



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 *draft* 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 thereon on the respective segment. Definitions have been added to the Excel version of the *draft* 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:
 - The Committee has in the past allowed duplication of construction of capital assets items (Own Account and Outsourced). The duplication has since led incorrect use of items and therefore it has been removed.
 - All capital items under goods and services (for example **contr:upg&add oth infr ass; contr:ref&reh oth infr ass**), have been moved to payments for capital assets. This is to align the chart to the budget format (ENE/EPRE) as well as the Municipal Standard Chart of Accounts (mSCOA).
 - A 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

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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.

- Revenue, Expenditure and Assets & Liability codes which have been created and have not been used in the past three (3) financial years will be removed.
 - The term "Infrastructure" and "Non-Infrastructure" in the Item and Infrastructure segment has been adjusted to match the asset 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.*
 - Break-down allowed in the asset segment has been removed. This was done to facilitate category links between the Infrastructure, Asset 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.
 - The project segment for national departments has been amended to include the project details as tabled and approved in the ENE Infrastructure sheet.
 - The Appropriation Bill specifies budgets that have been tabled in parliament; the fund segment has been aligned to the bill.
6. Changes to the chart are discussed according to the affected segments of the chart. Please note that where applicable in each segment of the chart, all terminologies have been aligned to the changes introduced in the chart.
7. Reasons for the amendments to the SCOA are provided along with an illustration of the impact thereof. Items shown in **red** indicate that the item have been removed/deleted, **blue** indicates that the item have been changed/re-named, while **green** implies that a new item have been created/added.

FUND SEGMENT

8. The changes to the segment have been aligned to include all funding tabled and published in Appropriation and Division of Revenue Bills, and not only specific and exclusively appropriated and earmarked funds.

CURRENT 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 & FISHRIES					
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 APPROPRIATION BILL FUNDING				

OBJECTIVE SEGMENT

9. Programme structures of national and provincial departments were updated and aligned to the budget statements of departments as tabled in Parliament and the Legislature.

RESPONSIBILITY SEGMENT

10. 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.

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

ITEM SEGMENT

PAYMENTS

COMPENSATION OF EMPLOYEES

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

GOODS AND SERVICES

PREFAB&PORTABLE BUILDINGS<R5000

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

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

COM: AIRTIME & DATA

Item COM:CELL CONTRACT (SUBSCR&CALLS) has been renamed to COM: AIRTIME & DATA to in line with the Modified Cash Standard (MCS) issued in December 2015. Please refer to classification circular 16 issued 18 November 2016.

<u>CURRENT EXTRACT OF THE SEGMENT</u>			
<u>ITEM SEGMENT COR4 VER 16.17.03</u>			
3	4	5	POSTLEV
	GOODS AND SERVICES		N
	COMMUNICATION		N
	COM:CELL CONTRACT (SUBSCR&CALLS)		N

<u>NEW EXTRACT OF THE SEGMENT</u>			
<u>ITEM SEGMENT COR5 VER 17.18.01</u>			
3	4	5	POSTLEV
	GOODS AND SERVICES		N
	COMMUNICATION		N
	COM: AIRTIME & DATA		Y

CONTRACTORS

The following changes have been made under CONTRACTORS:

CONTRCTRS:BUILD&CONSTR INFRASTR

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.

CONTR:UPG&ADD OTH INFR ASS

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.

CONTR:REF&REH OTH INFR ASS

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.

CONTR:UPG&ADD NON INFR ASS

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.

CONTR:REF&REH NON INFR ASS

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.

CONTR:MNT&REP OTH FIXED STUCTURES

The item CONTR:MNT&REP OTH INFR ASS has been renamed to CONTR:MNT&REP OTH FIXED STUCTURES

CONTR:MNT&REP OTHER MACHINERY AND EQUIPMENT

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

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CURRENT EXTRACT OF THE SEGMENT				
ITEM SEGMENT COR4 VER 16.17.03				
3	4	5	POSTLEV	
		GOODS AND SERVICES		N
		CONTRACTORS		N
		CONTRCTRS:ARTISTS&PERFORMERS		N
		CONTRCTRS:AERIAL PHOTOGRAPHY		N
		CONTRCTRS:AUCTIONEERS		N
		CONTRCTRS:AUDIO-VISUAL SERVICE		N
		CONTRCTRS:BOTTLING & PACKAGING		N
		CONTRCTRS:BUILD&CONSTR INFRASTR		N
		CONTR:MNT&REP OTH INFR ASS		N
		CONTR:UPG&ADD OTH INFR ASS		N
		CONTR:REF&REH OTH INFR ASS		N
		CONTRCTRS:BORE WATERHOLE DRIL		N
		CONTRCTRS:CA SUAL LABOURERS		N
		CONTRCTRS:CURA TORS		N
		CONTRCTRS:EMPLOYEE WELLNESS		N
		CONTRCTRS:EVENT PROMOTERS		N
		CONTRCTRS:FIRE FIGHTING SERV		N
		CONTRCTRS:GRAPHIC DESIGNERS		N
		CONTRCTRS:MINT OF DECORATIONS		N
		CONTRCTRS:INTERIOR DECORATORS		N
		CONTRCTRS:PHOTOGRAPHER		N
		CONTRCTRS:MEDICAL SERVICES		N
		CONTRCTRS:SPORTS AND RECREATION		N
		CONTRCTRS:STAGE AND SOUND CREW		N
		CONTRCTRS:TRACNG AGNTS&DEBT COLL		N
		CONTRCTRS: TRNSPRT/ RELCTN CONTR		N
		CONTRCTRS:PLANT FLOWRS&OTHR DEC		N
		CONTRCTRS:PRES/RESTO/DISM/CL SER		N
		CONTRCTRS:SASSA PYMT CONTRACTORS		N
		CONTR:MNT&REP NON INFR ASS		N
		CONTR:UPG&ADD NON INFR ASS		N
		CONTR:REF&REH NON INFR ASS		N

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NEW EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR5 VER 17.18.01			
3	4	5	POSTLEV
GOODS AND SERVICES			N
CONTRACTORS			N
CONTRCTRS:ARTISTS&PERFORMERS			Y
CONTRCTRS:AERIAL PHOTOGRAPHY			Y
CONTRCTRS:AUCTIONEERS			Y
CONTRCTRS:AUDIO-VISUAL SERVICE			Y
CONTRCTRS:BOTTLING & PACKAGING			Y
CONTR:MNT&REP OTH FIXED STUCTURES			Y
CONTRCTRS:BORE WATERHOLE DRIL			Y
CONTRCTRS:CASUAL LABOURERS			Y
CONTRCTRS:CURATORS			Y
CONTRCTRS:EMPLOYEE WELLNESS			Y
CONTRCTRS:EVENT PROMOTERS			Y
CONTRCTRS:FIRE FIGHTING SERV			Y
CONTRCTRS:GRAPHIC DESIGNERS			Y
CONTRCTRS:MINT OF DECORATIONS			Y
CONTRCTRS:INTERIOR DECORATORS			Y
CONTRCTRS:PHOTOGRAPHER			Y
CONTRCTRS:MEDICAL SERVICES			Y
CONTRCTRS:SPORTS AND RECREATION			Y
CONTRCTRS:STAGE AND SOUND CREW			Y
CONTRCTRS:TRACNG AGNTS&DEBT COLL			Y
CONTRCTRS: TRNSPRT/ RELCTN CONTR			Y
CONTRCTRS:PLANT FLOWRS&OTHR DEC			Y
CONTRCTRS:PRES/RESTO/DISM/CL SER			Y
CONTRCTRS:SASSA PYMT CONTRACTORS			Y
CONTR:MNT&REP OTHER MACHINERY AND EQUIPMENT			Y

AGENCY&SUPRT/OUTSOURCED SERVICES

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

A&S/O/S:LEGAL SERVICES

A new item A&S/O/S:LEGAL SERVICES has been added under agency and outsourced for legal services.

A&S/O/S:PROFESSIONAL STAFF

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.

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<u>CURRENT EXTRACT OF THE SEGMENT</u>			
ITEM SEGMENT COR4 VER 16.17.03			
3	4	5	POSTLEV
		GOODS AND SERVICES	N
		AGENCY&SUPRT/OUTSOURCED SERVICES	N
		A&S/O SER:ADMIN&SUPPORT STAFF	N
		A&S/O SER:BURIAL SERVICES	N
		AGENCY&S/O SERV:NUTRITION SERV	N
		A&S/O/S:CENSUS/SURVEY FIELD STAF	N
		A&S/O/S:INMATES RECOVERY FEE	N
		A&S/O/S:INTERNAL AUDITORS	N
		A&S/O/S:LAND CLAIM VERIFICATION	N
		A&S/O/S:MED & CHEM WASTE REM	N
		A&S/O/S:NURSING STAFF	N
		A&S/O/S:PERSONNEL&LABOUR	N
		A&S/O/S:POST MORTEM	N
		A&S/O/S:PROFESSIONAL STAFF	N
		A&S/O/S:MEDICAL SERVICES	N
		A&S/O/S:RESEARCHER	N
		A&S/O/S:SECURITY SERVICES	N
		A&S/O/S:STEAM PROVISING	N
		A&S/O/S:VETERINARY SERVICES	N
		A&S/O/S:SOCIAL CARE SERVICES	N

NEW EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR5 VER 17.18.01			
3	4	5	POSTLEV
GOODS AND SERVICES			N
AGENCY & SUPRT/OUTSOURCED SERVICES			N
A&S/O SER:ADMIN&SUPPORT STAFF			Y
A&S/O SER:BURIAL SERVICES			Y
AGENCY&S/O SERV:NUTRITION SERV			Y
A&S/O/S:CENSUS/SURVEY FIELD STAF			Y
A&S/O/S:INMATES RECOVERY FEE			Y
A&S/O/S:INTERNAL AUDITORS			Y
A&S/O/S:LAND CLAIM VERIFICATION			Y
A&S/O/S:LEGAL SERVICES			Y
A&S/O/S:MED & CHEM WASTE REM			Y
A&S/O/S:NURSING STAFF			Y
A&S/O/S:PERSONNEL&LABOUR			Y
A&S/O/S:POST MORTEM			Y
A&S/O/S:MEDICAL SERVICES			Y
A&S/O/S:RESEARCHER			Y
A&S/O/S:SECURITY SERVICES			Y
A&S/O/S:STEAM PROVISING			Y
A&S/O/S:VETERINARY SERVICES			Y
A&S/O/S:SOCIAL CARE SERVICES			Y

INVENTORY:CHEMICALS,FUEL,OIL,GAS,WOOD AND COAL

The following changes have been made under INVENTORY:FUEL, OIL AND GAS:

INV:CHEMS,FUEL,OIL,GAS,WOOD&COAL

The item INV:FUEL, OIL AND GAS has been amended to INV:CHEMS,FUEL,OIL,GAS,WOOD&COAL. This is to include chemicals, fuel, oil, gas and wood and coal.

INV F&G:MEDICAL GAS

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.

INV F&G:WOOD & COAL

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

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CURRENT EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR4 VER 16.17.03			
3	4	5	POSTLEV
GOODS AND SERVICES			N
	INV:FUEL, OIL AND GAS		N
		INV F&G:CHEMICALS	N
		INV F&G:FUEL, OIL & LUBRICANTS	N
		INV F&G:MEDICAL GAS	N
		INV F&G:GAS	N

NEW EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR5 VER 17.18.01			
3	4	5	POSTLEV
GOODS AND SERVICES			N
	INV:CHEMS,FUEL,OIL,GAS,WOOD&COAL		N
		INV F&G:CHEMICALS	Y
		INV F&G:FUEL, OIL & LUBRCNTS	Y
		INV F&G:WOOD & COAL	Y
		INV F&G:GAS	Y

INV MAT&SUP:SPARES & ACCESS

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.

CURRENT EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR4 VER 16.17.03			
3	4	5	POSTLEV
GOODS AND SERVICES			N
	INV:MATERIALS & SUPPLIES		N
		INV MAT&SUP :BUILDING&CONSTR MAT	N
		INV MAT&SUP:ELECTRICAL SUPPLIES	N
		INV MAT&SUP:CAMPING MATERIAL	N
		INV MAT&SUP:HARDWARE	N
		INV MAT&SUP:IRRIGATION MATERIAL	N
		INV MAT&SUP:ROAD CONSTR&SUPPS	N
		INV MAT&SUP:ROAD SIGNS	N
		INV MAT&SUP:NOTICE BOARDS&SIGNS	N
		INV MAT&SUP:SPRT&RECRN CONSMBLS	N
		INV MAT&SUP:SPARES & ACCESS	N

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NEW EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR5 VER 17.18.01			
3	4	5	POSTLEV
		GOODS AND SERVICES	N
		INV:MATERIALS & SUPPLIES	N
		INV MAT&SUP :BUILDING&CONSTR MAT	Y
		INV MAT&SUP:ELECTRICAL SUPPLIES	Y
		INV MAT&SUP:CAMPING MATERIAL	Y
		INV MAT&SUP:HARDWARE	Y
		INV MAT&SUP:IRRIGATION MATERIAL	Y
		INV MAT&SUP:ROAD CONSTR&SUPPS	Y
		INV MAT&SUP:ROAD SIGNS	Y
		INV MAT&SUP:NOTICE BOARDS&SIGNS	Y
		INV MAT&SUP:SPRT&RECRN CONSMBLS	Y

INV MED:MEDICAL GAS

The item INV MED:MEDICAL GAS had been added under the category INV:MEDICAL SUPPLIES from the category INV:FUEL, OIL AND GAS

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CURRENT EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR4 VER 16.17.03			
3	4	5	POSTLEV
		GOODS AND SERVICES	N
		INV: MEDICAL SUPPLIES	N
		INV MED: ARTIFICIAL AIDS	N
		INV MED: APPLICATION SETS	N
		INV MED: BANDAGES & DRESSING	N
		INV MED: BLOOD-PRODUCT & PLASMA	N
		INV MED: CATHTRS, TUBES & URIN BAG	N
		INV MED: CONTRACEPTIVES	N
		INV MED: WHEELCHAIR CONSUMABLES	N
		INV MED: X-RAY CONSUMABLES	N
		INV MED: CRUTCHES	N
		INV MED: DENTAL CONSUMABLES	N
		INV MED: DISPOSABLE NAPPIES	N
		INV MED: FIRST AID KIT	N
		INV MED: GLOVES, DIS. SUNDRIES	N
		INV MED: HEART VALVES & PACEMKRS	N
		INV MED: HIV/AIDS TEST KITS	N
		INV MED: IMPLANTABLE SETS	N
		INV MED: IN VITRO DIAG TST STRPS	N
		INV MED: OCCUPATL THERPY CONSUM	N
		INV MED: OPTICL ITMS & HEARING AIDS	N
		INV MED: ORTHOPEDC ARTIFICIL LIMB	N
		INV MED: PATIENT CLOTHING	N
		INV MED: RADIO-ISOTOPES	N
		INV MED: RENAL DIALYSIS	N
		INV MED: STOMATHERAPY REQS	N
		INV MED: SURGICAL CONSUMABLES	N
		INV MED: SURGICAL, IMPLNT PROSTHSS	N
		INV MED: SURGICAL/MEDICAL SUPPLS	N
		INV MED: SUTURS, LIGATR & SKIN STPL	N
		INV MED: SYRINGES, NEEDLES	N
		INV MED: THERAPEUTICAL REQUISITS	N

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NEW EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR5 VER 17.18.01			
3	4	5	POSTLEV
GOODS AND SERVICES			N
INV:MEDICAL SUPPLIES			N
INV MED:ARTIFICIAL AIDS			Y
INV MED:APPLICATION SETS			Y
INV MED:BANDAGES&DRESSING			Y
INV MED:BLOOD-PRODUCT&PLASMA			Y
INV MED:CATHTRS, TUBES&URIN BAG			Y
INV MED:CONTRACEPTIVES			Y
INV MED:WHEELCHAIR CONSUMABLES			Y
INV MED:X-RAY CONSUMABLES			Y
INV MED:CRUTCHES			Y
INV MED:DENTAL CONSUMABLES			Y
INV MED:DISPOSABLE NAPPIES			Y
INV MED:FIRST AID KIT			Y
INV MED:GLOVES,DIS. SUNDRIES			Y
INV MED:HEART VALVES & PACEMKRS			Y
INV MED:HIV/AIDS TEST KITS			Y
INV MED:IMPLANTABLE SETS			Y
INV MED:IN VITRO DIAG TST STRPS			Y
INV MED:OCCUPATL THERPY CONSUM			Y
INV MED:OPTICL ITMS&HEARING AIDS			Y
INV MED:ORTHOPEDC ARTIFICIL LIMB			Y
INV MED:MEDICAL GAS			Y
INV MED:PATIENT CLOTHING			Y
INV MED:RADIO-ISOTOPES			Y
INV MED:RENAL DIALYSIS			Y
INV MED:STOMATHERAPY REQS			Y
INV MED:SURGICAL CONSUMABLES			Y
INV MED:SURGICAL,IMPLNT PROSTHSS			Y
INV MED:SURGICAL/MEDICAL SUPPLS			Y
INV MED:SUTURS, LIGATR&SKIN STPL			Y
INV MED:SYRINGES, NEEDLES			Y
INV MED:THERAPEUTICAL REQUISITS			Y

CONS:MATERIALS AND SUPPLIES

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 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.

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CURRENT EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR4 VER 16.17.03			
3	4	5	POSTLEV
		GOODS AND SERVICES	N
		CONS SUPPLIES	N
		CONS:GARDENING&FARMING SUPPLIES	N
		CONS: ANML FOOD& MED SUP	N
		CONS: GIFTS AND A WARDS	N
		CONS: UNIFORM & CLOTHING	N
		CONS:HOUSEHOLD SUPP	N
		CONS:FUEL SUPPLIES	N
		CONS:MATERIALS AND SUPPLIES	N
		CONS:CONTRACEPTIVES	N
		CONS:MEDICAL KIT	N
		CONS :TENT,FLAG&ACCESSORIES	N
		CONS:LABORATORIES CONS	N
		CONS:SECURITY ACCESS CONSS	N
		CONS:COMMUNICATION ACESSOR	N
		CONS:IT CONSSMBLES	N
		CONS:BAGS AND ACCESSORIES	N
		CONS:PHOTOGRAPHIC CONSS	N

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NEW EXTRACT OF THE SEGMENT				
ITEM SEGMENT COR5 VER 17.18.01				
3	4	5	6	POSTLEV
GOODS AND SERVICES				N
CONS SUPPLIES				N
CONS: ANML FOOD& MED SUP				Y
CONS: GIFTS AND AWARDS				Y
CONS: UNIFORM & CLOTHING				Y
CONS:HOUSEHOLD SUPP				N
CONS:FUEL SUPPLIES				N
CONS:MATERIALS AND SUPPLIES				N
CONS MAT&SUP :BUILD&CONST SUPP				Y
CONS MAT&SUP:NOTICE BOARDS&SIGNS				Y
CONS MAT&SUP:ELECTRICAL SPARES				Y
CONS:GARDENING&FARMING SUPPLIES				Y
CONS MAT&SUP:RECRN SUPPLIES				Y
CONS MAT&SUP:HARDWARES				Y
CONS:CONTRACEPTIVES				N
CONS:MEDICAL KIT				Y
CONS :TENT,FLAG&ACCESSORIES				Y
CONS:LABORATORIES CONS				Y
CONS:SECURITY ACCESS CONSS				Y
CONS:COMMUNICATION ACCESSOR				Y
CONS:IT CONSSMBLES				Y
CONS:BAGS AND ACCESSORIES				Y
CONS:PHOTOGRAPHIC CONSS				Y

OPERATING LEASES

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 FIXD STRCT

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

OPERATING LEASE:OTHER MACH&EQUIP

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

OPERATING LEASE:TRANSPORT EQUIP

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

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CURRENT EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR4 VER 16.17.03			
3	4	5	POSTLEV
GOODS AND SERVICES			N
OPERATING LEASES			N
OPERATING LEASES:INFRSTRCTR			Y
OPERATING LEASES:NON-INFRSTRCTR			Y

NEW EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR5 VER 17.18.01			
3	4	5	POSTLEV
GOODS AND SERVICES			N
OPERATING LEASES			N
OPERATING LEASE:BUILDINGS			Y
OPERATING LEASE:OTHER FIXD STRCT			Y
OPERATING LEASE:OTHER MACH&EQUIP			Y
OPERATING LEASE:TRANSPORT EQUIP			Y

PROPERTY PAYMENTS

The following changes have been made under PROPERTY PAYMENTS:

P/P:CONTRCTD UPG&ADD PROP

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.

P/P:CONTRCTD REF&REH PROP

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.

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CURRENT EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR4 VER 16.17.03			
3	4	5	POSTLEV
		GOODS AND SERVICES	N
		PROPERTY PAYMENTS	N
		P/P:GARDENING SERVICES	N
		P/P:CLEANING SERVICES	N
		P/P:COMMISION MUNICIPAL SERV	N
		P/P:DEEDS	N
		P/P:ELECTRCTY CMPLIANCE CERT	N
		P/P:FIRE PROTECTION	N
		P/P:FIRST AID	N
		P/P:GAS	N
		P/P:LAUNDRY SERVICES	N
		P/P:MANAGEMENT FEE	N
		P/P:PEST CNTRL/FUMIGATION SER	N
		P/P:SAFEGUARD&SECURITY	N
		P/P:CONTRCTD MAINT PROP	N
		P/P:CONTRCTD UPG&ADD PROP	N
		P/P:CONTRCTD REF&REH PROP	N
		P/P:MUNICIPAL SERVICES	N

NEW EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR5 VER 17.18.01			
3	4	5	POSTLEV
		GOODS AND SERVICES	N
		PROPERTY PAYMENTS	N
		P/P:GARDENING SERVICES	Y
		P/P:CLEANING SERVICES	Y
		P/P:COMMISION MUNICIPAL SERV	Y
		P/P:DEEDS	Y
		P/P:ELECTRCTY CMPLIANCE CERT	Y
		P/P:FIRE PROTECTION	Y
		P/P:FIRST AID	Y
		P/P:GAS	Y
		P/P:LAUNDRY SERVICES	Y
		P/P:MANAGEMENT FEE	Y
		P/P:PEST CNTRL/FUMIGATION SER	Y
		P/P:SAFEGUARD&SECURITY	Y
		P/P:CONTRCTD MAINT PROP	Y
		P/P:MUNICIPAL SERVICES	N

OPERATING PAYMENTS

The following changes have been made under PROPERTY PAYMENTS:

O/P:COMMISSION COLLECT TAXES

The item O/P:COMMISSION COLLECT TAXES has been removed as it has not been utilized by the department since the previous re-implementation

O/P:HARBOUR SERVICES, DOCK FEES

The item O/P:HARBOUR SERVICES, DOCK FEES has been removed as it has not been utilized by the department since the previous re-implementation

O/P:TKG OVER CNTRACTUAL OBLIGAT

The item O/P:TKG OVER CNTRACTUAL OBLIGAT has been removed as it has not been utilized by the department since the previous re-implementation

O/P:LAUNDRY SERVICES

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

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CURRENT EXTRACT OF THE SEGMENT				
ITEM SEGMENT COR4 VER 16.17.03				
3	4	5	6	POSTLEV
				N
			GOODS AND SERVICES	N
			OPERATING PAYMENTS	N
			O/P:ACHIEVEMENTS AND AWARDS	N
			O/P:CASH DISCOUNT:TEMP	N
			O/P:CLEANING SERVICES	N
			O/P:LAUNDRY SERVICES	N
			O/P:AIR CHARTER SERV&LANDNG RHT	N
			O/P:COMMISSION COLLECT TAXES	N
			O/P:COURIER & DELIVERY SERVS	N
			O/P:COMPETENCY CERT/ LICENSES	N
			O/P:FREIGHT SERVICES TRSPRT GOOD	N
			O/P:HARBOUR SERVICES, DOCK FEES	N
			O/P:HONORARIA (VOLUNTARY WORKERS)	N
			O/P:NONLIFE INSRNC PRM-TRY 12.1.2	N
			O/P:PRINTING&PUBLICATIONS SERV	N
			O/P:PROF BODIES, MEMB&SUBSC FEES	N
			O/P:RESETTLEMENT COST	N
			O/P:ROADWORTHY TESTS	N
			O/P:SCHOOL BOARDING/TUITION COST	N
			O/P:STORAGE SERVICES	N
			O/P:TKG OVER CNTRACTUAL OBLIGAT	N
			O/P:WARRENTIES & GUARANTEES	N
			O/P:WITNESS & RELATED COST	N

NEW EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR5 VER 17.18.01			
3	4	5	POSTLEV
GOODS AND SERVICES			N
OPERATING PAYMENTS			N
O/P:ACHIEVEMENTS AND AWARDS			Y
O/P:CASH DISCOUNT:TEMP			Y
O/P:LAUNDRY SERVICES			Y
O/P:AIR CHARTER SERV&LANDNG RGH			Y
O/P:COURIER & DELIVERY SERVS			Y
O/P: COMPETENCY CERT/ LICENSES			Y
O/P:FREIGHT SERVICES TRSPRT GOOD			Y
O/P:HONORARIA(VOLUNTARY WORKERS)			Y
O/P:NONLIFE INSRNC PRM-TRY12.1.2			Y
O/P:PRINTING&PUBLICATIONS SERV			Y
O/P:PROF BODIES,MEMB&SUBSC FEES			Y
O/P:RESETTLEMENT COST			Y
O/P:ROADWORTHY TESTS			Y
O/P:SCHOOL BOARDING/TUITION COST			Y
O/P:STORAGE SERVICES			Y
O/P:TKG OVER CNTRACTUAL OBLIGAT			Y
O/P:WARRENTIES & GUARANTEES			Y
O/P:WITNESS & RELATED COST			N

INTEREST AND RENT ON LAND

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

PAYMENTS FOR FINANCIAL ASSETS

14. 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 - ENE / EPRE

CURRENT PAYMENTS

COMPENSATION OF EMPLOYEES

GOODS AND SERVICES

INTEREST AND RENT ON LAND

TRANSFERS AND SUBSIDIES

PROVINCES AND MUNICIPALITIES

PROVINCES

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

BUILDINGS

OTHER FIXED STRUCTURES

MACHINERY AND EQUIPMENT

TRANSPORT EQUIPMENT

OTHER MACHINERY AND EQUIPMENT

HERITAGE ASSETS

SPECIALISED MILITARY ASSETS

BIOLOGICAL ASSETS

LAND AND SUB-SOIL ASSETS

SOFTWARE AND OTHER INTANGIBLE ASSETS

PAYMENTS FOR FINANCIAL ASSETS

CURRENT 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

15. 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.

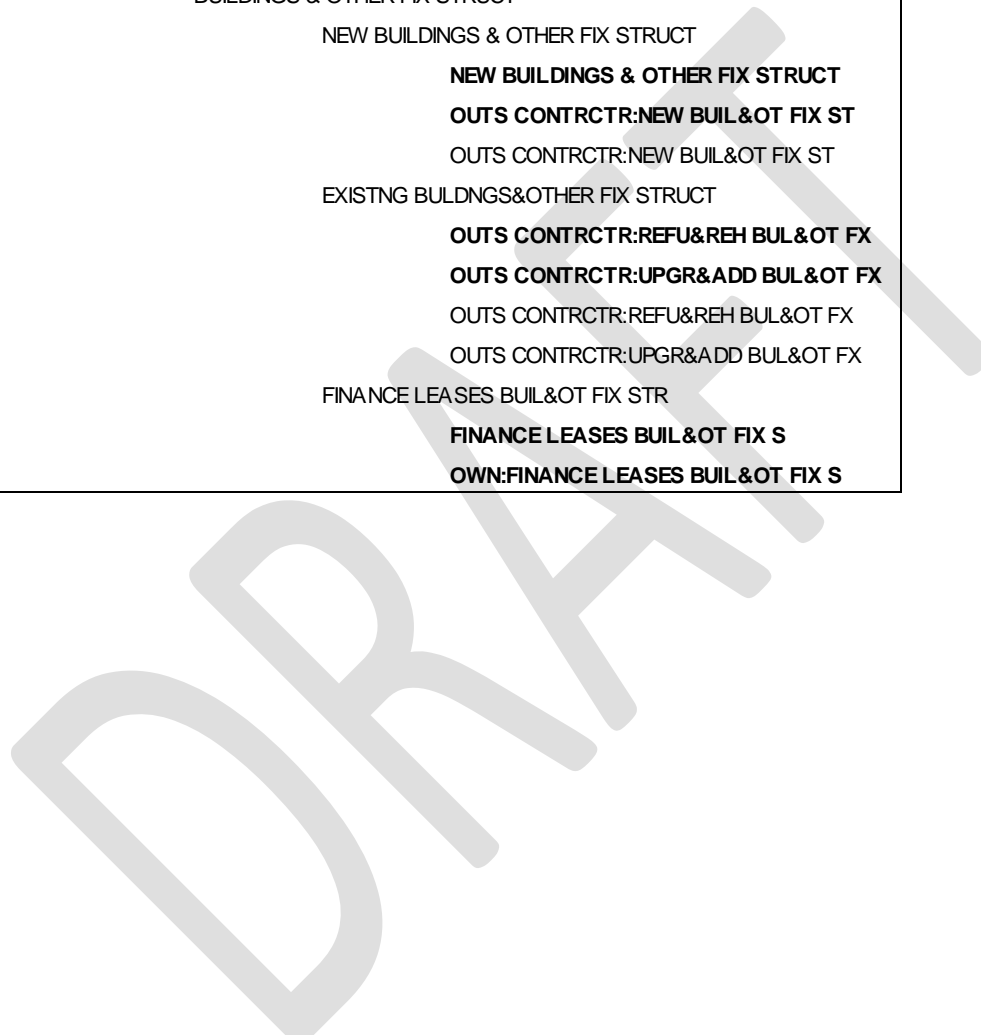
PURCHASE/CONSTRUCTION OF CAPITAL ASSETS

16. 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

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category will also be selectively distributed. Departments should submit the request to the SCOA Technical Committee for access.

<u>CURRENT EXTRACT OF THE SEGMENT</u>				
ITEM SEGMENT COR4 VER 16.17.03				
3	4	5	6	7
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 FIX ST				
OUTS CONTRCTR:NEW BUIL&OT FIX 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				



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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				
EXISTING BUILDINGS				
REFURB&REHAB:BUILDINGS				
UPGRADES & ADD:BUILDINGS				
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 OTHER FIXED STRUCTURES:TRAVEL AND SUBSISTENCE				
EXISTING OTHER FIXED STRUCTURES				
REFURB&REHAB:OTHER FIXED STRUCTURES				
UPGRADES & ADD:OTHER FIXED STRUCTURES				
FINANCE LEASES OT FIX STR				

RECEIPTS

17. 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.

ASSETS, LIABILITES AND EQUITY

18. 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.

ASSETS SEGMENT

19. The assets segment was amended to cater for the type of assets.

CURRENT EXTRACT OF THE SEGMENT	
ASSET 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

NEW EXTRACT OF THE SEGMENT	
ASSET 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

PROJECT SEGMENT

20. 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.

21. INFRASTRUCTURE SEGMENT

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

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

NEW EXTRACT OF THE SEGMENT						
ITEM SEGMENT COR5 VER 17.18.01						
1	2	3	4	5	6	POSTLEV
EXPENDITURE						N
INFRASTRUCTURE						N
EXISTING INFRASTRUCTURE						N
MAINTENANCE & REPAIR CURRENT						N
EX INFRA:MAINT&REP:BUILDINGS						Y
EX INFRA:MAINT&REP:OTHER FIXED STRUCTURES						Y
UPGRADE & ADDITIONS CAPITAL						N
EX INFRA:UPGR&ADD						N
EX INFRA:UPGRD&ADD:BUILDINGS						Y
EX INFRA:UPGRD&ADD:OTHER FIXED STRUCTURES						Y
REFURB & REHAB CAPITAL						N
EX INFRA:REFURB&REHAB						N
EX INFRA:RFRB&RHB:BUILDINGS						Y
EX INFRA:RFRB&RHB:OTHER FIXED STRUCTURES						Y
NEW INFRASTRUCTURE						N
NEW INFRASTRUCTURE CAPITAL						N
PURCHASE OF NEW INFRASTRUCTURE						Y
CONSTRUCTION						N
CONSTRUCTION - BUILDINGS						Y
CONSTRUCTION - OTHER FIXED STRUCTURES						Y
INFRASTRUCTURE TRANSFERS						N
INFRASTRUCTURE TRANSFERS CAPITAL						Y
INFRASTRUCTURE TRANSFERS CURRENT						Y
INFRASTRUCTURE: PAY FIN ASS						N
CONCESSIONAL LOANS-INFRASTRUCTURE						Y
INFRASTRUCTURE: LEASES						N
INFRA:FINANCE LEASES(CAP)						N
BUILDINGS:FINANCE LEASES(CAP)						Y
OTHER FIXED STRUCTURES:FINANCE LEASES(CAP)						Y
INFRA:OPERATING LEAS (CUR)						N
BUILDINGS:OPERATING LEASES(CAP)						Y
OTHER FIXED STRUCTURES:OPERATING LEASES(CAP)						Y

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

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NEW EXTRACT OF THE SEGMENT						
ITEM SEGMENT COR5 VER 17.18.01						
1	2	3	4	5	6	POSTLEV
EXPENDITURE						N
NON INFRASTRUCTURE						N
NON INFRASTRUCTURE: CURRENT						N
NON INFRASTRUCTURE: CURRENT						N
NON INFRA/STAND ALONE:CUR						Y
NON INFRA/STAND ALONE: MINOR ASSETS						Y
NON INFRA/STAND ALONE: PROPERTY PAYMENTS						Y
NON INFRA MAINTENANCE & REPAIR						N
NON INFRA MAINT&REPAIR (CUR)OTHER MACHINERY AND EQUIPMENT						Y
NON INFRA MAINT&REPAIR (CUR)TRANSPORT EQUIPMENT						Y
NON INFRASTRUCTURE: CAPITAL						N
NON INFRASTRUCTURE: CAPITAL						N
NON INFRASTRUCTURE: CAPITAL						Y
NON INFRA:UPGRADE & ADDITIONS						N
NON INFRA:UPGR&ADD:OUTS (CAP)						Y
NON INFRA:REFURB & REHAB						N
NON INFRA:REFURB&REHAB:OUTS(CAP)						Y
NON INFRA: TRANSFERS						N
NON INFRA:TRANS CUR						Y
NON INFRA:TRANS CAP						Y
NON INFRA: PAY FIN ASS						N
NON INFRA:PAY FIN ASSETS						Y
NON INFRA:IN NON-ASSETS RELATED						N
NON INFRA:INTERN CHARGES CAPITAL						Y
NON INFRA:INTERN CHARGES CURRENT						Y
NON INFRA:DIRECT CHARGES						N
NON INFRA:DIR CHRG REV FND EXP						Y
NON INFRA:DIR CRG R/F TRNSF EXP						Y
NON INFRA:CARA EXPENDITURE						N
NON INFRA:CARA EXPEND CAPITAL						Y
NON INFRA:CARA EXPEND CURRENT						Y
NON INFRA:LEASES						N
NON INFRA:FINANCE LEASES (CAP)						Y
NON INFRA:OPERATING LEASES (CUR)						Y

CURRENT EXTRACT OF THE SEGMENT			
ITEM SEGMENT COR4 VER 16.17.03			
1	2	3	POSTLEV
		NON EXPENDITURE	N
		GEN ACC OF REC	Y
		GEN ACC OF VOTE	Y
		D/CHRG REV FND GEN AC	Y
		GEN ACC DONOR EXP	Y
		GEN ACC CARA EXP	Y
		GEN ACC TRADE REC	Y
		GEN ACC TRADE EXP	Y
		GEN ACC TRUST REC	Y
		GEN ACC TRUST EXP	Y
		RECEIPTS	N
		RECEIPTS	Y
		ASSETS & LIABILITIES	N
		ASSETS	Y
		LIABILITIES	Y
		NET ASSETS/EQUITY	Y
		CONVERSION	Y

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

REGIONAL IDENTIFIER

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

Comments

Comments on the draft circular as well as the chart of accounts should be submitted to the Committee by close of business, **Monday 12 December 2016**. All comments should be emailed to the SCOA mailbox

Contact information

24. Please contact the SCOA project team via the **SCOA call centre 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.
25. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za/>

Regards,

SCOA Technical Committee

Date: 6 December 2016

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