



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

DRAFT CLASSIFICATION CIRCULAR 17

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) VERSION 5

PURPOSE

1. The purpose of this circular is to inform all government financial practitioners of the changes made to the Standard Chart of Accounts (SCOA) with effect from 1 April 2017 of the 2017/2018 financial year.
2. Amendments to the SCOA are provided along with an illustration of the impact thereof on the respective segment. Definitions have been added to the Excel version of the Chart of Accounts (herein referred to as SCOA version 5).

DISCUSSION

3. As part of the continued reform of the SCOA, the SCOA Technical Committee periodically reviews the utilisation of the accounts and the quality of data produced with the view of improving the accounts and structures.
4. Since the previous re-implementation (01 April 2013), the SCOA Technical Committee has noted some areas for improvement, one in particular being the correct use of the economic reporting format (ERF) which leads to inconsistent classification of transactions.
5. A comprehensive analysis of the data accumulated over the past three years was done and the following are the changes which have been implemented to the chart:

OVERALL CHANGES TO THE CHART OF ACCOUNTS

6. The Committee has in the past allowed duplication of construction of capital assets items (Own Account and Outsourced). The duplications have resulted in the incorrect use of items and subsequently led to departments incorrectly budgeting and reporting on expenditure. As these own account items were provided for under Goods and Services department incorrectly budgeted for them under "Goods and Services" instead of "Payments for Capital Assets". Therefore, it was decided that the own accounts construction item be removed and created under the correct category Payments for Capital Asset.
7. All capital items under goods and services (for example **contractors: upgrades and additions other infrastructure assets; contractors: refurbishment and rehabilitation other infrastructure assets**),

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have been moved to payments for capital assets. This is to align the chart to the budget format (ENE/EPRE).

8. The term “Infrastructure” and “Non-Infrastructure” in the Item and Infrastructure segment has been adjusted to match the assets segment. For example, Infrastructure has been changed to either Buildings or Other Fixed Structures – *Operating Leases Infrastructure has been changed to Operating Leases Buildings in the Item Segment and Operating Leases Buildings in the Infrastructure Segment.*
9. Break-down allowed in the assets segment has been removed. This was done to facilitate category links between the Infrastructure, Assets and Item segment. The duplication between minor and major assets in the assets segment has been removed, however the details of the split can be found in the item segment.
10. The project segment for national departments has been amended to include the project details as tabled and approved in the ENE Infrastructure sheet.
11. The Appropriation Bill specifies budgets that have been tabled in parliament; the fund segment has been aligned to the bill.
12. Revenue, Expenditure and Assets & Liability codes which have been created and has not been used in the past three (3) financial years has been removed.

CONSULTANTS/ PROFESSIONAL SERVICES, AGENCY AND SUPPORT /OUTSOURCED SERVICES AND CONTRACTORS

13. When transacting departments were incorrectly using the following items: Consultants, Agency and Support /Outsourced Services and Contractors. The following definitions were provided for in the Project Summary Report on SCOA Toning February 2008. It took into account the major spending items under this category as well as redefining consultants and professional services, contractors, agency support and outsourced services, in an attempt to separate consultants and professional services from other contractors, agency support and outsourced services.

CONSULTING / PROFESSIONAL SERVICES

Consulting services refer to specialist services and skills provided that are required for the achievement of a specific objective, with the aim of providing expert and professional advice on a time and material basis. It is unnecessary to maintain these skills in-house, since they are required on a once-off or temporary basis.

Therefore, a consultant is a professional person appointed by the department to provide technical and specialist advice or to assist with the design and implementation of specific projects / programs. The legal status of this person can be an individual, a partnership or a corporation.

The fact that a consultant is defined as a professional person implies that the consultant is professionally qualified. The provision of advice or service is in line with a contractual arrangement (usually commissioned on a project basis).

CONTRACTOR

Contractors are required to provide services that are of a non-specialised nature, that are not core business of the department. It is normally not cost effective to maintain these skills within the department.

This item includes costs associated with the use of contracted individuals on projects or tasks. This does not include amounts payable to contractors in respect of the provision of services (e.g. cleaning or security) even if a staff element can be identified. Note also that it is common practice that the said contractor provides all the materials required for the project – he tenders for the whole project, materials included.

AGENCY SUPPORT / OUTSOURCED SERVICES

The relevant department ordinarily has the capacity and expertise to carry out these services in order to deliver on the mandate of the department (core function of the department), but for some reasons are not utilising their own staff. The reasons might include temporary incapacity.

In evaluating the classification of such transactions it should be established if the service being procured could have been provided by the department itself. It could also be that the department ordinarily has the expertise to provide this service, but temporarily cannot do so, then the work has been outsourced. If these requirements hold, the transaction should be classified as agency support / outsourced services.

SELECTIVE DISTRIBUTION

14. A selective distribution of items to relevant departments was implemented. This exercise is beneficial in terms of limiting inappropriate use of items which ordinarily should not be visible on other department's databases. The full chart of accounts will be available on the SCOA website, should the department require an item that they don't have access to, the department must send a request to the SCOA Technical Committee for consideration and approval to grant access to the item.

15. Reasons for the amendments to the chart of accounts are provided along with an illustration of the impact thereof. Items shown in **red** indicate that the item has been removed/deleted, **blue** indicates that the item has been changed/re-named, while **green** implies that a new item has been created/added.

FUND SEGMENT

16. Changes to the Fund Segment are discussed in detail in **Annexure A**.

OBJECTIVE SEGMENT

17. Programme structures of national and provincial departments were updated and aligned to the budget statements of departments as tabled in Parliament and the Legislature. Additional changes are further discussed in **Annexure B**.

RESPONSIBILITY SEGMENT

18. This segment is non-standardised; therefore, departments need to amend the structure according to their needs in terms of the requirements of their organisational structure.

19. Consequently, no changes were made by the National Treasury to this segment of the chart.

ITEM SEGMENT

20. Changes to the Item Segment are discussed in detail in **Annexure C**.

ASSETS SEGMENT

21. Changes to the Assets Segment are discussed in detail in **Annexure D**.

PROJECT SEGMENT

22. Changes will be aligned to the ENE Infrastructure project list as tabled and approved. Please refer to the latest chart in this regards. Provincial infrastructure project list has been amended.

INFRASTRUCTURE SEGMENT

23. The following changes were made to the segment in order to facilitate the category links between the Item, Assets and the Infrastructure segments. Unused codes have also been removed for the segments.

24. Changes to the Infrastructure Segment are further discussed in detail in **Annexure E**.

REGIONAL IDENTIFIER

25. No changes were made to this segment of the chart

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Contact information

26. Definitions have been added to the Excel version of the Chart of Accounts (herein referred to as SCOA version 5). However the Committee will appreciate it if any issues relating to the definition can be raised by sending a concise email to the attention of the SCOA Technical Committee.
27. Please contact the SCOA project team via the **SCOA call center at (012) 315 5311**, or by sending a concise mail to scoa@treasury.gov.za if further clarity or discussion is required regarding the changes highlighted above.
28. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za/>

Regards,

SCOA Technical Committee

Date: 7 June 2017

FUND SEGMENT

1. The changes to the fund segment have been aligned to include ***all*** funding tabled and published in Appropriation and Division of Revenue Bills for National Departments.
2. Previously only specific and exclusively appropriated and earmarked funds were captured and distributed to departments. This made it impossible to monitor all transfers as tabled in the Appropriation Bill.

| OLD EXTRACT OF THE SEGMENT | | | | | |
|---------------------------------------|---|---|---|---|---|
| FUND SEGMENT COR4 VER 16.17.03 | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| EXPENDITURE:VOTED | | | | | |
| DEPARTMENTAL APPROPRIATION | | | | | |
| VOTED FUNDS DISCRETIONARY | | | | | |
| VOTED FUNDS | | | | | |
| INTERNAL CHARGES FUND | | | | | |
| TRAD ACC DPW:CLIENT DEPTS VOTED | | | | | |
| EARMARKED AND SPECIFIC FUNDS | | | | | |
| E & S FUNDS: NATIONAL | | | | | |
| E&S/F:AGRIC,FORESTRY & FISHERIES | | | | | |
| DAFF:EARMARKED | | | | | |
| DAFF:SPEC & EXCL APPROPRIATE | | | | | |
| DAFF:DEPARTMENTAL SPECIFIC | | | | | |

| NEW EXTRACT OF THE SEGMENT | | | | |
|---------------------------------------|---|---|---|---|
| FUND SEGMENT COR5 VER 17.18.01 | | | | |
| 1 | 2 | 3 | 4 | 5 |
| EXPENDITURE:VOTED | | | | |
| DEPARTMENTAL APPROPRIATION | | | | |
| VOTED FUNDS DISCRETIONARY | | | | |
| DEPARTMENTAL VOTE | | | | |
| VOTED FUNDS | | | | |
| DEPARTMENTAL SPECIFIC | | | | |
| INTERNAL CHARGES FUND | | | | |
| EARMARKED AND SPECIFIC FUNDS | | | | |
| E & S FUNDS: NATIONAL | | | | |
| DAFF:EARMARKED | | | | |
| DAFF:SPEC & EXCL APPROPRIATE | | | | |
| DAFF:OTHER APPROPRIATED TRANSFERS | | | | |

3. The above mentioned changes are only applicable to the National Departments. No changes were captured for Provincial Departments as provinces capture their own details as per their allocated budgets.

OBJECTIVE SEGMENT

1. The objective category type (Current, Capital, Receipts, and Assets and Liabilities) has been removed and has been included within the assets segment in order to provide for system correct Economic Reporting Format.
2. The category type has been replaced by the term OBJ:OBJECTIVE.
3. Departments are urged to be careful when allocating transacting to ensure that the correct objective has been selected.

Segment Detail Categories

Segment Type: OBJECTIVE

Segment Detail: 30001038 MINISTRY

Category Type:

Category Detail:

Categories: Accounting Reporting

| Category Type | Category Detail | Effective Date | Status |
|---------------------------|--------------------------------|----------------|--------|
| FUNCTIONAL CLASSIFICATION | FC:GEN P/SERV:OTHER GEN SERVIC | 15/03/2013 | ACTIVE |
| OBJECTIVE CATEGORY TYPE | OBJ: EXPENDITURE | 15/03/2013 | ACTIVE |

Buttons: Modify, Reinststate, OK, Cancel, Help, T

Segment Detail Categories

Segment Type: OBJECTIVE

Segment Detail: 30001689 MINISTRY

Category Type:

Category Detail:

Categories: Accounting Reporting

| Category Type | Category Detail | Effective Date | Status |
|---------------------------|---------------------------------|----------------|--------|
| FUNCTIONAL CLASSIFICATION | FC:GEN P/SERV: OTHER GEN SERVIC | 23/03/2017 | ACTIVE |
| OBJECTIVE CATEGORY TYPE | OBJ:OBJECTIVE | 23/03/2017 | ACTIVE |

Buttons: Modify, Reinststate, OK, Cancel, Help, T

ANNEXURE B

| OLD EXTRACT OF THE SEGMENT | | |
|---------------------------------------|--------------------------------|---|
| FUND SEGMENT COR4 VER 16.17.03 | | |
| 1 | 2 | 3 |
| PAYMENTS | | |
| | PROVINCE PAYMENTS | |
| | EASTERN CAPE PROVINCE PAY OBJ | |
| | FREE STATE PROVINCE PAY OBJ | |
| | GAUTENG PROVINCE PAY OBJ | |
| | KWAZULU NATAL PROVINCE PAY OBJ | |
| | LIMPOPO PROVINCE PAY OBJ | |
| | MPUMALANGA PROVINCE PAY OBJ | |
| | NORTH WEST PROVINCE PAY OBJ | |
| | NORTHERN CAPE PROVINCE PAY OBJ | |
| | WESTERN CAPE PROVINCE PAY OBJ | |
| | NATIONAL PAYMENTS | |
| | NATIONAL DEPARTMENTS | |
| RECEIPTS | | |
| | RECEIPTS OBJECTIVE | |
| ASSETS & LIABILITIES | | |
| | ASSETS | |
| | LIABILITIES | |
| | NET ASSETS/EQUITY | |
| | GEN ACCOUNTS REC/PAY | |

| NEW EXTRACT OF THE SEGMENT | | |
|---------------------------------------|---------------------------------|---|
| FUND SEGMENT COR5 VER 17.18.01 | | |
| 1 | 2 | 3 |
| PAYMENTS | | |
| | PROVINCE PAYMENTS | |
| | EASTERN CAPE PROVINCE PAY OBJ | |
| | FREE STATE PROVINCE PAY OBJ | |
| | GAUTENG PROVINCE PAY OBJ | |
| | KWAZULU NATAL PROVINCE PAY OBJ | |
| | LIMPOPO PROVINCE PAY OBJ | |
| | MPUMALANGA PROVINCE PAY OBJ | |
| | NORTH WEST PROVINCE PAY OBJ | |
| | NORTHERN CAPE PROVINCE PAY OBJ | |
| | WESTERN CAPE PROVINCE PAY OBJ | |
| | NATIONAL PAYMENTS | |
| | NATIONAL DEPARTMENTS | |
| RECEIPTS | | |
| | RECEIPTS OBJECTIVE | |
| ASSETS & LIABILITIES | | |
| | ASSETS & LIABILITIES | |

ITEM SEGMENT

PAYMENTS

COMPENSATION OF EMPLOYEES

1. No changes were made to this category of payments.

GOODS AND SERVICES

PREFABRICATED AND PORTABLE BUILDINGS<R5000

2. The item BUILDINGS&OTHER FIXED STRUCTURES<R5000 has been amended on a non-posting level to match the posting level item PREFAB&PORTABLE BUILDINGS<R5000.

| <u>OLD EXTRACT OF THE SEGMENT</u> | | |
|---------------------------------------|---|---|
| <u>ITEM SEGMENT COR4 VER 16.17.03</u> | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| MINOR ASSETS | | |
| BUILDINGS&OTHER FIXED STRUCTURES | | |
| PREFAB&PORTABLE BUILDINGS<R5000 | | |

| <u>NEW EXTRACT OF THE SEGMENT</u> | | |
|---------------------------------------|---|---|
| <u>ITEM SEGMENT COR5 VER 17.18.01</u> | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| MINOR ASSETS | | |
| PREFAB&PORTABLE BUILDINGS<R5000 | | |
| PREFAB&PORTABLE BUILDINGS<R5000 | | |

FURNITURE AND OFFICE EQUIPMENT<R5000: ADVERTISING BOARDS

3. The item F&O/EQP<R5000:ADVERT BOARDS has been renamed to F&O/EQP<R5000:ADVERT,SIGN&INFO BRDS. The item now includes advertng, signage and in formation boards.

| <u>OLD EXTRACT OF THE SEGMENT</u> | | |
|---------------------------------------|---|---|
| <u>ITEM SEGMENT COR4 VER 16.17.03</u> | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| MINOR ASSETS | | |
| F&O/EQP<R5000:ADVERT BOARDS | | |

| <u>NEW EXTRACT OF THE SEGMENT</u> | | | |
|---------------------------------------|---|---|---|
| <u>ITEM SEGMENT COR5 VER 17.18.01</u> | | | |
| 3 | 4 | 5 | 6 |
| GOODS AND SERVICES | | | |
| MINOR ASSETS | | | |
| F&O/EQP<R5000:ADVRT,SGN&INFO BRD | | | |

FURNITURE AND OFFICE EQUIPMENT<R5000: SHIP AND MARINE EQUIPMENT

4. The item F&O/EQP<R5000:SHIP & MARINE EQUIPMENT has been renamed to F&O/EQP<R5000:SHIP,MARINE&DIVING EQUIPMENT. The item now includes diving equipment as well.

| <u>OLD EXTRACT OF THE SEGMENT</u> | | |
|---------------------------------------|---|---|
| <u>ITEM SEGMENT COR4 VER 16.17.03</u> | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| MINOR ASSETS | | |
| EQP<R5000:SHIP & MARINE EQ | | |

| <u>NEW EXTRACT OF THE SEGMENT</u> | | | |
|---------------------------------------|---|---|---|
| <u>ITEM SEGMENT COR5 VER 17.18.01</u> | | | |
| 3 | 4 | 5 | 6 |
| GOODS AND SERVICES | | | |
| MINOR ASSETS | | | |
| EQP<R5000:SHIP,MARINE&DIVING EQ | | | |

CONTRACTORS

The following changes have been made under CONTRACTORS:

CONTRACTORS: BUILDING AND CONSTRUCTION INFRASTRUCTURE

- 5. The item CONTRCTRS:BUILD&CONSTR INFRASTR has been removed from goods and services category, to ensure that all items under goods and services are of a current nature. The item has been catered for under purchase / construction of capital assets.

CONTRACTORS: UPGRADES AND ADDITIONS OTHER INFRASTRUCURE ASSETS

- 6. The item CONTR:UPG&ADD OTH INFR ASS has been removed from goods and services category, to ensure that all items under goods and services are of a current nature. The item has been catered for under purchase / construction of capital assets.

CONTRACTORS: REFURBISHMENT AND REHABILITATION OTHER INFRASTRUCURE ASSETS

- 7. The item CONTR:REF&REH OTH INFR ASS has been removed from goods and services category, to ensure that all items under goods and services are of a current nature. The item has been catered for under purchase / construction of capital assets.

| OLD EXTRACT OF THE SEGMENT | | |
|--|---|---|
| ITEM SEGMENT COR4 VER 16.17.03 | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| CONTRACTORS | | |
| CONTRCTRS:BUILD&CONSTR INFRASTR | | |
| CONTR:REF&REH OTH INFR ASS | | |
| CONTR:UPG&ADD OTH INFR ASS | | |

| NEW EXTRACT OF THE SEGMENT | | | | |
|---|---|---|---|---|
| ITEM SEGMENT COR5 VER 17.18.01 | | | | |
| 3 | 4 | 5 | 6 | 7 |
| BUILDINGS & OTHER FIX STRUCT | | | | |
| OTHER FIXED STRUCTURES | | | | |
| NEW OTHER FIXED STRUCTURES | | | | |
| CONSTRUCTION:NEW OTHER FIXED STRUCTURES | | | | |
| CONTRCTR:NEW OTHER FIXED STRUCT | | | | |
| EXISTNG OTHER FIXED STRUCTURES | | | | |
| REFURB&REHAB:OTHER FIXED STRUCTURES | | | | |
| CONTRCTR:REF&REH OTHER FIXED STR | | | | |
| UPGRADES & ADD:OTHER FIXED STRUCTURES | | | | |
| CONTRCTR:UPGR&ADD OTHER FIX STR | | | | |

CONTRACTORS: UPGRADES AND ADDITIONS NON- INFRASTRUCURE ASSETS

- 8. The item CONTR:UPG&ADD NON INFR ASS has been removed from goods and services category, to ensure that all items under goods and services are of a current nature. The item has been catered for under purchase / construction of capital assets.

CONTRACTORS: REFURBISHMENT AND REHABILITATION NON- INFRASTRUCURE ASSETS

- 9. The item CONTR:REF&REH NON INFR ASS has been removed from goods and services category, to ensure that all items under goods and services are of a current nature. The item has been catered for under purchase / construction of capital assets.

| OLD EXTRACT OF THE SEGMENT | | |
|-----------------------------------|-------------|----------------------------|
| ITEM SEGMENT COR4 VER 16.17.03 | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| | CONTRACTORS | |
| | | CONTR:REF&REH NON INFR ASS |
| | | CONTR:UPG&ADD NON INFR ASS |

| NEW EXTRACT OF THE SEGMENT | | | |
|-----------------------------------|-------------------------|------------------------------|-----------------------------|
| ITEM SEGMENT COR5 VER 17.18.01 | | | |
| 2 | 3 | 4 | 5 |
| PUR/CONST CAPITAL ASSETS | | | |
| | MACHINERY AND EQUIPMENT | | |
| | | TRANSPORT EQUIPMENT | |
| | | | CONTRCTR:REF&REHAB TRNSP EQ |
| | | | CONTRCTR:UPGRD&ADD TRNSP EQ |
| | | OTHER MACHINERY & EQUIPMENT | |
| | | | CONTRCTR:REFU&REHA OTH MACH |
| | | | CONTRCTR:UPGRD&ADD OTH MACH |
| | | HERITAGE ASSETS | |
| | | | CONTRCTR:REF&HAB H/ASS N-IN |
| | | | CONTRCTR:UPG&ADD H/ASS N-IN |
| | | SPECIALISED MILITARY ASSETS | |
| | | | CONTRCTR:REF&REH SPE MIL AS |
| | | | CONTRCTR:UPG&ADD SPE MIL AS |
| | | SOFTWARE & INTANGIBLE ASSETS | |
| | | | CONTRCTR:REF&REH SFT&IN A |
| | | | CONTRCTR:UPGR&ADD SFT&IN A |

CONTRACTORS: MAINTENANCE AND REPAIRS OTHER FIXED STRUCTURES

10. The item CONTR:MNT&REP OTH INFR ASS has been renamed to CONTR:MNT&REP OTH FIXED STRUCTURES

CONTRACTORS: MAINTENANCE AND REPAIRS NON INFRASTRUCTURE ASSETS

11. The item CONTR:MNT&REP NON INFR ASS has been renamed to CONTR:MNT&REP OTHER MACHINERY AND EQUIPMENT

| OLD EXTRACT OF THE SEGMENT | | |
|-----------------------------------|-------------|----------------------------|
| ITEM SEGMENT COR4 VER 16.17.03 | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| | CONTRACTORS | |
| | | CONTR:MNT&REP OTH INFR ASS |
| | | CONTR:MNT&REP NON INFR ASS |

| NEW EXTRACT OF THE SEGMENT | | | |
|-----------------------------------|-------------|---|---|
| ITEM SEGMENT COR5 VER 17.18.01 | | | |
| 3 | 4 | 5 | |
| GOODS AND SERVICES | | | |
| | CONTRACTORS | | |
| | | | CONTR:MNT&REP OTH FIXED STRUCTURES |
| | | | CONTR:MNT&REP OTHER MACHINERY AND EQUIPMENT |

AGENCY AND SUPPORT/OUTSOURCED SERVICES

12. The following changes have been made under AGENCY&SUPRT/OUTSOURCED SERVICES:

AGENCY AND SUPPORT/OUTSOURCED SERVICES: PROFESSIONAL STAFF

13. The item A&S/O/S:PROFESSIONAL STAFF has been removed as it was deemed to be imprecise. The item will be replaced by the relevant profession as the committee has done for other professional services outsourced by the departments. Departments currently utilizing this item are requested to email a list of professionals they are outsourcing for creation. Examples of additional items added includes but not limited to:

- **A&S/O/S:LEGAL SERVICES**
- **A&S/O/S:EDITORIAL SERVICES**
- **A&S/O/S:PHARMACY PROFESSIONALS**

ANNEXURE C

| <u>OLD EXTRACT OF THE SEGMENT</u> | | |
|---------------------------------------|---|---|
| <u>ITEM SEGMENT COR4 VER 16.17.03</u> | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| AGENCY&SUPRT/OUTSOURCED SERVICES | | |
| A&S/O/S:PROFESSIONAL STAFF | | |

| <u>NEW EXTRACT OF THE SEGMENT</u> | | | |
|---|---|---|---|
| <u>ITEM SEGMENT COR5 VER 17.18.01</u> | | | |
| 3 | 4 | 5 | 6 |
| GOODS AND SERVICES | | | |
| AGENCY&SUPRT/OUTSOURCED SERVICES | | | |
| A&S/O/S:LEGAL COST | | | |
| A&S/O/S:EDITORIAL SERVICES | | | |
| A&S/O/S:PHARMACY PROFESSIONALS | | | |

INVENTORY FUEL AND GAS: MEDICAL GAS

14. The item INV F&G:MEDICAL GAS has been removed from the category INV:FUEL, OIL AND GAS. The item has been moved to the INV:MEDICAL SUPPLIES category.

| <u>OLD EXTRACT OF THE SEGMENT</u> | | |
|---------------------------------------|---|---|
| <u>ITEM SEGMENT COR4 VER 16.17.03</u> | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| INV:FUEL, OIL AND GAS | | |
| INV F&G:MEDICAL GAS | | |

| <u>NEW EXTRACT OF THE SEGMENT</u> | | |
|---------------------------------------|---|---|
| <u>ITEM SEGMENT COR5 VER 17.18.01</u> | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| INV:MEDICAL SUPPLIES | | |
| INV F&G:MEDICAL GAS | | |

INVENTORY FUEL AND GAS: WOOD AND COAL

15. A new item INV F&G:WOOD & COAL has been added under the category INV:FUEL, OIL & GAS

| <u>NEW EXTRACT OF THE SEGMENT</u> | | |
|---------------------------------------|---|---|
| <u>ITEM SEGMENT COR5 VER 17.18.01</u> | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| INV:FUEL, OIL AND GAS | | |
| INV F&G:WOOD & COAL | | |

INVENTORY MATERIALS AND SUPPLIES: SPARES AND ACCESSORIES

16. The item INV MAT&SUP:SPARES & ACCESS has been removed as it was deemed to be vague. Departments are encouraged to utilize the existing list of definite items, however should the department require and additional item request form must be submitted to the SCOA Technical Committee for approval and additions.

| <u>OLD EXTRACT OF THE SEGMENT</u> | | | | |
|--|---|---|---------|--|
| <u>ITEM SEGMENT COR4 VER 16.17.03</u> | | | | |
| 3 | 4 | 5 | POSTLEV | |
| GOODS AND SERVICES | | | | |
| INV:MATERIALS & SUPPLIES | | | | |
| INV MAT&SUP:SPARES & ACCESS | | | | |
| | | | N | |
| | | | N | |
| | | | N | |

CONSUMABLES:MATERIALS AND SUPPLIES

17. The item CONS:MATERIALS AND SUPPLIES has been amended as it was deemed to be vague. Additional posting level items that are precise have been added on a lower level. Departments are encouraged to utilise the existing list of definite items, however should the department require additional items, a request form must be submitted to the SCOA Technical Committee for approval and additions.

| <u>OLD EXTRACT OF THE SEGMENT</u> | | |
|--|----------|----------|
| <u>ITEM SEGMENT COR4 VER 16.17.03</u> | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| CONS SUPPLIES | | |
| CONS:GARDENING&FARMING SUPPLIES | | |

| <u>NEW EXTRACT OF THE SEGMENT</u> | | | |
|---|----------|----------|----------|
| <u>ITEM SEGMENT COR5 VER 17.18.01</u> | | | |
| 3 | 4 | 5 | 6 |
| GOODS AND SERVICES | | | |
| CONS SUPPLIES | | | |
| CONS:MATERIALS AND SUPPLIES | | | |
| CONS MAT&SUP :BUILD&CONST SUPP | | | |
| CONS MAT&SUP:NOTICE BOARDS&SIGNS | | | |
| CONS MAT&SUP:ELECTRICAL SPARES | | | |
| CONS:GARDENING&FARMING SUPPLIES | | | |
| CONS MAT&SUP:RECRN SUPPLIES | | | |
| CONS MAT&SUP:HARDWARES | | | |

OPERATING LEASES

18. The following changes have been made under OPERATING LEASES:

OPERATING LEASE:BUILDINGS

The item OPERATING LEASES:INFRSTRCTR has been amended to OPERATING LEASE:BUILDINGS

OPERATING LEASE: OTHER FIXED STRUCTURES

The item OPERATING LEASES:INFRSTRCTR has been amended to OPERATING LEASE:OTHER FIXD STRCT

OPERATING LEASE: OTHER MACHINERY AND EQUIPMENT

The item OPERATING LEASES:NON-INFRSTRCTR has been amended to OPERATING LEASE:OTHER MACH&EQUIP

OPERATING LEASE: TRANSPORT EQUIPMENT

The item OPERATING LEASES:NON-INFRSTRCTR has been amended to OPERATING LEASE:TRANSPORT EQUIP

| <u>OLD EXTRACT OF THE SEGMENT</u> | | |
|--|----------|----------|
| <u>ITEM SEGMENT COR4 VER 16.17.03</u> | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| OPERATING LEASES | | |
| OPERATING LEASES:INFRSTRCTR | | |
| OPERATING LEASES:NON-INFRSTRCTR | | |

| <u>NEW EXTRACT OF THE SEGMENT</u> | | |
|--|----------|----------|
| <u>ITEM SEGMENT COR5 VER 17.18.01</u> | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| OPERATING LEASES | | |
| OPERATING LEASE:BUILDINGS | | |
| OPERATING LEASE:OTHER FIXD STRCT | | |
| OPERATING LEASE:OTHER MACH&EQUIP | | |
| OPERATING LEASE:TRANSPORT EQUIP | | |

PROPERTY PAYMENTS

19. The following changes have been made under PROPERTY PAYMENTS:

PROPERTY PAYMENTS: CONTRACTED UPGRADES AND ADDITIONS PROPERTIES

The item P/P:CONTRCTD UPG&ADD PROP has been removed from goods and services category, to ensure that all items under goods and services are of a current nature. The item has been catered for under purchase / construction of capital assets.

PROPERTY PAYMENTS: CONTRACTED REFURBISHMENT AND REHABILITATION PROPERTIES

The item P/P:CONTRCTD REF&REH PROP has been removed from goods and services category, to ensure that all items under goods and services are of a current nature. The item has been catered for under purchase / construction of capital assets.

| OLD EXTRACT OF THE SEGMENT | | |
|---------------------------------------|---|---|
| ITEM SEGMENT COR4 VER 16.17.03 | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| CONTRACTORS | | |
| P/P:CONTRCTD REF&REH PROP | | |
| P/P:CONTRCTD UPG&ADD PROP | | |

| NEW EXTRACT OF THE SEGMENT | | | | |
|---------------------------------------|---|---|---|---|
| ITEM SEGMENT COR5 VER 17.18.01 | | | | |
| 3 | 4 | 5 | 6 | 7 |
| BUILDINGS & OTHER FIX STRUCT | | | | |
| BUILDINGS | | | | |
| EXISTING BUILDINGS | | | | |
| REFURB&REHAB:BUILDINGS | | | | |
| CONTRCTR:REFU&REH BUILDINGS | | | | |
| UPGRADES & ADD:BUILDINGS | | | | |
| CONTRCTR:UPGR&ADD BUL | | | | |

OPERATING PAYMENTS

20. The following changes have been made under PROPERTY PAYMENTS:

OPERATING PAYMENTS: LAUNDRY SERVICES

21. The item O/P:CLEANING SERVICES has been amended on a non-posting level to match the posting level item O/P:LAUNDRY SERVICES

| OLD EXTRACT OF THE SEGMENT | | |
|---------------------------------------|---|---|
| ITEM SEGMENT COR4 VER 16.17.03 | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| OPERATING PAYMENTS | | |
| O/P:CLEANING SERVICES | | |
| O/P:COMMISSION COLLECT TAXES | | |

| NEW EXTRACT OF THE SEGMENT | | |
|---------------------------------------|---|---|
| ITEM SEGMENT COR5 VER 17.18.01 | | |
| 3 | 4 | 5 |
| GOODS AND SERVICES | | |
| OPERATING PAYMENTS | | |
| O/P:LAUNDRY SERVICES | | |

INTEREST AND RENT ON LAND

22. No changes were made to this category of the item segment.

PAYMENTS FOR FINANCIAL ASSETS

23. A payment for financial category has been moved to the end of the payments category. This was done to match the budgets formats (ENE / EPRE).

| |
|---|
| ECONOMIC CLASSIFICATION OF PAYMENTS |
| CURRENT PAYMENTS |
| COMPENSATION OF EMPLOYEES |
| GOODS AND SERVICES |
| INTEREST AND RENT ON LAND |
| TRANSFERS AND SUBSIDIES |
| PROVINCES AND MUNICIPALITIES |
| DEPARTMENTAL AGENCIES AND ACCOUNTS |
| HIGHER EDUCATION INSTITUTIONS |
| FOREIGN GOVERNMENTS AND INTERNATIONAL ORGANISATIONS |
| PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES |
| NON-PROFIT INSTITUTIONS |
| HOUSEHOLDS |
| PAYMENTS FOR CAPITAL ASSETS |
| BUILDINGS AND OTHER FIXED STRUCTURES |
| MACHINERY AND EQUIPMENT |
| HERITAGE ASSETS |
| SPECIALISED MILITARY ASSETS |
| BIOLOGICAL ASSETS |
| LAND AND SUB-SOIL ASSETS |
| SOFTWARE AND OTHER INTANGIBLE ASSETS |
| PAYMENTS FOR FINANCIAL ASSETS |

| OLD EXTRACT OF THE SEGMENT | | | |
|-----------------------------------|--------------------------------------|---|---|
| 1 | 2 | 3 | 4 |
| PAYMENTS | | | |
| | PAYMENTS | | |
| | COMPENSATION OF EMPLOYEES | | |
| | GOODS AND SERVICES | | |
| | INTEREST AND RENT ON LAND | | |
| | PAYMENTS FOR FINANCIAL ASSETS | | |
| | TRANSFERS AND SUBSIDIES | | |
| | PROVINCIAL AND LOCAL GOVERNMENTS | | |
| | DEPARTMENTAL AGENCIES & ACCOUNTS | | |
| | HIGHER EDUCATION INSTITUTIONS | | |
| | FOREIGN GOV&INTERNATIONAL ORGAN | | |
| | PUBLIC CORPORATIONS&PRIV ENT | | |
| | NON PROFIT INSTITUTIONS (NPI) | | |
| | HOUSEHOLDS (HH) | | |
| | PUR/CONST CAPITAL ASSETS | | |
| | BUILDINGS & OTHER FIX STRUCT | | |
| | BUILDINGS & OTHER FIX STRUCT | | |
| | MACHINERY AND EQUIPMENT | | |
| | TRANSPORT EQUIPMENT | | |
| | OTHER MACHINERY & EQUIPMENT | | |
| | HERITAGE ASSETS | | |
| | SPECIALISED MILITARY ASSETS | | |
| | BIOLOGICAL ASSETS | | |
| | LAND&SUBSOIL ASSETS | | |
| | SOFTWARE & INTANGIBLE ASSETS | | |

| NEW EXTRACT OF THE SEGMENT | | | |
|-----------------------------------|--------------------------------------|---|---|
| 1 | 2 | 3 | 4 |
| PAYMENTS | | | |
| | PAYMENTS | | |
| | COMPENSATION OF EMPLOYEES | | |
| | GOODS AND SERVICES | | |
| | INTEREST AND RENT ON LAND | | |
| | TRANSFERS AND SUBSIDIES | | |
| | PROVINCIAL AND LOCAL GOVERNMENTS | | |
| | DEPARTMENTAL AGENCIES & ACCOUNTS | | |
| | HIGHER EDUCATION INSTITUTIONS | | |
| | FOREIGN GOV&INTERNATIONAL ORGAN | | |
| | PUBLIC CORPORATIONS&PRIV ENT | | |
| | NON PROFIT INSTITUTIONS (NPI) | | |
| | HOUSEHOLDS (HH) | | |
| | PUR/CONST CAPITAL ASSETS | | |
| | BUILDINGS & OTHER FIX STRUCT | | |
| | BUILDINGS | | |
| | OTHER FIXED STRUCTURES | | |
| | MACHINERY AND EQUIPMENT | | |
| | TRANSPORT EQUIPMENT | | |
| | OTHER MACHINERY & EQUIPMENT | | |
| | HERITAGE ASSETS | | |
| | SPECIALISED MILITARY ASSETS | | |
| | BIOLOGICAL ASSETS | | |
| | LAND&SUBSOIL ASSETS | | |
| | SOFTWARE & INTANGIBLE ASSETS | | |
| | PAYMENTS FOR FINANCIAL ASSETS | | |

TRANSFERS AND SUBSIDIES

24. Unused items have been removed. Selective distribution of items to relevant departments will be implemented. This exercise is beneficial in terms of limiting inappropriate use of items which are ordinarily not supposed to be visible on the other department’s database. The full chart of accounts will be available, should the department require and item that they don’t have access to the department must send a request to the SCOA Technical Committee for consideration and approval to grant access to the item.

PURCHASE/CONSTRUCTION OF CAPITAL ASSETS

25. All payments for capital assets items have been moved from current expenditure (goods and services) to purchase or construction of capital assets category. The chart has been aligned to the Municipal Chart of Accounts. This is to ensure that departments are able to meet the minimum reporting requirements. This category will also be selectively distributed. Departments should submit the request to the SCOA Technical Committee for access.

| OLD EXTRACT OF THE SEGMENT | | | | |
|---|---|---|---|---|
| ITEM SEGMENT COR4 VER 16.17.03 | | | | |
| 1 | 2 | 3 | 4 | 5 |
| PUR/CONST CAPITAL ASSETS | | | | |
| BUILDINGS & OTHER FIX STRUCT | | | | |
| BUILDINGS & OTHER FIX STRUCT | | | | |
| NEW BUILDINGS & OTHER FIX STRUCT | | | | |
| NEW BUILDINGS & OTHER FIX STRUCT | | | | |
| OUTS CONTRCTR:NEW BUIL&OT FX ST | | | | |
| OUTS CONTRCTR:NEW BUIL&OT FX ST | | | | |
| EXISTNG BULDNGS&OTHER FIX STRUCT | | | | |
| OUTS CONTRCTR:REFU&REH BUL&OT FX | | | | |
| OUTS CONTRCTR:UPGR&ADD BUL&OT FX | | | | |
| OUTS CONTRCTR:REFU&REH BUL&OT FX | | | | |
| OUTS CONTRCTR:UPGR&ADD BUL&OT FX | | | | |
| FINANCE LEASES BUIL&OT FIX STR | | | | |
| FINANCE LEASES BUIL&OT FIX S | | | | |
| OWN:FINANCE LEASES BUIL&OT FIX S | | | | |

| NEW EXTRACT OF THE SEGMENT | | | | | | |
|---|---|---|---|---|--|--|
| ITEM SEGMENT COR5 VER 17.18.01 | | | | | | |
| 3 | 4 | 5 | 6 | 7 | | |
| BUILDINGS & OTHER FIX STRUCT | | | | | | |
| BUILDINGS | | | | | | |
| NEW BUILDINGS | | | | | | |
| PURCHASE:NEW BUILDINGS | | | | | | |
| CONSTRUCTION:NEW BUILDINGS | | | | | | |
| CONTRCTR:NEW BUILDINGS | | | | | | |
| NEW BUILDINGS:CONSULTANTS | | | | | | |
| NEW BUILDINGS:INVENTORIES | | | | | | |
| NEW BUILDINGS:OTHER CONTRCT | | | | | | |
| EXISTING BUILDINGS | | | | | | |
| REFURB&REHAB:BUILDINGS | | | | | | |
| CONTRCTR:REFU&REH BUILDINGS | | | | | | |
| REFU&REH BUILDINGS:CONSULTANTS | | | | | | |
| REF&REH BUILDINGS:INVENTORIES | | | | | | |
| REF&REH BUILDINGS:OTHER CONTRCT | | | | | | |
| UPGRADES & ADD:BUILDINGS | | | | | | |
| CONTRCTR:UPGR&ADD BUL | | | | | | |
| UPGR&ADD BULDINGS:CONSULTANTS | | | | | | |
| UPGR&ADD BUILDINGS:INVENTORIES | | | | | | |
| UPGR&ADD BUILDINGS:OTHER CONTRCT | | | | | | |
| FINANCE LEASES BUILDINGS | | | | | | |
| OTHER FIXED STRUCTURES | | | | | | |
| NEW OTHER FIXED STRUCTURES | | | | | | |
| CONSTRUCTION:NEW OTHER FIXED STRUCTURES | | | | | | |
| CONTRCTR:NEW OTHER FIXED STRUCT | | | | | | |
| NEW OTHER FIXED STRUCTURES:CONSULTANTS | | | | | | |
| NEW OTHER FIXED STRUCTURES:INVENTORY | | | | | | |
| NEW OTH FIX STR:TRAVEL&SUBSIST | | | | | | |
| NEW OTH FIX STR:OT OP COST | | | | | | |
| EXISTNG OTHER FIXED STRUCTURES | | | | | | |
| REFURB&REHAB:OTHER FIXED STRUCTURES | | | | | | |
| CONTRCTR:REF&REH OTHER FIXED STR | | | | | | |
| REFU&REH OTHER FIXED STRUCT:CONSULTANTS | | | | | | |
| REF&REH OTH FIX STR:INVENTORIE | | | | | | |
| REF&REH OTH FIX STR:OTH CONT | | | | | | |
| UPGRADES & ADD:OTHER FIXED STRUCTURES | | | | | | |
| CONTRCTR:UPGR&ADD OTHER FIX STR | | | | | | |
| UPGR&ADD OTHER FIXED STRUC:CONSULTANTS | | | | | | |
| UP&ADD:OTH FIX STRUCT:INVENTORIE | | | | | | |
| UPGR&ADD OTH FIX STRUCT:OTH CONT | | | | | | |
| UP&ADD:OTH FIX STRUCT:OT OP COST | | | | | | |
| UP&ADD: OTH FIX STR:TRAVEL&FLEET | | | | | | |
| FINANCE LEASES OT FIX STR | | | | | | |

ADVERTING BOARDS

26. The item ADVERTISING BOARDS has been renamed to ADVERT,SIGN&INFO BRDS. The item now includes adverting, signage and in formation boards.

| OLD EXTRACT OF THE SEGMENT | | | | | | |
|-----------------------------------|---|---|---|---|---|--|
| ITEM SEGMENT COR4 VER 16.17.03 | | | | | | |
| 2 | 3 | 4 | 5 | 6 | 7 | |
| PUR/CONST CAPITAL ASSETS | | | | | | |
| MACHINERY AND EQUIPMENT | | | | | | |
| OTHER MACHINERY & EQUIPMENT | | | | | | |
| FURNITURE & OFFICE EQUIPMENT | | | | | | |
| ADVERTISING BOARDS | | | | | | |
| ADVERTISING BOARDS | | | | | | |

| NEW EXTRACT OF THE SEGMENT | | | | | |
|-----------------------------------|---|---|---|---|--|
| ITEM SEGMENT COR5 VER 17.18.01 | | | | | |
| 2 | 3 | 4 | 5 | 6 | |
| PUR/CONST CAPITAL ASSETS | | | | | |
| MACHINERY AND EQUIPMENT | | | | | |
| OTHER MACHINERY & EQUIPMENT | | | | | |
| FURNITURE & OFFICE EQUIPMENT | | | | | |
| ADVERT/SIGN/INFO BOARDS | | | | | |

SHIP AND MARINE EQUIPMENT

27. The item SHIP & MARINE EQUIPMENT has been renamed to SHIP,MARINE&DIVING EQUIPMENT. The item now includes diving equipment as well.

| OLD EXTRACT OF THE SEGMENT | | | | | |
|------------------------------------|---|---|---|---|--|
| ITEM SEGMENT COR4 VER 16.17.03 | | | | | |
| 2 | 3 | 4 | 5 | 6 | |
| PUR/CONST CAPITAL ASSETS | | | | | |
| MACHINERY AND EQUIPMENT | | | | | |
| OTHER MACHINERY & EQUIPMENT | | | | | |
| SHIP & MARINE EQUIPMENT | | | | | |
| SHIP & MARINE EQUIPMENT | | | | | |

| NEW EXTRACT OF THE SEGMENT | | | | |
|---|---|---|---|--|
| ITEM SEGMENT COR5 VER 17.18.01 | | | | |
| 2 | 3 | 4 | 5 | |
| PUR/CONST CAPITAL ASSETS | | | | |
| MACHINERY AND EQUIPMENT | | | | |
| OTHER MACHINERY & EQUIPMENT | | | | |
| SHIP,MARINE&DIVING EQUIPMENT | | | | |

RECEIPTS

28. Unused receipts items have been removed. Selective distribution of items to relevant departments will be implemented. This exercise is beneficial in terms of limiting inappropriate use of items which are ordinarily not supposed to be visible on the other department’s database. The full chart of accounts will be available, should the department require and item that they don’t have access to the department must send a request to the SCOA Technical Committee for consideration and approval to grant access to the item.

ASSETS, LIABILITES AND EQUITY

29. Unused assets, liabilities and equity items have been removed. Selective distribution of items to relevant departments will be implemented. This exercise is beneficial in terms of limiting inappropriate use of items which are ordinarily not supposed to be visible on the other department’s database. The full chart of accounts will be available, should the department require and item that they don’t have access to the department must send a request to the SCOA Technical Committee for consideration and approval to grant access to the item.

ASSETS SEGMENT

1. The assets segment was amended to cater for the type of assets. The duplication between Minor and Major assets has been removed as it leads to inconsistencies between the item segment and the assets segment. The distinction will be made in the item segment and
2. Breakdown allowed has been discontinued in the assets segment as the segment was used to effect the category link.

| <u>OLD EXTRACT OF THE SEGMENT</u> | |
|--|---------------------------------|
| ASSETS SSEGMENT COR4 VER 16.17.03 | |
| 1 | 2 |
| TANGIBLE CAPITAL ASSETS | |
| | BUILD & OTHER FIXED STRUCTURES |
| | MACHINERY & EQUIPMENT |
| | HERITAGE ASSETS |
| | BIOLOGICAL ASSETS |
| | SPECIALISED MILITARY ASS |
| | LAND & SUBSOIL ASSETS |
| INTANGIBLE CAPITAL ASSETS | |
| | SOFTW&INTANGIBLE CAPITAL ASSETS |
| NON-ASSETS RELATED | |
| | NON-ASSETS RELATED |
| MINOR ASSETS | |
| | TANGIBLE ASSETS |
| | SOFTW & INTANGIBLE ASS<R5000 |

| <u>NEW EXTRACT OF THE SEGMENT</u> | |
|--|--|
| ASSETS SSEGMENT COR5 VER 17.18.01 | |
| 1 | 2 |
| ASSET RELATED | |
| | BUILD & OTHER FIXED STRUCTURES |
| | MACHINERY & EQUIPMENT |
| | HERITAGE ASSETS |
| | BIOLOGICAL ASSETS |
| | SPECIALISED MILITARY ASS |
| | LAND & SUBSOIL ASSETS |
| | SOFTW&INTANGIBLE CAPITAL ASSETS |
| NON-ASSETS RELATED | |
| | NON-ASSETS RELATED |

INFRASTRUCTURE SEGMENT

29. The following changes were made to the segment in order to facilitate the category links between the Item, Assets and the Infrastructure segment. Unused codes have also been removed for the segment.

| OLD EXTRACT OF THE SEGMENT | | | | | |
|--|---|---|---|---|---|
| INFRASTRUCTURE SEGMENT COR4 VER 16.17.03 | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| EXPENDITURE | | | | | |
| INFRASTRUCTURE | | | | | |
| EXISTING INFRASTRUCTURE | | | | | |
| MAINTENANCE & REPAIR CURRENT | | | | | |
| EX INFRA:MAINT&REP: OUTSOURCED | | | | | |
| EX INFRA:MAINT&REP: OWN ACC | | | | | |
| EX INFRA:MNT&REP:O/A - CNTRCTRS | | | | | |
| EX INFRA:MNT&REP:O/A - OTHER EXP | | | | | |
| EX INFRA:MNT&REP:O/A - COE | | | | | |
| UPGRADE & ADDITIONS CAPITAL | | | | | |
| EX INFRA:UPGR&ADD: OUTSOURCED | | | | | |
| EX INFRA:UPGR&ADD:OWN ACC | | | | | |
| EX INFRA:UPGRD&ADD:O/A CNTRCTRS | | | | | |
| EX INFRA:UPGRD&ADD:O/A OTHER EXP | | | | | |
| EX INFRA:UPGRD&ADD:O/A CAP COE | | | | | |
| REFURB & REHAB CAPITAL | | | | | |
| EX INFRA:REFURB&REHAB:OUTSOURCED | | | | | |
| EX INFRA:REFURB&REHAB:OWN ACC | | | | | |
| EX INFRA:RFRB&RHB:O/A CNTRCTRS | | | | | |
| EX INFRA:RFRB&RHB:O/A OTHER EXP | | | | | |
| EX INFRA:REFURB&REHB:O/A CAP COE | | | | | |
| NEW INFRASTRUCTURE | | | | | |
| NEW INFRASTRUCTURE CAPITAL | | | | | |
| PURCHASE OF NEW INFRASTRUCTURE | | | | | |
| CONSTRUCTION - OUTSOURCED | | | | | |
| CONSTRUCTION - OWN ACCOUNT | | | | | |
| CONSTRUCTION - O/A CONTRACTORS | | | | | |
| CONSTRUCTION - O/A OTHER EXP | | | | | |
| CONSTRUCTION - O/A CAP COE | | | | | |
| INFRASTRUCTURE: TRANSFERS | | | | | |
| INFRASTRUCTURE TRANSFERS CAPITAL | | | | | |
| INFRASTRUCTURE TRANSFERS CURRENT | | | | | |
| INFRASTRUCTURE: PAY FIN ASS | | | | | |
| CONCESSIONAL LOANS-IFASTRUCTURE | | | | | |
| INFRASTRUCTURE: LEASES | | | | | |
| INFRA: FINANCE LEASES(CAP) | | | | | |
| INFRA: OPERATING LEAS (CUR) | | | | | |

| NEW EXTRACT OF THE SEGMENT | | | | | |
|--|---|---|---|---|---|
| INFRASTRUCTURE SEGMENT COR5 VER 17.18.01 | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| EXPENDITURE | | | | | |
| INFRASTRUCTURE | | | | | |
| EXISTING INFRASTRUCTURE | | | | | |
| MAINTENANCE & REPAIR CURRENT | | | | | |
| EX INFRA:MAINT&REP:BUILDINGS | | | | | |
| EX INFRA:MAINT&REP:OTH FIX STRUC | | | | | |
| EX INFRA:MAINT&REP:HERITAGE ASSETS | | | | | |
| EX INFRA:MAINT&REP:HERITAGE BLD | | | | | |
| EX INFRA:MAINT&REP:HERITAGE OFST | | | | | |
| UPGRADE & ADDITIONS CAPITAL | | | | | |
| EX INFRA:UPGR&ADD | | | | | |
| EX INFRA:UPG&ADD:BUILDINGS | | | | | |
| EX INFRA:UPG&ADD:OTH FIX STRUCT | | | | | |
| EX INFRA:UPG&ADD:HERITAGE ASSETS | | | | | |
| EX INFRA:UPG&ADD:HERITAGE BUILD | | | | | |
| EX INFRA:UPG&ADD:HERITAGE OFST | | | | | |
| REFURB & REHAB CAPITAL | | | | | |
| EX INFRA:REFURB&REHAB | | | | | |
| EX INFRA:RFRB&RHB:BUILDINGS | | | | | |
| EX INFRA:RFRB&RHB:OTH FIX STRUCT | | | | | |
| EX INFRA:RFRB&RHB:HERITAGE ASSETS | | | | | |
| EX INFRA:RFRB&RHB:HERITAGE BLD | | | | | |
| EX INFRA:RFRB&RHB:HERITAGE OFST | | | | | |
| NEW INFRASTRUCTURE | | | | | |
| NEW INFRASTRUCTURE CAPITAL | | | | | |
| PURCHASE OF NEW INFRASTRUCTURE | | | | | |
| CONSTRUCTION | | | | | |
| CONSTRUCTION - BUILDINGS | | | | | |
| CONSTRUCTION - OTH FIXED STRUCT | | | | | |
| CONSTRUCTION:HERITAGE ASSETS | | | | | |
| CONSTRUCTION:HERITAGE BUILDINGS | | | | | |
| CONSTRUCTION:HERITAGE OFST | | | | | |
| INFRASTRUCTURE TRANSFERS | | | | | |
| INFRASTRUCTURE TRANSFERS CAPITAL | | | | | |
| INFRASTRUCTURE TRANSFERS CURRENT | | | | | |
| INFRASTRUCTURE: PAY FIN ASS | | | | | |
| CONCESSIONAL LOANS-IFASTRUCTURE | | | | | |
| INFRASTRUCTURE: LEASES | | | | | |
| INFRA:FINANCE LEASES(CAP) | | | | | |
| FIN LEASES: BUILDINGS (CAP) | | | | | |
| FIN LEASES: OTH FIX STRUCT(CAP) | | | | | |
| INFRA:OPERATING LEAS (CUR) | | | | | |
| OPERT LEASES:BUILDINGS(CUR) | | | | | |
| OPERT LEASES:OTH FIX STRUCT(CUR) | | | | | |

| OLD EXTRACT OF THE SEGMENT | | | | | |
|--|---|---|---|---|---|
| INFRASTRUCTURE SEGMENT COR4 VER 16.17.03 | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| EXPENDITURE | | | | | |
| NON INFRASTRUCTURE | | | | | |
| NON INFRA: CURRENT | | | | | |
| NON INFRA: CURRENT | | | | | |
| NON INFRA/STAND ALONE: CUR | | | | | |
| NON INFRA MAINTENANCE & REPAIR | | | | | |
| NON INFRA MAINT&REPAIR:OUTS(CUR) | | | | | |
| NON INFRA MAINT&REP:OWN ACC(CUR) | | | | | |
| NON INFRA MNT&REP:O/A CNTRCTRS | | | | | |
| NON INFRA MNT&REP:O/A OTHER EX | | | | | |
| NON INFRA: CAPITAL | | | | | |
| NON INFRA: CAPITAL | | | | | |
| NON INFRA/STAND ALONE: CAP | | | | | |
| NON INFRA: CAPITAL :OUTSOURCED | | | | | |
| NON INFRA: CAPITAL:OWN ACCOUNT | | | | | |
| NON INFRA:UPGRADE & ADDITIONS | | | | | |
| NON INFRA:UPGR&ADD:OUTS (CAP) | | | | | |
| NON INFRA:UPGR&ADD:OWN ACC (CAP) | | | | | |
| NON INFRA:UPGRD&ADD:O/A CNTRCTRS | | | | | |
| NON INFRA:UPGRD&ADD:O/A OTHER EX | | | | | |
| NON INFRA:REFURB & REHAB | | | | | |
| NON INFRA:REFURB&REHAB:OUTS(CAP) | | | | | |
| NON INFRA:RFRB&RHB:OWN ACC (CAP) | | | | | |
| NON INFRA:RFRB&RHB:O/A CNTRCTRS | | | | | |
| NON INFRA:RFRB&RHB:O/A OTHER EX | | | | | |
| NON INFRA: TRANSFERS | | | | | |
| NON INFRA: TRANS CUR | | | | | |
| NON INFRA: TRANS CAP | | | | | |
| NON INFRA: PAY FIN ASS | | | | | |
| NON INFRA: PAY FIN ASS CURRENT | | | | | |
| NON INFRA: PAY FIN ASS CAPITAL | | | | | |
| CONCESSIONAL LOANS - NON-INFRA | | | | | |
| NON INFRA:INTERNAL CHARGES | | | | | |
| NON INFRA:INTERN CHARGES CURRENT | | | | | |
| NON INFRA:INTERN CHARGES CAPITAL | | | | | |
| NON INFRA:DIR CHRG REV FND EXP | | | | | |
| NON INFRA:DIR CRG R/F TRNSF EXP | | | | | |
| NON INFRA:CARA EXPENDITURE | | | | | |
| NON INFRA:CARA EXPEND CURRENT | | | | | |
| NON INFRA:CARA EXPEND CAPITAL | | | | | |
| NON INFRA:LEASES | | | | | |
| NON INFRA:FINANCE LEASES (CAP) | | | | | |
| NON INFRA:OPERATING LEASES (CUR) | | | | | |

| NEW EXTRACT OF THE SEGMENT | | | | | |
|--|---|---|---|---|---|
| INFRASTRUCTURE SEGMENT COR5 VER 17.18.01 | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| EXPENDITURE | | | | | |
| NON INFRASTRUCTURE | | | | | |
| NON INFRASTRUCTURE: CURRENT | | | | | |
| NON INFRASTRUCTURE: CURRENT | | | | | |
| NON INFRA S/A CUR:FLEET SERVICES | | | | | |
| N/I S/A CUR:INV ASS DST OT MA&EQ | | | | | |
| N/I S/A CUR:INV ASS DST TRNS EQP | | | | | |
| NON INFRA/ST ALONE:CURRENT | | | | | |
| NON INFRA/ST ALONE:MINOR ASSETS | | | | | |
| NON INFRA S/A CUR:PRE&PORT BUILD | | | | | |
| NON INFRA S/A CUR:BIOLOG ASSETS | | | | | |
| NON INFRA S/A CUR:HERIT ASSETS | | | | | |
| NON INFRA S/A CUR:MACHINERY&EQP | | | | | |
| NON INFRA S/A CUR:TRANSP EQUIP | | | | | |
| NON INFRA S/A CUR:SOFT&INT ASSTS | | | | | |
| NON INFRA S/A CUR:SPEC MIL ASSTS | | | | | |
| NON INFRA/ST ALONE:PROPERTY PAYM | | | | | |
| NON INFRA MAINTENANCE & REPAIR | | | | | |
| NON INFRA MAINT&REP:OTH MACH&EQP | | | | | |
| NON INFRA MAINT&REP:TRANSP EQUIP | | | | | |
| NON INFRASTRUCTURE: CAPITAL | | | | | |
| NON INFRASTRUCTURE: CAPITAL | | | | | |
| NON INFRA/ST ALONE: CAPITAL | | | | | |
| NON INFRA S/A CAP:BIO ASSETS | | | | | |
| NON INFRA S/A CAP:HERIT ASSETS | | | | | |
| NON INFRA S/A CAP:LAND&SUB ASSTS | | | | | |
| NON INFRA S/A CAP:OTH MACH&EQP | | | | | |
| NON INFRA S/A CAP:TRANSP EQUIP | | | | | |
| NON INFRA S/A CAP:SOFT&INT ASSTS | | | | | |
| NON INFRA S/A CAP:SPEC MIL ASSTS | | | | | |
| NON INFRA:UPGRADE & ADDITIONS | | | | | |
| NON INFRA:UPGR&ADD:OUTS (CAP) | | | | | |
| N/INFRA:UPG&ADD:TRANSP EQUIPMENT | | | | | |
| N/INFRA:UPG&ADD:OTH MACH&EQUIPM | | | | | |
| N/INFRA:UPG&ADD:HERITAGE ASSETS | | | | | |
| N/INFRA:UPG&ADD:SPEC MILITARY AS | | | | | |
| N/INFRA:UPG&ADD:SOFTW & INT ASS | | | | | |
| NON INFRA:REFURB & REHAB | | | | | |
| NON INFRA:REFURB&REHAB:OUTS(CAP) | | | | | |
| N/INFRA:REF&REH:OTH MACH&EQUIPM | | | | | |
| NON INFRA: TRANSFERS | | | | | |
| NON INFRA:TRANS CUR | | | | | |
| NON INFRA:TRANS CAP | | | | | |
| NON INFRA: PAY FIN ASS | | | | | |
| NON INFRA:PAY FIN ASSETS | | | | | |
| NON INFRA:INTERNAL CHARGES | | | | | |
| NON INFRA:INTERN CHARGES CAPITAL | | | | | |
| NON INFRA:INTERN CHARGES CURRENT | | | | | |
| NON INFRA:DIRECT CHARGES | | | | | |
| NON INFRA:DIR CHRG REV FND EXP | | | | | |
| NON INFRA:DIR CRG R/F TRNSF EXP | | | | | |
| NON INFRA:CARA EXPENDITURE | | | | | |
| NON INFRA:CARA EXPEND CAPITAL | | | | | |
| NON INFRA:CARA EXPEND CURRENT | | | | | |
| NON INFRA:LEASES | | | | | |
| NON INFRA:FINANCE LEASES (CAP) | | | | | |
| NON INFRA:FIN LEASE OTH MACH&EQP | | | | | |
| NON INFRA:FIN LEASE TRANSPRT EQP | | | | | |
| NON INFRA:OPERATING LEASES (CUR) | | | | | |
| NON INFRA:OPER LEASE OTH MCH&EQP | | | | | |
| NON INFRA:OPER LEASES TRANSP EQP | | | | | |

ANNEXURE E

| OLD EXTRACT OF THE SEGMENT | | |
|---|-----------------------|---|
| INFRASTRUCTURE SEGMENT COR4 VER 16.17.03 | | |
| 1 | 2 | 3 |
| NON EXPENDITURE | | |
| | GEN ACC OF REC | |
| | GEN ACC OF VOTE | |
| | D/CHRG REV FND GEN AC | |
| | GEN ACC DONOR EXP | |
| | GEN ACC CARA EXP | |
| | GEN ACC TRADE REC | |
| | GEN ACC TRADE EXP | |
| | GEN ACC TRUST REC | |
| | GEN ACC TRUST EXP | |
| | RECEIPTS | |
| | RECEIPTS | |
| | ASSETS & LIABILITIES | |
| | ASSETS | |
| | LIABILITIES | |
| | NET ASSETS/EQUITY | |
| | CONVERSION | |

| NEW EXTRACT OF THE SEGMENT | | |
|---|------------------------|---|
| INFRASTRUCTURE SEGMENT COR5 VER 17.18.01 | | |
| 1 | 2 | 3 |
| NON EXPENDITURE | | |
| | GEN ACC CARA EXP | |
| | GEN ACC D/CHRG REV FND | |
| | GEN ACC DONOR EXP | |
| | GEN ACC OF REC | |
| | GEN ACC OF VOTE | |
| | GEN ACC TRADE EXP | |
| | GEN ACC OF TRUST FUNDS | |
| | RECEIPTS | |
| | RECEIPTS | |
| | ASSETS & LIABILITIES | |
| | ASSETS | |
| | LIABILITIES | |
| | NET ASSETS/EQUITY | |
| | CONVERSION | |