported with agro-processing initiatives	600	100	400
6. Agricultural Education and Training					
6.1	Higher Education and Training <i>Increased agricultural research production, technology development and climate smart agriculture</i>	• No. of students graduated with agricultural qualifications	120	-	90
6.2	Agricultural skills development	• No. of participants trained in skills development programmes in the sector • No. of career awareness activities organised <i>implemented</i> to promote agriculture education	1 760 125	823 68	1 755 120

4.3 Programme 3: Rural Development

The aim of the programme is to ensure the continuous improvement of sustainable rural livelihoods through the coordination of integrated rural development services and facilitation of rural enterprise and industry development.

Tables 3.9 and 3.10 reflect a summary of the 2025/26 adjusted appropriation of Programme 3, summarised according to sub-programme and economic classification.

Details of the main adjustments, which resulted in an overall decrease of R69.973 million, are provided in the paragraphs following the tables.

Table 3.9 : Programme 3: Rural Development

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
1. Rural Development Co-ordination	6 370			914			914	7 284
2. Social Facilitation	100 638			(12 687)	(58 200)		(70 887)	29 751
Total	107 008	-	-	(11 773)	(58 200)	-	(69 973)	37 035
Amount to be voted								(69 973)

Table 3.10 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
Current payments	48 773	-	-	(11 995)	-	-	(11 995)	36 778
Compensation of employees	41 559			(10 397)			(10 397)	31 162
Goods and services	7 214			(1 598)			(1 598)	5 616
Interest and rent on land							-	-
Transfers and subsidies to:	-	-	-	167	-	-	167	167
Provinces and municipalities							-	-
Departmental agencies and accounts							-	-
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions				100			100	100
Households				67			67	67
Payments for capital assets	58 235	-	-	55	(58 200)	-	(58 145)	90
Buildings and other fixed structures	58 200				(58 200)		(58 200)	-
Machinery and equipment	35			55			55	90
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	107 008	-	-	(11 773)	(58 200)	-	(69 973)	37 035
Amount to be voted								(69 973)

Virement – Programme 3: Rural Development: (R11.773 million)

The main appropriation of Programme 3 was decreased by an amount of R11.773 million against *Compensation of employees* (R10.175 million) and *Goods and services* (R1.598 million) due to an initial delay in appointing a new cohort of Unemployed Agricultural Graduates, as well as a reduction in the total number of unemployed graduates. These savings were moved to Programme 2 within *Goods and services* (R5.774 million) to augment the budget for production inputs, as well as to *Transfers and subsidies to: Public corporations and private enterprises* (R5.999 million) in respect of financial support for projects implemented by previously unemployed graduates that have completed the programme in the department.

In addition, the department undertook virements between sub-programmes and within the programme affecting various economic classifications as follows:

- R222 000 was identified against *Compensation of employees* due to various vacant budgeted posts and was moved as follows:
 - R100 000 was moved to *Transfers and subsidies to: Non-profit institutions* toward support for the SA Agricultural Awards.
 - R67 000 was moved to *Transfers and subsidies to: Households* in respect of staff exit costs (R57 000) and a donation made as support to a bereaved family of an EPWP employee that had passed on (R10 000).
 - R55 000 was moved to *Machinery and equipment* within the programme to augment the budget for acquisition of laptops.

These virements are permissible in terms of the PFMA and Treasury Regulations.

Shifts – Programme 3: Rural Development (R58.200 million)

- An amount of R58.200 million was moved within *Buildings and other fixed structures* from this programme to the Agricultural Engineering Services sub-programme under Programme 2 for the construction of the fresh produce agri-hub. The original purpose of the funds remains unchanged.

Service delivery measures – Programme 3: Rural Development

Table 3.11 shows the revised service delivery information for Programme 3, as per the tabled 2025/26 APP, as well as the actual achievement for the first six months of the year. The wording of one measure was corrected to align to the revised APP, and this is highlighted in bold italics and a strike-through where wording has been deleted. Changes were effected to all three of the performance targets for this programme and this is shown in the Revised target column.

Table 3.11 : Service delivery measures – Programme 3: Rural Development

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
1. Integrated Co-ordination of implementation for Rural Development				
1.1 Improved farmer development <i>Increased farmer support and rural economic development</i>	<ul style="list-style-type: none"> No. of Quarterly reports submitted to the Technical Implementation Committee <i>agricultural projects supported with Social Facilitation</i> No. of work opportunities created No. of rural projects supported with mentorship No. of graduates enrolled into the UAGYP <i>Unemployed Agriculture Graduates Programme</i> 	4 2 009 New 120	2 10 -	10 30 45

5. Specifically and exclusively appropriated allocations

Table 3.12 shows the amounts that are specifically and exclusively appropriated for specific purposes in terms of the KZN Adjustments Appropriation Act of 2025. Note that conditional grants, as well as transfers to public entities and local government (which are also specifically and exclusively appropriated funds) are not included here, as they are discussed in Sections 8, 9 and 10 below. The department did not undertake any adjustments relating to the specifically and exclusively appropriated allocation in respect of the OSS/DDM responsibilities.

Table 3.12 : Summary of specifically and exclusively appropriated funding

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Prog. 1: District Champion of OSS/DDM responsibilities	2 000						-	2 000
Total	2 000	-	-	-	-	-	-	2 000
Amount to be voted								-

6. Gifts, donations and sponsorships

The department is not envisaging granting any gifts, donations and sponsorships in excess of R100 000 during the current financial year.

7. Infrastructure

Table 3.13 shows the summary of infrastructure payments per main category. Details of the main adjustments, which resulted in an overall increase of R127.100 million, are provided in the paragraphs following the tables.

Table 3.12 : Summary of infrastructure payments by category

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Existing infrastructure assets	74 806	-	-	22 255	(2 500)	-	19 755	94 561
Maintenance and repair: Current	10 676			2 707			2 707	13 383
Upgrades and additions: Capital	11 502			1 599	(3 352)		(1 753)	9 749
Refurbishment and rehabilitation: Capital	52 628			17 949	852		18 801	71 429
New infrastructure assets: Capital	88 560	86 400		27 075	2 500		115 975	204 535
Infrastructure transfers	36 933	-	-	(8 630)	-	-	(8 630)	28 303
Infrastructure transfers: Capital	36 933			(8 630)			(8 630)	28 303
Infrastructure transfers: Current							-	-
Infrastructure: Payments for financial assets							-	-
Infrastructure: Leases	42 381						-	42 381
Non infrastructure							-	-
Capital infrastructure	189 623	86 400	-	37 993	-	-	124 393	314 016
Current infrastructure	53 057	-	-	2 707	-	-	2 707	55 764
Total	242 680	86 400	-	40 700	-	-	127 100	369 780
Amount to be voted								127 100

- Roll-overs*: R86.400 million was rolled over from 2024/25 for the construction of the fresh produce agri-hub funded under the CASP grant and allocated to *New infrastructure assets: Capital*.

- *Virement*: The department undertook the following virements affecting the infrastructure allocation:
 - R2.707 million was moved within *Goods and services* to *Maintenance and repair: Current* in respect of maintenance of various departmental offices, the Cedara College and various projects on the research farms. It must be noted that this virement is not visible at programme level as it was undertaken within *Goods and services*.
 - A net amount of R1.599 million was moved to *Upgrades and additions: Capital* from savings under *Compensation of employees*. The amount is made up of an increase of R2.161 million for the OSCA Phase 3 – electrical upgrade, water and sewage project which was not completed in 2024/25, R355 000 for the replacement of the asbestos roof at the Ulundi local office, R35 000 for the Hlanganani storage facility and R548 000 for the higher than anticipated cost of construction of hay sheds at the Cedara research farm. These have been offset by a decrease of R1.500 million in respect of the conversion of a red meat abattoir into an agro-processing facility at OSCA which is moved from the Department of Public Works and Infrastructure to the department and will be implemented in 2026/27. The impact of these reductions is only visible in this table, as these reductions were within infrastructure.
 - R17.949 million was moved to *Refurbishment and rehabilitation: Capital* from savings under *Transfers and subsidies to: Public corporations and private enterprise* and *Transfers and subsidies to: Departmental agencies and accounts* mainly due to the price adjustment for Block 6A sub-surface drainage (R5 million) and rehabilitation of the Makhathini Irrigation pumps (R3.200 million), as well as the completion of the snag list at the Bhambanana abattoir (R7.500 million) under the CASP grant. Also contributing to the increase is the implementation of 19 community investment projects at R4.902 million, rehabilitation of official accommodation at Bartlow research station, the rehabilitation of the Cedara College computer room and the official residence of the MEC (R2.486 million). These increases have been offset by the cancellation of the Phumelele irrigation scheme (R5.139 million) under the Ilima/Letsema Projects grant which is reprioritised towards production input under *Goods and services*.
 - R27.075 million was moved to *New infrastructure assets: Capital* in respect of the communal investment projects (R14.827 million) and the fencing of the FMD quarantine camp (R2.500 million) under the CASP grant. These amounts were moved from *Goods and services* within Programme 2. In addition, funds were moved for the Nkandla (R5.298 million) and Mandeni (R3.500 million) Local Offices, as well as for the completion of the Cedara boundary fence (R950 000). These amounts were moved from *Compensation of employees* within Programme 1.
 - R8.630 million was moved from *Infrastructure transfers: Capital* to align all activities for projects to the final CASP grant business plan. The funds were moved to *Goods and services* to cater for production inputs. These funds were initially intended for direct-funded projects that formed part of the department's CASP grant project list but were not approved by the national Department of Agriculture.

These virements are permissible in terms of the PFMA and Treasury Regulations.

Legislature approval is required for the decrease in transfers against *Infrastructure transfers: Capital* amounting to R8.630 million, in line with Section 43(4)(b) of the PFMA, as detailed and highlighted in grey shading in Table 3.16.

- *Shift*: An amount of R3.352 million in respect of the OSCA sports field is moved from *Upgrades and additions: Capital* to *Refurbishment and rehabilitation: Capital* to correct the classification, as the work relates to restoring the sports field to its original condition rather than upgrading or adding to the existing structure. In addition, R2.500 million in respect of the Cedara irrigation scheme pump station is moved from *Refurbishment and rehabilitation: Capital* to *New infrastructure assets: Capital*, as it was deemed more feasible to construct a new pump station than to rehabilitate the existing structure.

8. Conditional grants

Tables 3.14 and 3.15 summarise changes to conditional grants. Details of the main adjustments, which resulted in an increase of R118.274 million to the total allocation, are given in the paragraphs following the tables.

Table 3.14 : Summary of changes to conditional grants

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
2. Agriculture	310 906	86 400	-	1 000	58 200	31 874	177 474	488 380
CASP grant	208 056	86 400	-	1 000	58 200	31 874	177 474	385 530
Ilima/Letsema Projects grant	83 692	-	-	-	-	-	-	83 692
Land Care grant	14 760	-	-	-	-	-	-	14 760
EPWP Integrated Grant for Provinces	4 398	-	-	-	-	-	-	4 398
3. Rural Development	69 423	-	-	(1 000)	(58 200)	-	(59 200)	10 223
CASP grant	69 423	-	-	(1 000)	(58 200)	-	(59 200)	10 223
Total	380 329	86 400	-	-	-	31 874	118 274	498 603
Amount to be voted							118 274	118 274

Table 3.15 : Summary of conditional grants by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
Current payments	168 902	-	-	14 323	-	31 874	46 197	215 099
Compensation of employees	62 172	-	-	(527)	-	-	(527)	61 645
Goods and services	106 730	-	-	14 850	-	31 874	46 724	153 454
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies to:	102 331	-	-	(38 689)	-	-	(38 689)	63 642
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	60 554	-	-	(23 857)	-	-	(23 857)	36 697
Public corporations and private enterprises	41 777	-	-	(14 832)	-	-	(14 832)	26 945
Households	-	-	-	-	-	-	-	-
Payments for capital assets	109 096	86 400	-	24 366	-	-	110 766	219 862
Buildings and other fixed structures	102 380	86 400	-	12 119	-	-	98 519	200 899
Machinery and equipment	6 716	-	-	12 247	-	-	12 247	18 963
Software and other intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	380 329	86 400	-	-	-	31 874	118 274	498 603
Amount to be voted							118 274	118 274

- *Roll-overs*: R86.400 million for the construction of the fresh produce agri-hub is rolled over from 2024/25 under the CASP grant.
- *Virement*: The department undertook the following virements, mainly to align the allocations by economic classification to the final approved business plans for the CASP and Ilima/Letsema Projects grants. When the main budget was set, the final business plan had not yet been signed off and the changes made here are to ensure that the budget and the business plan correspond to each other. The changes made are as follows:
 - o *Compensation of employees* shows a net decrease of R527 000 in respect of savings due to delays in the appointment of a new cohort of unemployed graduates and in this regard, R1.886 million was moved to *Goods and services* (R886 000) for operational costs in managing the unemployed graduates and R1 million to *Transfers and subsidies to: Public corporations and private enterprises* to provide financial support for projects implemented by the graduates. This decrease is offset by an increase of an amount of R1.359 million for tractor drivers moved from *Goods and services*.
 - o *Goods and services* shows a net increase of R14.850 million consisting of the movement amounting to R886 000 for operational costs of the unemployed graduates programme from *Compensation of employees*, R21.489 million from projects not approved in the business plan approval process under the *Transfers and subsidies* category and reprioritised towards the planting season, R7.039 million was moved from *Buildings and other fixed structures* due to the cancellation of the Phumelele irrigation scheme poor contractor performance and deferring the conversion of the red meat abattoir to an agro-processing facility at OSCA to next year. Also, the Tugela Ferry irrigation project is to be funded under the equitable share and the savings realised from this will be utilised for production inputs. These increases are offset by a decrease due to reprioritisation of the mechanisation

programme under the Ilima/Letsema Projects grant in line with the department no longer appointing service providers for ploughing and planting, resulting in savings of R1.359 million for tractor drivers moved to *Compensation of employees* and R12 million to *Machinery and equipment* for the acquisition of tractors and implements, as well as R1.205 million moved to *Machinery and equipment* to augment the budget for laptops for extension officers.

- o R23.857 million was moved from *Transfers and subsidies to: Departmental agencies and accounts* in respect of various projects to be implemented by ADA that were not approved for the current financial year and these funds were reallocated to *Goods and services* towards the planting season and to various projects listed under *Buildings and other fixed structures*.
- o *Transfers and subsidies to: Public corporations and private enterprises* was decreased by a net amount of R14.832 million consisting of a decrease of R15.832 million for proposed direct funded projects not approved in the current financial year which is offset by an increase of R1 million for financial support to projects implemented by the unemployed graduates. The decrease of R15.832 million was reprioritised to *Goods and services* for production inputs (R7.332 million) and *Buildings and other fixed structures* for the price adjustment for Block 6A sub-surface drainage (R5 million) and rehabilitation of the Makhathini irrigation pumps (R3.200 million), as well as R300 000 for the FMD Quarantine Camp.
- o *Buildings and other fixed structures* reflects a net increase of R12.119 million. This includes increases of R19.200 million in respect of price adjustments for Block 6A sub-surface drainage and rehabilitation of the Makhathini irrigation pumps (R8.200 million), attending to the snag list at the Bhambanana abattoir (R7.500 million), as well as fencing of the FMD quarantine camp (R2.500 million) with these funds moved from *Transfers and subsidies to: Public corporations and private enterprises*. In addition, R1 million is moved from *Machinery and equipment* into this category in respect of two land care projects that were allocated under *Machinery and equipment* in the main budget. These increases were partially offset by reductions totalling R7.081 million to *Goods and services* in respect of cancellation of the Phumelele irrigation scheme due to poor contractor performance (R5.189 million), the deferral of the conversion of the red meat abattoir to next year (R1.500 million), and the Tugela Ferry irrigation scheme now funded from the equitable share (R350 000) for planning and moved to *Goods and services*. Additionally, there was a decrease of R42 000 against the Cedara hostel upgrade to accommodate the higher cost of the inverters and batteries under *Machinery and equipment*.
- o *Machinery and equipment* reflects a net increase of R12.247 million made up of R12 million for new tractors and implements, R1.205 million for laptops and R42 000 for inverters and batteries. These increases are offset by the R1 million for land care projects that have been moved to *Buildings and other fixed structures*.

These virements are permissible in terms of the PFMA and Treasury Regulations.

The decreases in *Transfers and subsidies to: Departmental agencies and accounts* and *Transfers and subsidies to: Public corporations and private enterprises* requires Legislature approval.

- *Shifts*: An amount of R58.200 million relating to the construction of the fresh produce agri-hub has shifted from Programme 3 to the Agricultural Engineering Services sub-programme under Programme 2. The original purpose of the funds remains unchanged.
- *Other adjustments*: An amount of R31.874 million was received by the department for damage to agricultural infrastructure in 2024. These funds were received under the CASP grant and allocated to *Goods and services*.

9. Transfers and subsidies

Table 3.16 shows the summary of transfers and subsidies by programme and main category. Details of the main adjustments, which resulted in an overall decrease of R16.126 million in the transfers and subsidies allocation, are provided in the paragraphs before and after the table.

Note that further details of adjustments made to the budget of the department's public entity, ADA, are provided in *Annexure – Vote 3: Agriculture and Rural Development*.

- *Virement*: The department undertook the following virements affecting *Transfers and subsidies*:
 - R188 000 savings were realised under the skills development levy due to the lower wage bill and this was moved to staff exit costs under *Households* under Programme 1.
 - R1.618 million was moved to *Households* in Programme 1 from *Compensation of employees* for claims against the state (R692 000), injury on duty claims (R102 000) and staff exit costs (R1.012 million), as mentioned.
 - R500 000 was moved to *Provinces and municipalities* for motor vehicle licences to supplement the budget for renewal of licence fees that was moved from *Goods and services* within Programme 2.
 - *Departmental agencies and accounts* shows a decrease of R19.657 million made up of a decrease in the transfer to ADA for CASP grant projects (R23.857 million) and this was offset by an increase for the Ntingwe Tea project (R4.200 million) to augment the operational costs of the entity.
 - A net amount of R6.341 million was moved out of Programme 2 against *Public corporations and private enterprises*, as follows:
 - R6.483 million was moved from *Public corporations and private enterprises* in respect of the reduction of the subsidy to SASRI, cancellation of the Mpembe Consulting CC project, and the reduction to SA Cane Growers.
 - A reduction of R12.836 million for eight projects that will not be implemented in the current financial year, as they were not approved by the National Department of Agriculture in the final CASP grant business plan. These include projects such: Mpembe Consulting CC, Njonji Farm (Pty) Ltd, Ntabayenkunzi Piggery, Qalani Piggery, Sundwayo Group and Nokusho M Consultancy and Trading.
 - Minor revisions to the approved project activities in the main CASP grant budget resulted in a reduction of R1.145 million across five projects, namely Khulekakahle, Siphosethu Investments, SJL Farming Enterprise (Pty) Ltd, Vegetable Basket (Pty) Ltd, and Thutukane Farming and Projects (Pty) Ltd.
 - Fifteen new youth empowerment projects providing support to beneficiaries that participated in the unemployed graduates programme and have acquired land to implement their own projects, amounting to R5.999 million and are listed from Mbheleja enterprise to Thabalamahlavule in the table.
 - Thirteen new projects, amounting to R9.775 million that can be implemented in the current financial year due to savings, mainly from *Compensation of employees*. The projects are listed from the Mndaba company to Philazulu trading in the table.
 - R50 000 was moved from *Compensation of employees* to *Non-profit institution* under Programme 2 for a donation to the 60th Anniversary Congress of the Grassland Society of Southern Africa.
 - Savings under *Compensation of employees* of R7.537 million within Programme 2 was moved to *Households* for staff exit costs (R7.400 million) and an injury on duty claim (R137 000).
 - R100 000 was moved from savings against *Compensation of employees* to *Non-profit institutions* under Programme 3 relating to the donation to the SA Agriculture Awards.
 - R67 000 was moved to *Households* under Programme 3, from savings against *Compensation of employees* for staff exit costs (R57 000) and a donation (R10 000) to the bereaved family of an EPWP employee that passed on.

Vote 3: Agriculture and Rural Development

Table 3.16 : Summary of transfers and subsidies by programme and main category

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Unforeseeable/		Virement	Shifts	Other adjustments		
		Roll-overs	unavoidable					
1. Administration	9 354	-	-	1 618	-	-	1 618	10 972
Provinces and municipalities	1 600	-	-	-	-	-	-	1 600
Motor vehicle licences	1 600	-	-	-	-	-	-	1 600
Departmental agencies and accounts	3 336	-	-	(188)	-	-	(188)	3 148
Skills Development Levy	3 336	-	-	(188)	-	-	(188)	3 148
Households	4 418	-	-	1 806	-	-	1 806	6 224
Social benefits				1 012			1 012	1 012
Injury on Duty				102			102	102
Claims against the state	50			692			692	742
External bursaries	4 368			-			-	4 368
2. Agriculture	313 756	-	-	(17 911)	-	-	(17 911)	295 845
Provinces and municipalities	544	-	-	500	-	-	500	1 044
Motor vehicle licences	544	-	-	500	-	-	500	1 044
Departmental agencies and accounts	214 202	-	-	(19 657)	(3)	-	(19 660)	194 542
Agri-business Development Agency	214 199			(19 657)			(19 657)	194 542
TV and radio licences	3				(3)		(3)	-
Public corporations and private enterprises	95 704	-	-	(6 341)	3	-	(6 338)	89 366
TV and radio licences					3		3	3
SA Sugarcane Research Institute	3 671			(184)			(184)	3 487
Amafu Farming (Pty) Ltd	1 180						-	1 180
Amahlubi 1985 Trading Cooperative Limited	410						-	410
Amandla Power Agric Pty Ltd	2 635						-	2 635
Khukhza Farming 01	2 000						-	2 000
Khulekakahle Pty Ltd	2 182			(490)			(490)	1 692
Mjonaiza Dairy Farming	3 993						-	3 993
Mpembe Consulting CC	1 296			(1 296)			(1 296)	-
Njonji Farm (Pty) Ltd	2 870			(2 870)			(2 870)	-
Nomndayi Farms (Pty) Ltd	1 651						-	1 651
Ntabayenkunzi Piggery	3 500			(3 150)			(3 150)	350
Osolwazi Trading Pty Ltd	2 850						-	2 850
Phumephethe Farming Pty Ltd	5 884						-	5 884
Qalani Piggert	3 500			(3 500)			(3 500)	-
Siphosethu Investments	1 600			(160)			(160)	1 440
SJL Farming Enterprise Pty Ltd	3 312			(992)			(992)	2 320
SAFDA Fms (Pty) Ltd	20 000						-	20 000
SA Cane Growers	10 000			(5 000)			(5 000)	5 000
Arms Don Nursery	2 000						-	2 000
Sundwayo Group	350			(350)			(350)	-
Khanyiselani Supply and Projects	350						-	350
Nokusho M Consultancy & Trading T/A Nokusipho Farming	350			(350)			(350)	-
Enkanyezini Livestock	750						-	750
Zumane Agri Solutions Pty Ltd	350						-	350
Vegetable Basket Pty Ltd	350			500			500	850
Xaba Poultry Farming	700						-	700
Siphesihle Multi-Purpose Cooperative	1 000						-	1 000
Mthenthe Ohlabayo	1 500						-	1 500
Cindi Farming Pty Ltd	800						-	800
uMkhovotho Project	350						-	350
Sibocali Foods	1 470			(1 470)			(1 470)	-
Cove New Age Farm	350						-	350
Bethel Farm	2 000						-	2 000
Helmesley CPA	1 000			(1 000)			(1 000)	-
X J Family Enterprise	350						-	350
Nokwanda Farming Pty Ltd	1 050						-	1 050
Double N Farm Pty Ltd	500						-	500
KHC Women's Co-operative	500						-	500
Zisechobeni Pty Ltd	2 000						-	2 000
Nohari Farm CC	2 000			(2 000)			(2 000)	-
Umvoti Valley Organic Products Cooperative	350						-	350
Ayathakasa Trading Pty Ltd	500						-	500
Entabeni Enterprise	500						-	500
Zikode Farming and Projects Pty Ltd	500						-	500
Thutukane Farming Projects CC	750			(3)			(3)	747
Coepel Close Corporation	500						-	500
Mbheleja enterprise				463			463	463
Nomahambi farming				500			500	500
Qham Egg				152			152	152
Injabulo				242			242	242
Mfaceba				241			241	241
eMnyama nebombu				101			101	101
Moloi SP				500			500	500
Philanathi				500			500	500
Linelwa farm produce				500			500	500
Msiliveni development				500			500	500
Bayisa farming				500			500	500
Nonsikelelo layers project				500			500	500
Morh poultry				500			500	500

Table 3.16 : Summary of transfers and subsidies by programme and main category

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Unforeseeable/			Other			
		Roll-overs	unavoidable	Virement	Shifts	adjustments		
2. Agriculture	313 756	-	-	(17 911)	-	-	(17 911)	295 845
Public corporations and private enterprises	95 704	-	-	(6 341)	3	-	(6 338)	89 366
Isiyanoqoba (PTY) Ltd				400			400	400
Thabalamahlavule				400			400	400
Mndaba company				600			600	600
Mdimancanes logistics				580			580	580
Xoshindlala empowerment				350			350	350
JMZ contractors				550			550	550
Senzelokuhle				600			600	600
Noluba institute				1 200			1 200	1 200
Ezoe farm				200			200	200
Phumusuthi				910			910	910
Skhey trading & projects				1 055			1 055	1 055
Mqoqiempilo (PTY) Ltd				880			880	880
Ngangolwandle				1 200			1 200	1 200
Ikhwezi farm				1 150			1 150	1 150
Philazulu trading				700			700	700
Non-profit institutions	-	-	-	50	-	-	50	50
Non-profit institutions				50			50	50
Households	3 306	-	-	7 537	-	-	7 537	10 843
Social benefits	3 306			7 400			7 400	10 706
Injury on Duty				137			137	137
3. Rural Development	-	-	-	167	-	-	167	167
Non-profit institutions	-	-	-	100	-	-	100	100
Non-profit institutions				100			100	100
Households	-	-	-	67	-	-	67	67
Social benefits				57			57	57
Other transfers to households				10			10	10
Total	323 110	-	-	(16 126)	-	-	(16 126)	306 984
Amount to be voted								(16 126)

These virements are permissible in terms of the PFMA and Treasury Regulations. The increases in *Departmental agencies and accounts* and *Public corporations and private enterprises* received Provincial Treasury approval.

Legislature approval is required for the decreases in various transfers against *Departmental agencies and accounts* and *Public corporations and private enterprises* totalling R42.472 million, in line with Section 43(4)(b) of the PFMA, as highlighted in grey shading in Table 3.16.

- *Shift*: An amount of R3 000 was moved from *Departmental agencies and accounts* to *Public corporations and private enterprises* to correct the classification for TV licences

10. Transfers to local government

The department does not make any transfers to local government, which are specifically and exclusively appropriated in terms of the KZN Adjustments Appropriation Act, 2025. It is noted that the amount against *Provinces and municipalities* in Table 3.2 includes provision for motor vehicle licences. This amount is excluded from the transfers to local government table, as these funds will not be transferred to any municipality.

11. Actual payments and revised spending projections for the rest of 2025/26

Tables 3.17 and 3.18 reflect actual payments as at the end of September 2025, projected payments for the rest of the financial year and the total revised spending in Rand value and as a percentage of the Adjusted Appropriation per programme and economic classification. The tables also show the 2024/25 Audited outcome.

Vote 3: Agriculture and Rural Development

Table 3.17 : Actual payments and revised spending projections by programme

R thousand	2024/25 Audited outcome	Adjusted appropriation	Actual payments		Projected payments		Projected actual
			April 2025 - September 2025	% of budget	October 2025 - March 2026	% of budget	
1. Administration	743 400	743 539	335 222	45.1	408 317	54.9	743 539
2. Agriculture	1 733 488	2 095 143	746 009	35.6	1 349 134	64.4	2 095 143
3. Rural Development	45 097	37 035	16 463	44.5	20 572	55.5	37 035
Total	2 521 985	2 875 717	1 097 694	38.2	1 778 023	61.8	2 875 717

Table 3.18 : Actual payments and revised spending projections by economic classification

R thousand	2024/25 Audited outcome	Adjusted appropriation	Actual payments		Projected payments		Projected actual
			April 2025 - September 2025	% of budget	October 2025 - March 2026	% of budget	
Current payments	1 940 532	2 186 864	933 862	42.7	1 253 002	57.3	2 186 864
Compensation of employees	1 201 183	1 258 031	613 855	48.8	644 176	51.2	1 258 031
Goods and services	738 855	928 833	320 007	34.5	608 826	65.5	928 833
Interest and rent on land	494	-	-	-	-	-	-
Transfers and subsidies to:	329 944	306 984	109 922	35.8	197 062	64.2	306 984
Provinces and municipalities	1 089	2 644	1 093	41.3	1 551	58.7	2 644
Departmental agencies and accounts	216 259	197 690	78 368	39.6	119 322	60.4	197 690
Higher education institutions	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	91 561	89 366	17 140	19.2	72 226	80.8	89 366
Non-profit institutions	-	150	50	33.3	100	66.7	150
Households	21 035	17 134	13 271	77.5	3 863	22.5	17 134
Payments for capital assets	251 063	381 869	53 910	14.1	327 959	85.9	381 869
Buildings and other fixed structures	122 262	285 713	34 820	12.2	250 893	87.8	285 713
Machinery and equipment	128 801	95 801	19 090	19.9	76 711	80.1	95 801
Heritage assets	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-
Biological assets	-	355	-	-	355	100.0	355
Land and subsoil assets	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-
Payments for financial assets	446	-	-	-	-	-	-
Total	2 521 985	2 875 717	1 097 694	38.2	1 778 023	61.8	2 875 717

Table 3.A : Summary by economic classification : Agriculture and Rural Development

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation	
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts			Other adjustments
Current payments	2 204 337	-	-	(49 347)	-	31 874	(17 473)	2 186 864
Compensation of employees	1 336 525	-	-	(78 494)	-	-	(78 494)	1 258 031
Salaries and wages	1 151 456	-	-	(75 652)	-	-	(75 652)	1 075 804
Social contributions	185 069	-	-	(2 842)	-	-	(2 842)	182 227
Goods and services	867 812	-	-	29 147	-	31 874	61 021	928 833
Administrative fees	4 128	-	-	(765)	-	-	(765)	3 363
Advertising	12 943	-	-	(3 000)	-	-	(3 000)	9 943
Minor assets	5 030	-	-	(20)	-	-	(20)	5 010
Audit cost: External	9 409	-	-	510	-	-	510	9 919
Bursaries: Employees	1 575	-	-	-	-	-	-	1 575
Catering: Departmental activities	4 158	-	-	651	-	-	651	4 809
Communication (G&S)	7 223	-	-	-	-	-	-	7 223
Computer services	77 038	-	-	3 008	-	-	3 008	80 046
Cons. and prof. serv.: Bus. and advisory serv.	590	-	-	328	-	-	328	918
Infrastructure and planning	92 363	-	-	(67 116)	-	31 874	(35 242)	57 121
Laboratory services	50	-	-	-	-	-	-	50
Legal services	1 620	-	-	-	-	-	-	1 620
Scientific and technological services	-	-	-	-	-	-	-	-
Contractors	29 794	-	-	533	-	-	533	30 327
Agency and support / outsourced services	30 344	-	-	(1 092)	-	-	(1 092)	29 252
Entertainment	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	70 368	-	-	(5 489)	-	-	(5 489)	64 879
Housing	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	4	-	-	-	-	-	-	4
Inventory: Farming supplies	92 400	-	-	59 470	-	-	59 470	151 870
Inventory: Food and food supplies	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	7 313	-	-	2 081	-	-	2 081	9 394
Inventory: Learner and teacher support material	1 250	-	-	123	-	-	123	1 373
Inventory: Materials and supplies	8 410	-	-	15 854	-	-	15 854	24 264
Inventory: Medical supplies	4 774	-	-	(1 954)	-	-	(1 954)	2 820
Inventory: Medicine	25 110	-	-	(28)	-	-	(28)	25 082
Medas inventory interface	-	-	-	-	-	-	-	-
Inventory: Other supplies	2 955	-	-	1 420	-	-	1 420	4 375
Consumable supplies	28 877	-	-	2 478	-	-	2 478	31 355
Consumable: Stationery, printing and office supplies	5 290	-	-	(290)	-	-	(290)	5 000
Operating leases	50 144	-	-	(734)	-	-	(734)	49 410
Rental and hiring	-	-	-	-	-	-	-	-
Property payments	188 339	-	-	5 720	-	-	5 720	194 059
Transport provided: Departmental activity	42	-	-	(42)	-	-	(42)	-
Travel and subsistence	82 047	-	-	6 625	-	-	6 625	88 672
Training and development	15 404	-	-	(298)	-	-	(298)	15 106
Operating payments	7 520	-	-	11 132	-	-	11 132	18 652
Venues and facilities	1 300	-	-	42	-	-	42	1 342
Interest and rent on land	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies to	323 110	-	-	(16 126)	-	-	(16 126)	306 984
Provinces and municipalities	2 144	-	-	500	-	-	500	2 644
Provinces	2 144	-	-	500	-	-	500	2 644
Provincial Revenue Funds	1 600	-	-	-	-	-	-	1 600
Provincial agencies and funds	544	-	-	500	-	-	500	1 044
Municipalities	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-
Departmental agencies and accounts	217 538	-	-	(19 845)	(3)	-	(19 848)	197 690
Social security funds	-	-	-	-	-	-	-	-
Entities receiving transfers	217 538	-	-	(19 845)	(3)	-	(19 848)	197 690
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	95 704	-	-	(6 341)	3	-	(6 338)	89 366
Public corporations	-	-	-	-	3	-	3	3
Subsidies on production	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	3	-	3	3
Private enterprises	95 704	-	-	(6 341)	-	-	(6 341)	89 363
Subsidies on production	-	-	-	-	-	-	-	-
Other transfers	95 704	-	-	(6 341)	-	-	(6 341)	89 363
Non-profit institutions	-	-	-	150	-	-	150	150
Households	7 724	-	-	9 410	-	-	9 410	17 134
Social benefits	3 356	-	-	8 708	-	-	8 708	12 064
Other transfers to households	4 368	-	-	702	-	-	702	5 070
Payments for capital assets	229 996	86 400	-	65 473	-	-	151 873	381 869
Buildings and other fixed structures	152 690	86 400	-	46 623	-	-	133 023	285 713
Buildings	113 792	86 400	-	34 400	-	-	120 800	234 592
Other fixed structures	38 898	-	-	12 223	-	-	12 223	51 121
Machinery and equipment	76 956	-	-	18 845	-	-	18 845	95 801
Transport equipment	21 803	-	-	2 206	-	-	2 206	24 009
Other machinery and equipment	55 153	-	-	16 639	-	-	16 639	71 792
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	350	-	-	5	-	-	5	355
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	2 757 443	86 400	-	-	-	31 874	118 274	2 875 717
Amount to be voted								118 274

Table 3B : Details of provincial own receipts - Agri-business Development Agency (ADA)

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts		
Tax revenue	-	-	-	-	-	-	-
Non-tax revenue	233 460	17 923	-	-	-	(18 543)	232 840
Sale of goods and services other than capital assets	6 043	-	-	-	-	1 414	7 457
Entity revenue other than sales	1 457	-	-	-	-	(300)	1 157
Transfers received	225 960	17 923	-	-	-	(19 657)	224 226
<i>of which:</i>							
Departmental transfer: DARD*	148 445	-	-	-	-	-	148 445
Roll-over: DARD	-	11 749	-	-	-	-	11 749
Comprehensive Agric. Support Programme grant*	60 554	-	-	-	-	(23 857)	36 697
Ntingwe Tea*	5 200	-	-	-	-	4 200	9 400
National Skills Fund	11 761	6 174	-	-	-	-	17 935
Sale of capital assets	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-
Total	233 460	17 923	-	-	-	(18 543)	232 840

Table 3C : Summary by programme - ADA

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts		
1. Finance and Administration	111 006	2 951	-	2 470	-	5 421	116 427
2. Comprehensive Capacity Building	11 761	6 215	-	-	-	6 215	17 976
3. Enterprise and Value Chain Development	33 198	1 859	-	-	(10 015)	(8 156)	25 042
4. Infrastructure Development	77 495	6 898	-	(2 470)	-	(8 528)	73 395
Total	233 460	17 923	-	-	-	(18 543)	232 840

Table 3D : Summary by economic classification - ADA

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts		
Current payments	230 960	17 923	-	178	-	(18 543)	(442)
Compensation of employees	67 289	444	-	(1 000)	-	(556)	66 733
Goods and services	163 671	17 479	-	1 178	-	(18 543)	114
Interest and rent on land	-	-	-	-	-	-	-
Transfers and subsidies to:	-	-	-	-	-	-	-
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	2 500	-	-	(178)	-	(178)	2 322
Buildings and other fixed structures	-	-	-	-	-	-	-
Machinery and equipment	2 500	-	-	(178)	-	(178)	2 322
Heritage assets	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-
Total	233 460	17 923	-	-	-	(18 543)	(620)

*Note: The transfer from DARD reflected in Table 3.15 includes the subsidy from Vote 3, CASP, as well as Ntingwe Tea specific project funding.