



KWAZULU-NATAL PROVINCE
TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE:

P.O. Box 3613, PIETERMARITZBURG, 3200
Treasury House, 145 Chief Albert Luthuli Street, Pietermaritzburg, 3200
Tel: 033 8974297 Fax: 033 8974617

PUBLIC FINANCE
Enquires: Nonkululeko Nkwanyana
Reference No: 11/5/8/1/3-21/22

*Your Ref: MS18 Revenue Tariffs 2020/21
2021/22* 

The Accounting Officer
Department of Agriculture and Rural Development
Private Bag X9059
Pietermaritzburg
3201

APPROVAL OF 2021/22 TARIFFS: VOTE 3

Provincial Treasury has carefully considered your request to approve the 2021/22 tariff structure as per your submission received in January 2021.

The proposed tariff structure is hereby approved in terms of Treasury Regulation 7.3.1 and will be effective from 1 April 2021.

Kindly factor the effect of this approval in your revenue projections for the IYM, Revenue IYM and into the 2021/22 MTEF budget. It is noted that the revenue from your two agricultural colleges is likely to move to the national department and, when such decision has been finalised, the department will be required to exclude this revenue item from the 2021/22 MTEF budget database. This matter is still under discussion at the Technical Committee for Finance and no final decision on the timing of this function shift has yet been taken.



MS. N.R. SHEZI
ACTING HEAD OF DEPARTMENT: KZN TREASURY
DATE: 13 January 2021

KZN DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT REVENUE TARIFFS - MTEF 2021/22 (April 2021 - March 2022)		Proposed Tariff	
Category		2021/22	
			Amount
SALES GOODS & SERVICES NON CAPITAL ASSETS			
SALE GOODS AND SERVICES PRODUCED BY DEPT			
1	SALES BY MARKET ESTABLISHMENTS		
2	Mark Estab:Rental Dwellings		R 900
3	Staff	as per DPSA - per month	R 900
4	Mark Estab:Rental Non-Residentia		R 3 150
5	Building	Market Related	
6	Hire of Hall - Training Centers / Venues	per day	R 850
7	Hire of Hall - Colleges (R500 Breakage Deposit Refundable)	per day	R 2 300
8	Mark Estab:Rental Park Cov&Open		R 290
9	Fully Enclosed Parking including Garage	per month	R 100
10	Partially Enclosed (Asbestos or metal sheeting roof)	per month	R 70
11	Shade Cloth Parking	per month	R 70
12	Reserved Open Parking	per month	R 50
13	ADMINISTRATIVE FEES:RECEIPTS		
14	Licences/Permits/Fees: Receipts		R 180
15	Agric Import/Export Certificates/ Permits		R 180
16	Abattoir Registration		R 1 600
17	High Throughput	per annum	R 900
18	Low Throughput	per annum	R 560
19	Rural Throughput	per annum	R 140
20	Req Info:Access to Information Act	Part ii of Government Gazette Notice 187 of 15 February 2002 - Refer to the Attached	
21	Inspection Fees: Insp of Facilities		
22	Insp Fees : Inspection of Facilities (New Imports/Exports Fac)	per approval	R 4 200
23	Insp Fees : Inspection of Facilities (Re-registration of Imports/ Exports Fac)	per approval	R 2 100
24	OTHER SALES:RECEIPTS		
25	OTHER		
26	Serv Rend:Approval of Plans		
27	Existing Plan Evaluation		
28	Extensions/Upgrades/Improvements	per hour	R 212
29	High Throughput Abattoir	per plan	R 500
30	Low Throughput Abattoir	per plan	R 200
31	Rural Throughput Abattoir	per plan	R 65
32	New Plan Evaluation		
33	High Throughput Abattoir	per plan	R 1 015
34	Low Throughput Abattoir	per plan	R 415
35	Rural Throughput Abattoir	per plan	R 130
36	Serv Rend:Transport fees	per month	R 142
37	Serv Rend:Boarding Serv-Private		
38	Training Centers	per bed per night	R 80
39	Guest Houses / Dormitory	per bed per night	R 145
40	Guest Houses - with en suite	per bed per night	R 250
41	Serv Rend:Commission Insurance & Garnishee	An administration fee of 2.5% is levied on deductions for insurance premiums.	

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	Category	Proposed Tariff	
		2021/22	
			Amount
42	ACADEMIC FEES		
43	Acad Serv:Formal Training (January 2022 - December 2022)		
44	Advanced Soil Fertility	per course	R 1 040.00
45	Agricultural Co-operative Mgt	per course	R 680.00
46	Agricultural Extension	per course	R 1 100.00
47	Agri Finance	per course	R 515.00
48	Alien Plant Control / Environmental Weed Control	per course	R 4 285.00
49	Basic Beef Production	per course	R 390.00
50	Basic Digital Photography	per course	R 500.00
51	Intermediate Digital Photography	per course	R 500.00
52	Advanced Digital Photography	per course	R 500.00
53	Bee Keeping	per course	R 1 075.00
54	Bio Resource Programme	per course	R 820.00
55	Commercial Crop Production	per course	R 755.00
56	Composting Course	per course	R 550.00
57	Conservation Tillage	per course	R 260.00
58	Dairy Processing	per course	R 860.00
59	Dairy Production (basic)	per course	R 1 470.00
60	Dairy Production (Advanced)	per course	R 1 100.00
61	Effective Communication	per course	R 780.00
62	Entrepreneurial	per course	R 1 100.00
63	Equine Nutrition	per course	R 1 100.00
64	Farm Business Management	per course	R 1 100.00
65	Farm Record Keeping	per course	R 1 145.00
66	Farming Systems Approach	per course	R 860.00
67	Food Security	per course	R 820.00
68	Game Management	per course	R 1 615.00
69	Goat Production	per course	R 625.00
70	Health and Food Safety	per course	R 640.00
71	Hot Iron Branding	per course	R 325.00
72	Hydroponics	per course	R 855.00
73	Intergrated pest disease & weed mgt	per course	R 705.00
74	Indegineous chicken/ Poultry Farming	per course	R 980.00
75	Introduction to Analytical Services	per course	R 955.00
76	Irrigation	per course	R 1 345.00
77	Jam Manufacturing	per course	R 955.00
78	Meat processing	per course	R 1 595.00
79	Marketing	per course	R 1 350.00
80	Making Posters (Extension/Scientific)	per course	R 675.00
81	Organic Farming	per course	R 1 100.00
82	Pasture Management	per course	R 615.00
83	Peach Processing	per course	R 790.00
84	Peanut Processing	per course	R 970.00
85	Permaculture	per course	R 790.00
86	Pig Production	per course	R 1 040.00
87	Pot Painting	per course	R 490.00
88	Radio Co-ordinators Course	per course	R 980.00
89	Research Paper Writing	per course	R 550.00
90	Social Facilitation	per course	R 980.00
91	Soil Classification & Land Capability	per course	R 1 070.00
92	Sustainable food systems	per course	R 815.00
93	Sweet Potato Processing	per course	R 980.00
94	Tomato Processing	per course	R 980.00
95	Traditional Food Workshop	per course	R 610.00
96	Skins & Hide processing -Value Adding	per course	R 1 100.00
97	Vegetable and Fruit Drying	per course	R 860.00
98	Vegetable Course- on request	per course	R 790.00
99	Veld Management-on request	per course	R 790.00

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	Category	Proposed Tariff	
		2021/22	
			Amount
100	Acad Serv:Reg,Tuit & Exam Fees (January 2022 - December 2022)		
101	Cedara College		
102	1st Year - Registration	per credit	R 80
103	2nd Year - Registration	per credit	R 80
104	3rd Year - Registration	per credit	R 80
105	1st Year UKZN - Registration	as determined by MOU	R 50 000
106	2nd Year UKZN - Registration	as determined by MOU	R 50 000
107	3rd Year UKZN - Registration	as determined by MOU	R 50 000
108	Remarking Fees/Supplementary Exam	per course	R 350
109	Replacement copy of notes	per set	R 150
110	Late Student Registration	per semester	R 500
111	Replacement certificate	per copy	R 300
112	Additional Statement of Results	per copy	R 0
113	OSCA College		
114	1st Year - Registration	per credit	R 80
115	2nd Year - Registration	per credit	R 80
116	3rd Year - Registration	per credit	R 80
117	Remarking Fees/Supplementary Exam	per course	R 350
118	Replacement copy of notes	per set	R 150
119	Late Student Registration	per semester	R 500
120	Replacement certificate	per copy	R 300
121	Additional Statement of Results	per copy	R 0
122	Acad Serv:Temp Accom Students (January 2022 - December 2022)		
123	Cedara College		
124	1st, 2nd & 3rd Year - (with food)	per year	R 23 000
125	1st, 2nd & 3rd Year - (No Accommodation, Meals Only)	per year	R 5 000
126	Part time students - (with food)	per day	R 400
127	Part time students - (without food)	per day	R 200
128	OSCA College		
129	1st, 2nd & 3rd Year - (with food)	per year	R 23 000
130	1st, 2nd & 3rd Year - (without food)	per year	R 5 000
131	3rd Year Part time students - (with food)	per six months	R 13 500
132	Part time students - (with food)	per day	R 400
133	Part time students - (without food)	per day	R 200

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	Category	Proposed Tariff	
		2021/22	
			Amount
134	LABORATORY SERVICES (SOIL & ANIMAL TESTING)		
135	LABORATORY SERVICES (ANALYTICAL TESTING)		
136	LABORATORY SERVICES (ANIMAL TESTING)		
137	Serv Rend:Chemistry Analysis		
138	Water:irrigation/hydroponics quality	per sample	R 160
139	Lime:Ca and Mg	per sample	R 130
140	Lime:Calcium carbonate equivalent	per sample	R 130
141	Lime:Sieve analysis	per sample	R 140
142	Soil:Exchangeable Na	per sample	R 150
143	Soil:Salinity on Saturation extract	per sample	R 180
144	Soil:Texture (3 fractions)	per sample	R 150
145	Soil:Texture (7 fractions)	per sample	R 250
146	New Growing Media	per sample	R 200
147	Essential Oil Analysis	per sample	R 560
148	Lab Services:Feed Analysis		
149	Feed:Advanced Silage	per sample	R 450
150	Feed:Ash	per sample	R 130
151	Feed:Chloride	per sample	R 140
152	Feed:Fat	per sample	R 140
153	Feed:Fibre ADF	per sample	R 150
154	Feed:Fibre NDF	per sample	R 150
155	Feed:Full feed package	per sample	R 320
156	Feed:Moisture	per sample	R 130
157	Feed:Non protein nitrogen(NPN)	per sample	R 220
158	Feed:NRC concentrate	per sample	R 810
159	Feed:NRC pasture	per sample	R 810
160	Feed:NRC Silage	per sample	R 810
161	Feed:Plant standard	per sample	R 190
162	Feed:ICP (Ca,Mg,Na,K,P,Fe,Zn,Cu,Mn,Al)	per sample	R 180
163	Feed:Protein(N) - Crude	per sample	R 180
164	Feed:Silage package	per sample	R 270
165	Feed:Starch	per sample	R 220
166	Feed:Total sugars	per sample	R 220
167	Feed:Total sulphur	per sample	R 180
168	Feed:Non Structural Carbohydrates	per sample	R 220
169	Feed:Acid Detergent Insoluble Nitrogen	per sample	R 250
170	Feed:Neural Detergent Insoluble Nitrogen	per sample	R 250
171	Lab Services:Plants		
172	Plant:Ash	per sample	R 130
173	Plant:Boron	per sample	R 150
174	Plant:Carbon only	per sample	R 170
175	Plant:Carbon and Sulphur	per sample	R 180
176	Plant:Moisture	per sample	R 130
177	Plant:Nitrogen	per sample	R 180
178	Plant:pH	per sample	R 130
179	Plant:Full (N,Ca,Mg,Na,K,P,Fe,Zn,Cu,Mn,Al)	per sample	R 190
180	Plant:ICP (Ca,Mg,Na,K,P,Fe,Zn,Cu,Mn,Al)	per sample	R 180
181	Plant:Sulphur only	per sample	R 170
182	Plant Health Diagnostics		
183	Diseased plant (for insect): by symptoms and standard microscopy	per sample	R 140
184	Diseased plant: By isolation and advance microscopy	per sample	R 280
185	Seed: Isolation test for specific pathogen per 100 seed sample	per sample	R 150
186	Seedlings/cuttings: Isolation screen Pythium and Phytophthora or Rhiizoctonia (4 - 6 pooled per sample)	per sample	R 100
187	Seedlings/cuttings PCR screen: Pythium or Phytophthora or Rhiizoctonia or Leptosphaeria maculans or Aphanomyces or Ralstonia solanacearum or Meloidogyne (4-6 pooled per sample)	per sample	R 120
188	Supplied baits from water: Screen for Pythium or Phytophthora	per sample	R 80
189	Water: Pythium enumeration by MPN bait isolation (need 4L)	per sample	R 100
190	Water: Phytophthora detection by bait isolation (need 4L)	per sample	R 100
191	Water: Ralstonia solanacearum by centrifugation & PCR (need 4L)	per sample	R 110
192	Water: Viable bacteria count, spread-plate method on R2A (need 20ml)	per sample	R 60
193	Water: Viable fungi count by dilution plating on RBC (need 200ml)	per sample	R 110
194	Soil: Bait detection of Pythium or Phytophthora or Rhizoctonia	per sample	R 120
195	Soil: Nematode count with ID of parasitic genera (need 200 mL soil)	per sample	R 200
196	Lab Services:Soil		
197	Soil:Fertility	per sample	R 130
198	Soil:Inorganic nitrogen	per sample	R 160
199	Soil:Total Carbon by Dumas combustion using CNS analyzer	per sample	R 180
200	Soil: Total Nitrogen by Dumas combustion using CNS analyzer	per sample	R 180

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	Category	Proposed Tariff	
		2021/22	
			Amount
201	Laboratory Services:Vet Testing		
202	Bacteriology and Hygiene Monitoring		
203	Listeria	per sample	R 143
204	Culture & identification	per case	R 180
205	Antibiogram	per antibiotic	R 16
206	Salmonella grouping	per isolate	R 172
207	FAT (Clostridium)	per 5 slides	R 172
208	Smears (Blood, brain & other impression)	per case	R 78
209	Water (TPC, coliforms & E.coli)	per sample	R 217
210	Food Hygiene (Coliforms, E.coli, Salmonella and TPC)	per sample	R 247
211	Hygiene Monitoring (Contact & Exposure plates)	per plate	R 33
212	Surface swabs (Coliforms, E.coli, Salmonella and TPC)	per sample	R 249
213	Abattoir by-products (B anthracis, E coli, Salmonella, Clostridia and TPC)	per sample	R 351
214	Cereals (TPC, coliforms, E coli, S aureus, Clostridia and Salmonella)	per sample	R 249
215	Cereals (% moisture, TPC, yeasts and moulds, coliforms, E coli, B cereus, Saureus, C perfringes and Salmonella)	per sample	R 396
216	TPC, E.coli & Coliform	per sample	R 204
217	TPC only	per sample	R 67
218	E.coli & Coliform	per sample	R 143
219	Salmonella isolation & identification	per sample	R 53
220	Staphylococcus aureus only	per sample	R 53
221	Mycology		
222	Culture & Identification	per sample	R 180
223	Mastitis Control		
224	Somatic cell count only (herd tests)	per sample	R 11
225	Somatic cell count, culture & identification	per sample	R 23
226	Antibiogram	per isolate	R 101
227	Sample Tubes	per tube	R 0
228	Milk Hygiene (Bulk milk samples)		
229	Bulk Milk Quality Test (SCC, Coliforms, E.coli, TPC, Antibiotic Residues)	per sample	R 164
230	Antibiotic Residue only	per sample	R 23
231	E. Coli only	per sample	R 44
232	Coliforms only	per sample	R 44
233	Somatic cell count & CA (brucellosis)	per sample	R 11
234	TPC Only	per sample	R 44
235	SCC & CA (clients residing outside KZN)	per sample	R 24
236	Reproduction		
237	Trichomonas & campylobacter	per sample	R 189
238	Trichomonas	per sample	R 97
239	Campylobacter (Vibrio)	per sample	R 111
240	Semen Evaluation		
241	Motility or Morphology or Semen count	per sample	R 111
242	Motility & Morphology	per sample	R 0
243	Motility & TPC	per sample	R 0
244	Motility, Morphology, semen count & TPC	per sample	R 0
245	Cytology and bacterial culture	per sample	R 0
246	Parasitology		
247	Roundworms, Cocci, Tapeworms & Flukes	per sample	R 104
248	Roundworms, Cocci & Tapeworms	per sample	R 68
249	Fluke egg count (conical & liver fluke)	per sample	R 37
250	Equine egg counts	per sample	R 89
251	Larval culture & identification	per sample	R 131
252	Crypto, Rota, Corona, & E.coil	per sample	R 505
253	Internal parasite identification	per sample	R 114
254	External parasite identification	per sample	R 114
255	Biochemistry		
256	Feed Samples		
257	Ash	per sample	R 130
258	Fat	per sample	R 140
259	Fibre ADF	per sample	R 150
260	Fibre NDF	per sample	R 150
261	Full feed analysis (including minerals)	per sample	R 320
262	Moisture	per sample	R 130
263	True Protein	per sample	R 220
264	Non Protein Nitrogen (NPN)	per sample	R 220
265	Mineral analysis (Ca, Mg, Cu, Fe, Zn, Mn, Na, K or P)	per sample	R 180
266	Crude Protein	per sample	R 180
267	Full feed analysis (excluding minerals)	per sample	R 270
268	Feed Selenium	per sample	R 152
269	Starch	per sample	R 220

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	Category	Proposed Tariff	
		2021/22	
			Amount
270	Blood and organ samples		
271	Serum protein, albumen and globulin	per sample	R 145
272	PCV (packed cell volume)	per sample	R 30
273	Serum Minerals Analysis (Ca, P, Mg, Cu, Fe, Zn, Mn, Na or K)	per mineral	R 46
274	Selenium	per sample	R 60
275	Bone analysis (Ca, P, Mg, Ash)	per sample	R 160
276	Liver Analysis (Cu, Zn, Fe, Mn, Ca, P, Mg, Na, K, Se and Pb)	per sample	R 345
277	Organs	per sample	R 136
278	Water Samples		
279	Full mineral analysis	per sample	R 1 720
280	Mineral analysis	per mineral	R 90
281	Toxicology		
282	Screening for pesticides (organophosphates, organochlorines, carbamates and pyrethroids)	per sample	R 693
283	Full Mycotoxin screening	per sample	R 2 179
284	Aflatoxins, Citranin, Deoxynivalenol, T2 Toxin, Zearalenone, Ochratoxin or Fumonesin	per mycoto	R 351
285	Aflatoxins, B1, G1 & G2	per sample	R 538
286	Full Ionophore screening	per sample	R 1 932
287	Monesin, Salinomycin, Lasalocid or Narasin	per Ionoph	R 499
288	Nitrate / nitrites (Dipstick)	per sample	R 111
289	Cyanide (Prussic Acid)	per sample	R 73
290	Strychnine (Alkaloids)	per sample	R 287
291	Arsenic	per sample	R 175
292	Lead or Urea	per sample	R 300
293	Serology (Mammalian)		
294	Brucellosis (RBT or MRT only)	per sample	R 13
295	Brucellosis (RBT, CFT & SAT)	per sample	R 25
296	Brucellosis (B. ovis or B. mellitensis)	per sample	R 38
297	Dourine	per sample	R 81
298	BVD antibody	per sample	R 75
299	BVD antigen	per sample	R 205
300	IBR antibody	per sample	R 74
301	EBL antibody screening	per sample	R 74
302	EBL antibody verification ELISA	per sample	R 107
303	Neospora	per sample	R 136
304	Liver fluke antibody	per sample	R 113
305	Abortion panel (CA,BVD,IBR, Neospora)	per sample	R 316
306	Autogenous wart vaccine	per 40ml	R 154
307	CSF	per sample	R 87
308	Post Mortems (including incineration)		
309	All poultry, exotic, wild birds	per Case (10 birds)	R 405
310	Adult cattle & horses	per carcass	R 1 148
311	Heifers, oxen, & large pigs	per carcass	R 810
312	Calves, foals, sheep, goats, porkers, baconers & medium to large dogs	per carcass	R 610
313	Foetuses, lambs, kids, piglets, cats & small dogs	per carcass	R 466
314	Incineration Only		
315	Adult cattle & horses	per carcass	R 632
316	Avian/Poultry	per Case (10 birds)	R 100
317	Heifers, oxen, & large pigs	per carcass	R 544
318	Calves, foals, sheep, goats, porkers, baconers & medium to large dogs	per carcass	R 411
319	Foetuses, lambs, kids, piglets, cats & small dogs	per carcass	R 317
320	Poultry Diagnostics		
321	Avian Serology		
322	Elisa tests		
323	Avian Encephalomyelitis (AE)	per sample	R 34
324	Avian Influenza (AI)	per sample	R 63
325	Infectious Bronchitis (IB)	per sample	R 25
326	Infectious Bursal Disease (IBD)	per sample	R 25
327	Reovirus REO	per sample	R 25
328	Salmonella enteritidis (SE)	per sample	R 34
329	Chicken Anaemia Virus (CAV)	per sample	R 34
330	Mycoplasma synoviae (MS)	per sample	R 25
331	Mycoplasma gallisepticum (MG)	per sample	R 25
332	Newcastle Disease (NCD)	per sample	R 24

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	Category	Proposed Tariff	
		2021/22	
			Amount
333	Haemagglutination Inhibition tests (HI)		
334	Avian Influenza (AI) (H5, H6 or H7)	per 'H' protein	R 43
335	Egg Drop Syndrome (EDS)	per sample	R 25
336	Newcastle Disease (ND)	per sample	R 25
337	Micro-haomagglutination tests		
338	Salmonella enteritidis (SE)	per sample	R 25
339	Plate-agglutination tests		
340	Bacillary White Diarrhoea (BWD)	per sample	R 17
341	Mycoplasma gallisepticum (MG)	per sample	R 17
342	Mycoplasma synoviae (MS)	per sample	R 25
343	Agar Gel Precipitation (AGP)		
344	Infectious Bursal Disease (IBD)	per sample	R 39
345	Avian Virology		
346	Virus isolation in embryonated eggs. (5 eggs/passage, 3 passages)	per case	R 537
347	Vaccine titration in embryonated eggs	per case	R 537
348	Polymerase Chain Reaction (PCR)		
349	PCR	per sample	R 247
350	C. Foetus PCR	per sample	R 247
351	T. Foetus PCR	per sample	R 247
352	C. Foetus & T. Foetus PCR	per sample	R 392
353	Avian Coryza PCR	per sample	R 247
354	Mycoplasma Gallisepticum (MG) PCR	per sample	R 247
355	Mycoplasma Synoviae (MS) PCR	per sample	R 247
356	Other		
357	Courier Fee	per case	R 46
358	Serv Rend:Photocopies&Faxes		
359	Copies	A4 - per copy	R 2.25
360		A3 - per copy	R 2.40
361		Back to Back - per copy	R 3.55
362			
363	Faxes - Sending	per minute up to 50 km	R 3.45
364		per minute up to 50 - 100 km	R 5.00
365		per minute 100 km and further	R 8.70
366			
367	Faxes - Receiving	per page	R 2.40
368	SALE OF GOODS OTHER -DEPT		
369	Sale:Assets<R5000	Recommendation from Asset Disposal Committee	

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	Category	Proposed Tariff	
		2021/22	
			Amount
370	Sales:Tender Documents		
371	List of Approved Suppliers		
372	Any Value	per tender document	
373	Good and Services		
374	R0 – R500 000	per tender document	R 0
375	R500 000 – R1 million	per tender document	R 190
376	R1 million – R2 million	per tender document	R 270
377	R2 million - R5 million	per tender document	R 330
378	R5 million - R10 million	per tender document	R 380
379	R10 million – R20 million	per tender document	R 450
380	R20 million – R40 million	per tender document	R 500
381	R40 million – R130 million	per tender document	R 610
382	Greater than R130 million	per tender document	R 820
383	Sales:Fresh Farm Prod - Animals		R 73.00
384	Fresh Milk	per litre	R 5.00
385	Chicken - Broilers	per kilogram	R 27
386	Chicken - Layers Spent	per kilogram	R 25
387	Eggs	per dozen (max 5 dozen per staff member)	R 16
388	Meat	60% of market price on day of sale	60% of market price on day of sale
389	Sales:Fresh Farm Prod - Plants		
390	Fresh Vegetables	60% of market price on day of sale	60% of market price on day of sale
391	Dry Vegetables	60% of market price on day of sale	60% of market price on day of sale
392	Sales of Wool/Skin	As per Auction	
393	Sales:Plants,Steg and Seedlings	60% of market price on day of sale	N/A
394	Sales:Curios	60% of market price on day of sale	N/A
395	Rental Capital Assets		
396	Agricultural Research Council (ARC)	per guide to machinery costs (DARD)	per guide to machinery costs (DARD)
397	SALES:SCRAP,WASTE,OTH GOODS		
398	Sales:Scrap	As per Contract / Agreement	As per Contract / Agreement
399	Sales:Waste Paper	As per Contract / Agreement	As per Contract / Agreement
400	FINES, PENALTIES AND FORFEITS		
401	Penalties on Books Lost and Paid		
402	Penalties on Books Lost and Paid	Dependant on the value of the book as instructed by the Librarian	Dependant on the value of the book as instructed by the Librarian
403	Lost Library Card	-	R 30
404	INTEREST, DIVIDEND, RENT ON LAND		R 0
405	INTEREST		R 0
406	Int Rec:Priv Sec:Dom:Contr Debt		
407	DIVIDENDS		
408	RENT ON LAND		
409	Rent:Land	Market Related	Market Related
410	SALES OF CAPITAL ASSETS		
411	Sales of Capital Assets	Recommendation from Asset Disposal Committee	
412	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES		R 0
413	Revenue Financial Assets		
414	TOTAL		
	SERVICES MANDATED BY DEPARTMENT		
	Owen Sitole College of Agriculture- 10 Students from Agricultural Schools and 5 Students in financial need but merit based		Free
	Cedara College of Agriculture- 10 Students from Agricultural Schools and 5 Students in financial need but merit based		Free
	Controlled and Notifiable Animal Diseases		Free

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