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Department
Treasury
PROVINCE OF KWAZULU-NATAL

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OFFICE OF THE HEAD OF DEPARTMENT

Enquiries: Mr. Eddie Musasiwa
Reference: 11/5/8/1/3-2017/18

Your Ref: MS29Tariffs 2017/18

Head of Department
KwaZulu-Natal Department of Agriculture and Rural Development
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APPROVAL OF 2017/18 TARIFFS: VOTE 3

Dear Dr SF Mkhize

Provincial Treasury has carefully considered your request to approve the 2017/18 tariff structure as per your submission dated 14 December 2016 and received on the 17 January 2017.

The proposed tariff structures are hereby approved in terms of Treasury Regulation 7.3.1 and will be effective on 1 April 2017.

Kindly factor the effect of this approval in your revenue projections for the IYM and Revenue IYM for the 2017/18 MTEF and beyond.

MR LS MAGAGULA

HEAD: KZN PROVINCIAL TREASURY

DATE: 18 JANUARY 2017

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
REVENUE TARIFFS - MTEF 2017/18 (April 2017 - March 2018)

	Category	Proposed Tariff	
		2017/18	
			Amount
1	SALES GOODS & SERVICES NON CAPITAL ASSETS		
2	SALE GOODS AND SERVICES PRODUCED BY DEPT		
3	SALES BY MARKET ESTABLISHMENTS		
4	Mark Estab:Rental Dwellings		
5	Staff	as per DPSA - per month	R 900
6	Mark Estab:Non-Res Buildings		
7	Building	Market Related	
8	Hire of Hall - Training Centers / Venues	per day	R 490
9	Hire of Hall - Colleges (R500 Breakage Deposit Refundable)	per day	R 1,800
10	Mark Estab:Rental Park Cov&Open		
11	Fully Enclosed Parking including Garage	per month	R 100
12	Partially Enclosed (Asbestos or metal sheeting roof)	per month	R 70
13	Shade Cloth Parking	per month	R 70
14	Reserved Open Parking	per month	R 50
15	Sales of Wool/Skin	As per Auction	R 144,000
16	ADMINISTRATIVE FEES:RECEIPTS		
17	Abattoir Registration		
18	Red Meat Abattoir	per 3 year cycle	R 450
19	Poultry/Rabbit Abattoir	per 3 year cycle	R 450
20	Ostrich Abattoirs	per 3 year cycle	R 450
21	Kitchen Poultry/Rabbit Abattoir	per 3 year cycle	R 100
22	Req Info:Access to Information Act	Part II of Government Gazette Notice 187 of 15 February 2000 - Refer to the Attached	
23	Inspection Fees: Receipts		
24	Veterinary Certificates	per certificate	R 140
25	Export Facility Approval Inspection and Registration	per approval	R 3,400
26	OTHER SALES:RECEIPTS		
27	OTHER		
28	Serv Rend:Approval of Plans		
29	Existing Plan Evaluation		
30	Extensions/Upgrades/Improvements	per hour	R 170
31	New Plan Evaluation		
32	High Throughout Abattoirs		
33	Red Meat Abattoir - 25 units or more	per plan	R 830
34	Poultry Abattoirs - 1500 units or more	per plan	R 830
35	Low Throughout Abattoirs		
36	Red Meat Abattoirs < 25 units	per plan	R 335
37	Poultry < 15000	per plan	R 335
38	Kitchen Poultry Abattoir	per plan	R 100
39	Serv Rend:Irrigation Services	per costing Guide to Machinery cost	
40	Serv Rend:Transport fees	per month	R 110
41	Serv Rend:Boarding Serv-Private		
42	Training Centers	per bed per night	R 60
43	Guest Houses / Dormitory	per bed per night	R 115
44	Guest Houses - with en suite	per bed per night	R 200
45	Serv Rend:Commission Insurance	An administration fee of 2.5% is levied on deductions for insurance premiums.	

	Category	Proposed Tariff	
		2017/18	
			Amount
46	ACADEMIC FEES		
47	Acad Serv:Formal Training (January 2018 - December 2018)		
48	Advanced Soil Fertility	per course	R 800
49	Agricultural Co-operative Mgt	per course	R 520
50	Agricultural Extension	per course	R 845
51	Agri Finance	per course	R 400
52	Alien Plant Control / Environmental Weed Control	per course	R 3,270
53	Basic Beef Production	per course	R 165
54	Basic Digital Photography	per course	R 390
55	Intermediate Digital Photography	per course	R 390
56	Advanced Digital Photography	per course	R 390
57	Bee Keeping	per course	R 830
58	Bio Resource Programme	per course	R 630
59	Commercial Crop Production	per course	R 585
60	Composting Course	per course	R 425
61	Conservation Tillage	per course	R 195
62	Dairy Processing	per course	R 670
63	Dairy Production (basic)	per course	R 1,125
64	Dairy Production (Advanced)	per course	R 850
65	Effective Communication	per course	R 605
66	Entrepreneurial	per course	R 850
67	Equine Nutrition	per course	R 935
68	Farm Business Management	per course	R 850
69	Farm Record Keeping	per course	R 885
70	Farming Systems Approach	per course	R 655
71	Food Security	per course	R 630
72	Game Management	per course	R 1,250
73	Goat Production	per course	R 500
74	Health and Food Safety	per course	R 305
75	Hot Iron Branding	per course	R 250
76	Hydroponics	per course	R 670
77	Intergrated pest disease & weed mgt	per course	R 570
78	Indegineous chicken	per course	R 750
79	Introduction to Analytical Services	per course	R 740
80	Irrigation	per course	R 1,020
81	Jam Manufacturing	per course	R 740
82	Meat processing	per course	R 1,235
83	Marketing	per course	R 1,030
84	Making Posters (Extension/Scientific)	per course	R 520
85	Organic Farming	per course	R 835
86	Pasture Management	per course	R 475
87	Peach Processing	per course	R 615
88	Peanut Processing	per course	R 745
89	Permaculture	per course	R 615
90	Pig Production	per course	R 800
91	Pot Painting	per course	R 375
92	Radio Co-ordinators Course	per course	R 745
93	Research Paper Writing	per course	R 420
94	Social Facilitation	per course	R 745
95	Soil Classification & Land Capability	per course	R 825
96	Sustainable food systems	per course	R 630
97	Sweet Potato Processing	per course	R 740
98	Tomato Processing	per course	R 740
99	Traditional Food Workshop	per course	R 470
100	Skins & Hide processing -Value Adding	per course	R 835
101	Vegetable and Fruit Drying	per course	R 670
102	Vegetable Course- on request	per course	R 605
103	Veld Management-on request	per course	R 605

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	Category	Proposed Tariff	
		2017/18	
			Amount
104	Acad Serv:Reg,Tuit & Exam Fees (January 2018 - December 2018)		
105	Cedara College		
106	1st Year - Registration	per credit	R 55
107	2nd Year - Registration	per credit	R 55
108	3rd Year - Registration	per credit	R 55
109	1st Year UKZN - Registration	as determined by UKZN	-
110	2nd Year UKZN - Registration	as determined by UKZN	-
111	3rd Year UKZN - Registration	as determined by UKZN	-
112	Remarking Fees/Supplementary Exam	per course	R 210
113	Replacement copy of notes	per set	R 95
114	Late Student Registration	per semester	R 390
115	Replacement certificate	per copy	R 250
116	Additional Statement of Results	per copy	R 30
117	OSCA College		
118	1st Year - Registration	per credit	R 55
119	2nd Year - Registration	per credit	R 55
120	3rd Year - Registration	per credit	R 55
121	Remarking Fees/Supplementary Exam	per course	R 210
122	Replacement copy of notes	per set	R 95
123	Late Student Registration	per semester	R 390
124	Replacement certificate	per copy	R 250
125	Additional Statement of Results	per copy	R 30
126	Acad Serv:Temp Accom Students (January 2018 - December 2018)		
127	Cedara College		
128	1st, 2nd & 3rd Year - (with food)	per year	R 16,000
129	1st, 2nd & 3rd Year - (No Accommodation, Meals Only)	per year	R 3,700
130	Part time students - (with food)	per day	R 235
131	Part time students - (without food)	per day	R 120
132	OSCA College		
133	1st, 2nd & 3rd Year - (with food)	per year	R 16,000
134	1st, 2nd & 3rd Year - (without food)	per year	R 3,700
135	3rd Year Part time students - (with food)	per six months	R 9,300
136	Part time students - (with food)	per day	R 235
137	Part time students - (without food)	per day	R 120

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	Category	Proposed Tariff	
		2017/18	
			Amount
138	LABORATORY SERVICES (SOIL & ANIMAL TESTING)		
139	LABORATORY SERVICES (ANALYTICAL TESTING)		
140	LABORATORY SERVICES (ANIMAL TESTING)		
141	Serv Rend:Chemistry Analysis		
142	Water:Irrigation/Hydroponics quality	per sample	R 120
143	Lime:Ca and Mg	per sample	R 90
144	Lime:Calcium carbonate equivalent	per sample	R 90
145	Lime:Sieve analysis	per sample	R 100
146	Soil:Exchangeable Na	per sample	R 110
147	Soil:Salinity on Saturation extract	per sample	R 140
148	Soil:Texture (3 fractions)	per sample	R 110
149	Soil:Texture (7 fractions)	per sample	R 210
150	New Growing Media	per sample	R 160
151	Essential Oil Analysis (New)	per sample	R 500
152	Lab Services:Feed Analysis		
153	Feed:Advanced Silage	per sample	R 410
154	Feed:Ash	per sample	R 90
155	Feed:Chloride	per sample	R 100
156	Feed:Fat	per sample	R 100
157	Feed:Fibre ADF	per sample	R 110
158	Feed:Fibre NDF	per sample	R 110
159	Feed:Full feed package	per sample	R 280
160	Feed:Moisture	per sample	R 90
161	Feed:Non protein nitrogen(NPN)	per sample	R 180
162	Feed:NRC concentrate	per sample	R 770
163	Feed:NRC pasture	per sample	R 770
164	Feed:NRC Silage	per sample	R 770
165	Feed:Plant standard	per sample	R 150
166	Feed:ICP (Ca,Mg,Na,K,P,Fe,Zn,Cu,Mn,Al)	per sample	R 140
167	Feed:Protein(N) - Crude	per sample	R 140
168	Feed:Silage package	per sample	R 230
169	Feed:Starch	per sample	R 180
170	Feed:Total sugars	per sample	R 180
171	Feed:Total sulphur	per sample	R 140
172	Feed:Non Structural Carbohydrates	per sample	R 180
173	Feed:Acid Detergent Insoluble Nitrogen	per sample	R 210
174	Feed:Neural Detergent Insoluble Nitrogen	per sample	R 210
175	Lab Services:Plants		
176	Plant:Ash	per sample	R 90
177	Plant:Boron	per sample	R 110
178	Plant:Carbon only	per sample	R 130
179	Plant:Carbon and Sulphur	per sample	R 140
180	Plant:Moisture	per sample	R 90
181	Plant:Nitrogen	per sample	R 140
182	Plant:pH	per sample	R 90
183	Plant:Full (N,Ca,Mg,Na,K,P,Fe,Zn,Cu,Mn,Al)	per sample	R 150
184	Plant:ICP (Ca,Mg,Na,K,P,Fe,Zn,Cu,Mn,Al)	per sample	R 140
185	Plant:Sulphur only	per sample	R 130
186	Plant Health Clinic: Visual sample	per sample	R 70
187	Plant Health Clinic: Cultured sample	per sample	R 90
188	Plant Health Clinic: Soil/Water/Nearmtoe sample	per sample	R 130
189	Plant Health Diagnostics		
190	Diseased plant: Symptomatic diagnosis	per sample	R 70
191	Diseased plant: Diagnosis by microscopy and isolation	per sample	R 130
192	Seedlings/cuttings: Isolation screen Pythiumor Phytophthora(4 - 6 per sample)	per sample	R 60
193	Seed: Isolation test for specific pathogen per 100 seed sample	per sample	R 110
194	Plant/soil: PCR specific pathogen screen	per sample	R 90
195	Soil: Bait detection of Pythium or Phytophthora or Rhizoctonia	per sample	R 90
196	Soil: Nematode count with ID of parasitic genera (200 mL)	per sample	R 150
197	Supplied baits: Isolation test for Pythiumor Phytophthora	per sample	R 50
198	Water: Pythium enumeration by MPN bait isolation (need 4L)	per sample	R 70
199	Water: Phytophthora detection by bait isolation (need 4L)	per sample	R 70
200	Water: Viable bacteria count, spread-plate method on R2A	per sample	R 40
201	Water: Viable fungal count by filtration and plating (need 5L)	per sample	R 90

	Category	Proposed Tariff	
		2017/18	
			Amount
202	Lab Services:Soil		
203	Soil:Fertility		
204	Soil:Inorganic nitrogen	per sample	R 90
205	Soil:Total Carbon by Dumas combustion using CNS analyzer	per sample	R 120
206	Soil:Total Nitrogen by Dumas combustion using CNS analyzer	per sample	R 140
207	Laboratory Services:Vet Testing		
208	Bacteriology		
209	Culture & identification	per case	R 142
210	Antibiogram	per antibiotic	R 12
211	Salmonela grouping	per isolate	R 137
212	FAT (Clostridium)	per 5 slides	R 137
213	Smears (Blood, brain & other impression)	per case	R 61
214	Smears Staining (Blood, brain & other impression)	per sample	R 46
215	Water (TPC, coliforms & E.coli)	per sample	R 173
216	Meat Hygiene (Coliforms, E.coli, Salmonella and TPC)	per sample	R 198
217	Hygiene Monitoring (contact plates)	per plate	R 25
218	Surface swabs (Coliforms, E.coli, Salmonella and TPC)	per sample	R 198
219	Abattoir by-products (B anthracis, E coli, Salmonella, Clostridia and TPC)	per sample	R 278
220	Cereals (TPC, coliforms, E coli, S aureus, Clostridia and Salmonella)	per sample	R 198
221	C perfringes and Salmonella)		
222	TCP, E.coli & Coliform	per sample	R 314
223	TPC only	per sample	R 161
224	E.coli & Coliform	per sample	R 53
225	Salmonella only	per sample	R 113
226	Staphylococcus aureus only	per sample	R 41
227	Mycology	per sample	R 41
228	Culture & Identification		
229	Mastitis Control	per sample	R 142
230	Somatic cell count only (herd tests)	per sample	R 7
231	Somatic cell count, culture & identification	per sample	R 19
232	Antibiogram		
233	TPC only	per isolate	R 82
234	Antibiotic Residue only	per sample	R 35
235	E. Coli only	per sample	R 19
236	Coliforms only	per sample	R 35
237	Sample Tubes	per sample	R 35
238	Milk Hygiene (Bulk milk samples)	per tube	R 0
239	Bulk milk quality test		
240	Somatic cell count & CA (brucellosis)	per sample	R 130
241	Reproduction	per sample	R 7
242	Trichomonas & campylobacter		
243	Trichomonas	per sample	R 149
244	Campylobacter (Vibrio)	per sample	R 76
245	Semen Evaluation	per sample	R 88
246	Motility or Morphology or Semen count		
247	Motility & Morphology	per sample	R 88
248	Motility & TPC	per sample	R 0
249	Motility, Morphology, semen count & TPC	per sample	R 0
250	Cytology and bacterial culture	per sample	R 0
251	Parasitology	per sample	R 0
252	Roundworms, Cocci, Tapeworms & Flukes		
253	Roundworms, Cocci & Tapeworms	per sample	R 82
254	Fluke egg count (conical & liver fluke)	per sample	R 53
255	Equine egg counts	per sample	R 29
256	Larval culture & identification	per sample	R 70
257	Crypto, Rota, Corona, & E.coil	per sample	R 105
258	Internal parasite identification	per sample	R 22
259	External parasite identification	per sample	R 88

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	Category	Proposed Tariff	
		2017/18	
			Amount
260	Biochemistry		
261	Feed Samples		
262	Ash		
263	Fat	per sample	R 90
264	Fibre ADF	per sample	R 100
265	Fibre NDF	per sample	R 110
266	Full feed analysis (including minerals)	per sample	R 110
267	Moisture	per sample	R 280
268	True Protein	per sample	R 90
269	Non Protein Nitrogen (NPN)	per sample	R 180
270	Mineral analysis (Ca, Mg, Cu, Fe, Zn, Mn, Na, K or P)	per sample	R 180
271	Crude Protein	per mineral	R 140
272	Full feed analysis (excluding minerals)	per sample	R 140
273	Starch	per sample	R 230
274	Blood and organ samples	per sample	R 180
275	Serum protein, albumen and globulin		
276	PCV (packed cell volume)	per sample	R 116
277	pH	per sample	R 23
278	Minerals Analysis (Ca, P, Mg, Cu, Fe, Zn, Mn, Na or K)	per sample	R 23
279	Selenium	per sample	R 37
280	Bone analysis (Ca, P, Mg, Ash)	per sample	R 76
281	Liver Analysis (Cu, Zn, Fe, Mn, Ca, P, Mg, Na, K, Se and Pb)	per sample	R 150
282	Water Samples	per sample	R 275
283	Full mineral analysis		
284	Mineral analysis	per sample	R 1,375
285	Toxicology	per mineral	R 72
286	Screening for pesticides (organophosphates, organochlorines, carbamates and pyrethroids)		
287	Full Mycotoxin screening	per sample	R 555
288	Aflatoxins, Citranin, Deoxynivalenol, T2 Toxin, Zearalenone, Ochratoxin or Fumonesin	per sample	R 1,725
289	Aflatoxins, B1, G1 & G2	per mycoto	R 280
290	Full Ionophore screening	per sample	R 430
291	Monesin, Salinomycin, Lasalocid or Narasin	per sample	R 1,545
292	Nitrate / nitrites (Dipstick)	per Ionoph	R 395
293	Cyanide (Prussic Acid)	per sample	R 88
294	Strychnine (Alkaloids)	per sample	R 58
295	Arsenic	per sample	R 230
296	Lead or Urea	per sample	R 140
297	Serology (Mammalian)	per sample	R 240
298	Brucellosis (RBT or MRT only)		
299	Brucellosis (RBT, CFT & SAT)	per sample	R 20
300	Brucellosis (B. ovis or B. mellitensis)	per sample	R 70
301	Dourine	per sample	R 35
302	BVD antibody	per sample	R 65
303	BVD antigen	per sample	R 59
304	IBR antibody	per sample	R 161
305	EBL antibody screening	per sample	R 58
306	EBL antibody verification ELISA	per sample	R 58
307	Neospora	per sample	R 85
308	Liver fluke antibody	per sample	R 108
309	Abortion panel (CA, BVD, IBR, Neospora)	per sample	R 88
310	Autogenous wart vaccine	per sample	R 251
311	CSF	per 40ml	R 123
		per sample	R 70

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	Category	Proposed Tariff	
		2017/18	
			Amount
312	Post Mortems (including incineration)		
313	All poultry, exotic, wild birds		
314	Adult cattle & horses	per Case (10 birds)	R 321
315	Heifers, oxen, & large pigs	per carcass	R 909
316	Calves, foals, sheep, goats, porkers, baconers & medium to large dogs	per carcass	R 641
317	Foetuses, lambs, kids, piglets, cats & small dogs	per carcass	R 484
318	Incineration Only		
319	Adult cattle & horses		
320	Avian/Poultry	per carcass	R 501
321	Heifers, oxen, & large pigs	per carcass	R 80
322	Calves, foals, sheep, goats, porkers, baconers & medium to large dogs	per carcass	R 431
323	Foetuses, lambs, kids, piglets, cats & small dogs	per carcass	R 326
324	Poultry Diagnostics		
325	Avian Serology		
326	Elisa tests		
327	Avian Encephalomyelitis (AE)		
328	Avian Influenza (AI)	per sample	R 26
329	Infectious Bronchitis (IB)	per sample	R 50
330	Infectious Bursal Disease (IBD)	per sample	R 21
331	Reovirus REO	per sample	R 21
332	Salmonella enteritidis (SE)	per sample	R 21
333	Chicken Anaemia Virus (CAV)	per sample	R 26
334	Mycoplasma synoviae (MS)	per sample	R 26
335	Mycoplasma gallisepticum (MG)	per sample	R 21
336	Newcastle Disease (NCD)	per sample	R 21
337	Haemagglutination Inhibition tests (HI)		
338	Avian Influenza (AI) (H5, H6 or H7)		
339	Egg Drop Syndrome (EDS)	per 'H' protein	R 34
340	Newcastle Disease (ND)	per sample	R 21
341	Micro-haemagglutination tests		
342	Salmonella enteritidis (SE)	per sample	R 21
343	Plate-agglutination tests		
344	Bacillary White Diarrhoea (BWD)		
345	Mycoplasma gallisepticum (MG)	per sample	R 13
346	Mycoplasma synoviae (MS)	per sample	R 13
347	Agar Gel Precipitation (AGP)		
348	Infectious Bursal Disease (IBD)	per sample	R 21
349	Avian Bacteriology		
350	Culture & identification		
351	Antibiogram (10 discs)	per case	R 142
352	Salmonella grouping	per isolate	R 120
353	Water quality (TPC, coliforms and Ecoli)	per isolate	R 137
354	SE (Salmonella enteritidis)	per sample	R 173
355	Meconium, fluff, dead in shell (x 5), pre-incubated eggs (x 5)		
356	Culture of spleens from replacement chicks	per sample	R 35
357	Dust, litter, nest box insert, drag swab	per sample	R 43
358	Hatchery hygiene monitoring		
359	Contact & exposure plates		
360	Avian Virology	per plate	R 25
361	Virus isolation in embryonated eggs. (5 eggs/passage, 3 passages)		
362	Vaccine titration in embryonated eggs	per case	R 425
		per case	R 425

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	Category	Proposed Tariff	
		2017/18	
			Amount
363	Avian Parasitology		
364	Roundworms, Cocci, Tapeworms	per sample	R 53
365	Polymerase Chain Reaction (PCR)		
366	PCR	per sample	R 196
367	C. Foetus PCR	per sample	R 196
368	T. Foetus PCR	per sample	R 196
369	C. Foetus & T. Foetus PCR	per sample	R 310
370	Avian Coryza PCR	per sample	R 196
371	Mycoplasma Gallisepticum (MG) PCR	per sample	R 196
372	Mycoplasma Synoviae (MS) PCR	per sample	R 196
373	Other		
374	Courier Fee	per case	R 37
375	Serv Rend: Photocopies & Faxes		
376	Copies		
377		A4 - per copy	R 1.85
378		A3 - per copy	R 1.95
379		Back to Back - per copy	R 2.95
380	Faxes - Sending		
		per minute up to 50 km	R 2.85
381		per minute up to 50 - 100 km	R 4.05
382		per minute 100 km and further	R 7.15
383			
384	Faxes - Receiving	per page	R 1.95
385	Sale: Assets < R5000	Recommendation from Asset Disposal Committee	
386	Sales: Books		
387	COMBUD - Crop Budgets - Field Crops	per book	R 30
388	COMBUD - Crop Budgets - Horticultural Crops	per book	R 50
389	COMBUD - Pasture Budgets and Livestock Budgets	per book	R 50
390	Guide to Machinery Costs	per book	R 50
391	Elementary Records	per book	R 40
392	Sales: Tender Documents		
393	List of Approved Suppliers		
394	Any Value	per tender document	R 630
395	Good and Services		
396	R0 - R500 000	per tender document	R 0
397	R500 000 - R1 million	per tender document	R 190
398	R1 million - R2 million	per tender document	R 270
399	R2 million - R5 million	per tender document	R 330
400	R5 million - R10 million	per tender document	R 380
401	R10 million - R20 million	per tender document	R 450
402	R20 million - R40 million	per tender document	R 500
403	R40 million - R130 million	per tender document	R 610
404	Greater than R130 million	per tender document	R 820

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	Category	Proposed Tariff	
		2017/18	
			Amount
405	SALE OF SURPLUS AGRICULTURAL PRODUCE		
406	Sales:Fresh Farm Prod - Animals		
407	Fresh Milk	per litre	R 3.50
408	Chicken - Broilers	per kilogram	R 22
409	Chicken - Layers Spent	per kilogram	R 20
410	Eggs	per dozen (max 5 dozen per staff member)	R 12
411	Meat	60% of market price on day of sale	
412	Sales:Fresh Farm Prod - Plants		
413	Fresh Vegetables	60% of market price on day of sale	
414	Dry Vegetables	60% of market price on day of sale	
415	Sales:Plants,Steg and Seedlings	60% of market price on day of sale	
416	Sales:Curios	60% of market price on day of sale	
417	Rental Capital Assets		
418	Agricultural Research Council (ARC)	per guide to machinery costs (DAEA)	
419	SALES:SCRAP,WASTE,OTH GOODS		
420	Sales:Scrap	As per Contract / Agreement	
421	Sales:Waste Paper	As per Contract / Agreement	
422	FINES, PENALTIES AND FORFEITS		
423	Penalties on Books Lost and Paid		
424	Penalties on Books Lost and Paid	Dependant on the value of the book as instructed by the Librarian	
425	Lost Library Card		R 20
426	INTEREST, DIVIDEND, RENT ON LAND		
427	INTEREST		R 0
428	Int Rec:Priv Sec:Dom:Contr Debt		
429	DIVIDENDS		
430	RENT ON LAND		
431	Rent:Land	Market Related	
432	SALES OF CAPITAL ASSETS		R 0
433	Sales of Capital Assets	Recommendation from Asset Disposal Committee	
434	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES		R 0
435	Revenue Financial Assets		
436	SUB - TOTAL		
437			
438	SERVICES MANDATED BY DEPARTMENT		
439	Owen Sitole College of Agriculture- 10 Students from Agricultural Schools and 5 Students in financial need but merit based		Free
440	Cedara College of Agriculture- 10 Students from Agricultural Schools and 5 Students in financial need but merit based		Free
441	Controlled and Notifiable Animal Diseases		Free

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