



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 1

CHANGES TO THE STANDARD CHART OF ACCOUNTS (SCOA) – VERSION 4

PURPOSE

The purpose of this circular is to inform all government financial practitioners of the changes made to the SCOA with effect from 1 April 2013 of the 2013/2014 financial year.

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 Chart of Accounts (herein referred to as SCOA).

FUND SEGMENT

This segment has been aligned to the published Appropriation and Division of Revenue Bills for 2013.

OBJECTIVE SEGMENT

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

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.

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

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ITEM SEGMENT

PAYMENTS

1. COMPENSATION OF EMPLOYEES

1.1. Salaries and Wages Residents

Payments of stipends for 18(2) type learners forming part of the learnership programme, previously classified as **Goods and Services** is now classified as **Compensation of Employees**.

Old Item Lowest Level				Old Segment Detail No	New Item Lowest Level								New Segment Detail No
3	4	5	6		1	2	3	4	5	6	7	8	
GOODS AND SERVICES				3312	PAYMENTS								1
OPERATING PAYMENTS				3336	PAYMENTS								5
O/P:LEARNERSHIPS (18.2)				3936	COMPENSATION OF EMPLOYEES								63
O/P:LEARNERSHIPS (18.2)				5226	SALARIES AND WAGES								358
PRJ O/P:LEARNERSHIPS (18.2)				5227	SALARIES & WAGES:RESIDENTS								1113
					SAL&WAGES:PENSIONABLE(RES)								2828
					SAL&WAGES:NON PENSIONABLE(RES)								2829
					SAL&WAGES:COMPENS/CIRCUMSTAN:RES								3827
					S&W:LNRSP18.2/INTRN(RES)								4730

SCOA Technical Committee has reviewed the mapping of Learnership / Internship item between SCOA against PERSAL. Based on the guide that was provided by the Department of Labour (DOL) and the Department of Public Service and Administration (DPSA) this item was mapped to Compensation of Employees. SALARIES AND WAGES: LEARNERSHIP18.2/INTERNSHIP (RESIDENTS) was created for the mapping on PERSAL.

Departments are advised to align budgets to expenditure during the Adjustment (AENE / AEPRE) period.

1.2. Salaries and Wages Non Residents

Posting Items between Salaries and Wages and Non-Pensionable for Non Residential officials were not correctly captured.

Old Item Lowest Level								Old Segment Detail No	New Item Lowest Level							New Segment Detail No
1	2	3	4	5	6	7	8		1	2	3	4	5	6	7	
PAYMENTS								1	PAYMENTS							1
PAYMENTS								3291	PAYMENTS							5
COMPENSATION OF EMPLOYEES								3311	COMPENSATION OF EMPLOYEES							63
SALARIES AND WAGES								3316	SALARIES AND WAGES							358
SALARIES & WAGES:RESIDENTS								3354	SALARIES & WAGES:RESIDENTS							1113
SAL&WAGES:PENSIONABLE(RES)								3356	SAL&WAGES:PENSIONABLE(RES)							2828
SAL&WAGES:NON PENSIONABLE(RES)								3357	SAL&WAGES:NON PENSIONABLE(RES)							2829
SALARIES & WAGES NON RESIDENTS								3355	SALARIES & WAGES NON RESIDENTS							4736
S&W:OTH NN-PENS AL:FOR ALL SA OF								3366	SAL&WAGES:FOREIGN OFFICIALS							4737
S&W: F ALL SA OFF/CHILD								4185	S&W: LOC RECR PERS (NON-RES)							4738
S&W: F. ALL SA OFF:RENT,GAS&ELE								4186	S&W: FORGN ALL SA OFF:HR-DAY REM							4739
S&W: FORGN ALL SA OFF:DIFPOADCOS								4187	S&W: O/TIME LOC RECR PER(NON-RES)							4740
S&W: FORGN ALL OFF:COL ALL								4188	S&W:COL ADJUSTMENT-LOC RECR PERS							4741
SAL&WAGES:FOREIGN OFFICIALS								3358	S&W:OTH NN-PENS AL:FOR ALL SA OF							4742
COL ADJUSTMENTS-LRP								4189	S&W: F ALL SA OFF/CHILD							4743
OVERTIME LRP (NON RES)								4190	S&W: F. ALL SA OFF:RENT,GAS&ELE							4744
SALARIES & WAGES LRP (NON-RES)								4191	S&W: FORGN ALL SA OFF:DIFPOADCOS							4745
S&W: FORGN ALL SA OFF:HR-DAY REM								4192	S&W: FORGN ALL OFF:COL ALL							4746

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2. GOODS AND SERVICES

During the 2012/2013 financial year the SCOA committee introduced Own account and Outsourced classification principles. The Own account items were created as PRJ items. The previous PRJ items have been renamed to OWN items to eliminate the confusion between the PRJ items in the Item segment and the Project segment. The prefix OWN and OUTS will now be used to distinguish between Own Account and Outsourced items respectively. In short, OWN items are used when a department undertakes an activity using its own inputs (e.g. personnel, materials etc.) whereas OUTS items are used when a department outsources the activity.

2.1. Audit Cost: External

The item AUDIT COST EXT: REGULARITY has been added at level 5 under the item AUDIT COST: EXTERNAL. This item has been created to monitor separately the cost of regulatory audits from other audit services. Regulatory audits refer to audits conducted by the Auditor-General as prescribed by the constitution of South Africa (section 188 of the Constitution).

Old Item Lowest Level				Old Segment	New Item Lowest Level				New Segment
4	5	6	7	Detail No	4	5	6	7	Detail No
AUDIT COST:EXTERNAL				3340	AUDIT COST:EXTERNAL				344
AUDIT FEES:EXT CURRENT YEAR				3533	AUDIT COST EXT:REGULARITY				1084
AUDIT FEES:EXT CURRENT YEAR				4456	AUDIT FEES:EXT CURRENT YEAR				2702
PRJ AUDIT FEES:EXT CURRENT YEAR				4457	AUDIT FEES:EXT CURRENT YEAR				3620
AUDIT FEES:EXT DISBURSEMENTS				3534	OWN:AUDIT FEES:EXT CURRENT YEAR				3621
AUDIT FEES:EXT DISBURSEMENTS				4458	AUDIT FEES:EXT DISBURSEMENTS				2703
PRJ AUDIT FEES:EXT DISBURSEMENTS				4459	AUDIT FEES:EXT DISBURSEMENTS				3622
AUDIT FEES:EXT PREVIOUS YEAR				3535	OWN:AUDIT FEES:EXT DISBURSEMENTS				3623
AUDIT FEES:EXT PREVIOUS YEAR				4460	AUDIT FEES:EXT PREVIOUS YEAR				2704
PRJ AUDIT FEES:EXT PREVIOUS YEAR				4461	AUDIT FEES:EXT PREVIOUS YEAR				3624
OTHER AUDIT SERVICES:EXTERNAL				3365	OWN:AUDIT FEES:EXT PREVIOUS YEAR				3625
AUDIT FEES:EXT COMPUTER AUDITS				3536	AUDIT FEES:EXT COMPUTER AUDITS				1085
AUDIT FEES:EXT COMPU AUDITS				4462	AUDIT FEES:EXT COMPU AUDITS				2705
PRJ AUDIT FEES:EXT COMPU AUDITS				4463	OWN:AUDIT FEES:EXT COMPU AUDITS				2706
AUDIT FEES:EXT ENVIRONMNTL AUDIT				3537	AUDIT FEES:EXT ENVIRONMNTL AUDIT				1086
AUDIT FEES:EXT ENVRMNT AUDIT				4464	AUDIT FEES:EXT ENVRMNT AUDIT				2707
PRJ AUDIT FEES:EXT ENVRMNT AUDIT				4465	OWN:AUDIT FEES:EXT ENVRMNT AUDIT				2708
AUDIT FEES:EXT FORENSIC INVESTG				3538	AUDIT FEES:EXT FORENSIC INVESTG				1087
AUDIT FEES:EXT FOREN INVESTG				4466	AUDIT FEES:EXT FOREN INVESTG				2709
PRJ AUDIT FEES:EXT FOREN INVESTG				4467	OWN:AUDIT FEES:EXT FOREN INVESTG				2710
AUDIT FEES:EXT PERFORMANCE AUDIT				3539	AUDIT FEES:EXT PERFORMANCE AUDIT				1088
AUDIT FEES:EXT PRFRMNC AUDIT				4468	AUDIT FEES:EXT PRFRMNC AUDIT				2711
PRJ AUDIT FEES:EXT PRFRMNC AUDIT				4469	OWN:AUDIT FEES:EXT PRFRMNC AUDIT				2712

2.2. Computer Services

External computer services

The item EXT COMP SER: SYSTEM DEVELOP was previously only used by the National Treasury for payments related to systems development. The item is now open for use by all departments.

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Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
6	7	8		6	7	8	
EXT	COMP	SER:SYSTEM DEVELOP(NT)	3582	EXT	COMP	SER:SYSTEM DEVELOP	2687
	EXT	C/S:SYS DEV(NT):DEV OF SYTEM	3583		EXT	C/S:SYS DEV:DEV OF SYSTEM	3580
		EXT C/S:SYS DEV(NT):SYS DEV	4556			EXT C/S:SYS DEV:SYS DEV	4011
		PRJ EXT C/S:SYS DEV(NT):SYS DEV	4557			OWN:EXT C/S:SYS DEV:SYS DEV	4012
	EXT	C/S:SYS DEV(NT):IMPLEMENT	3584		EXT	C/S:SYS DEV:IMPLEMENT	3581
		EXT C/S:SYS DEV(NT):IMPLEMNT	4558			EXT C/S:SYS DEV:IMPLEMNT	4013
		PRJ EXT C/S:SYS DEV(NT):IMPLEMNT	4559			OWN:EXT C/S:SYS DEV:IMPLEMNT	4014
	EXT	C/S:SYS DEV(NT):APPL TRAINING	3585		EXT	C/S:SYS DEV:APPL TRAINING	3582
		EXT C/S:SYS DEV(NT):APPL TRAI	4560			EXT C/S:SYS DEV:APPL TRAI	4015
		PRJ EXT C/S:SYS DEV(NT):APPL TRAI	4561			OWN:EXT C/S:SYS DEV:APPL TRAI	4016
	EXT	C/S:SYS DEV(NT):MAINT. SYSTEM	3586		EXT	C/S:SYS DEV:MAINT. SYSTEM	3583
		EXT C/S:SYS DEV(NT):MAINT.SYS	4562			EXT C/S:SYS DEV:MAINT.SYS	4017
		PRJ EXT C/S:SYS DEV(NT):MAINT.SYS	4563			OWN:EXT C/S:SYS DEV:MAINT.SYS	4018
	EXT	C/S:SYS DEV(NT):OPERAT SUPPRT	3587		EXT	C/S:SYS DEV:OPERAT SUPPRT	3584
		EXT C/S:SYS DEV(NT):OPER SUPP	4564			EXT C/S:SYS DEV:OPER SUPP	4019
		PRJ EXT C/S:SYS DEV(NT):OPER SUPP	4565			OWN:EXT C/S:SYS DEV:OPER SUPP	4020
	EXT	C/S:SYS DEV(NT):POST IMP SUPP	3588		EXT	C/S:SYS DEV:POST IMP SUPP	3585
		EXT C/S:SYS DEV(NT):PST IMP S	4566			EXT C/S:SYS DEV:PST IMP S	4021
		PRJ EXT C/S:SYS DEV(NT):PST IMP S	4567			OWN:EXT C/S:SYS DEV:PST IMP S	4022

2.3. Consultant And Professional Services : Scientific And Technological Services

New items have been added under consultants professional services for science and technology activities expenditure. This item includes the cost associated with making use of consultants or professionals for Scientific and Technological Services.

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New Item Lowest Level				New Segment
4	5	6	7	Detail No
				4667
				4668
				4669
				4687
				4688
				4670
				4689
				4690
				4671
				4691
				4692
				4672
				4693
				4694
				4673
				4695
				4696
				4674
				4675
				4697
				4676
				4677
				4678
				4679
				4680
				4681
				4682
				4683
				4684
				4685
				4686

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2.4. Contractors

The Contractors: Maintenance and Repairs, Improvements of Other Infrastructure Assets item has been expanded to provide for one-on-one link with the infrastructure segment. The previous chart catered for one item for Maintenance and Repairs and Improvements (Upgrades and Additions, Refurbishments and Rehabilitations), which could be linked to multiple category in the project segment. The newly created items will ensure that the category links on the system can be enforced properly.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
CONTRACTORS			3349	CONTRACTORS			353
CONTR:MNT&REP,IMPRV OTH INFR ASS			3643	CONTR:MNT&REP OTH INFR ASS			1037
OUTS CONTRCTRS:MNT&REP O/INF AS			4667	OWN: CONTRCTRS:MNT&REP O/INF AS			2578
PROJ CONTRCTRS:M&T,IMP OT INF A			4668	OWN: CONTRCTRS:MNT&REP OT INF A			2579
				CONTR:UPG&ADD OTH INFR ASS			1038
				OWN CONTRCTRS:UPG&ADD OT INF A			2592
				CONTR:REF&REH OTH INFR ASS			1039
				OWN CONTRCTRS:REFB&REHB OT INF A			2553

2.5. Fleet Services

The items relating to the management and operation of departmental vehicle fleet has been moved from Travel and Subsistence, Inventory Other Consumables and Operating Payment to item FLEET SERVICES (F/SER). This will ensure that the full cost relating to the management of the departmental fleet is fully recorded and accounted for under FLEET SERVICES.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	7	8	Detail No	5	6	7	Detail No
TRAVEL AND SUBSISTENCE			3334	FLEET SERVICES			988
T&S DOM WITHOUT OP:GG VHCL			3899	F/SER: KILOMETERS			2469
T&S DOM WITHOUT OP:GG VHCL			5146	F/SER: KILOMETERS			3498
PRJ T&S DOM WITHOUT OP:GG VHCL			5147	OWN: F/SER: KILOMETERS			3499
T&S DOM WITH OP:GG VHCL			3906	F/SER: KILOMETERS			2469
T&S DOM WITH OP:GG VHCL			5158	F/SER: KILOMETERS			3498
PRJ T&S DOM WITH OP:GG VHCL			5159	OWN: F/SER: KILOMETERS			3499
INVENTORY OTHER CONSUMABLES			3328				
INV OTH CONS:LICENCE PLATES			3813	F/SER: LICENCE PLATES			2473
INV OTH CONS:LICENCE PLATES			5011	F/SERS:LICENCE PLATES			3490
PRJ INV OTH CONS:LICENCE PLATES			5012	OWN:F/SERS:LICENCE PLATES			3491
OPERATING PAYMENTS			3336				
O/P:CAR VALET & WASHING SERV			3957	F/SER:CAR VALET & WASHING SERV			2481
O/P:CAR VALET & WASHING SERV			5208	F/SER:CAR VALET & WASHING SERV			3474
PRJ O/P:CAR VALET & WASHING SERV			5209	OWN:F/SER:CAR VALT & WASHING SERV			3475

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Inventory

Inventory classification has been changed from use by all departments to be exclusively used by the “inventory Departments”. The principle was developed from the idea that items purchased that were core to the achievement of Departments’ service delivery objectives (its core mandate) would be classified as inventory. Management and control is still important for both inventory and consumables

Inventory is those items that will be:

- directly distributed or sold to individuals / entities outside the department; or
- will be used in a production process for a finished good that will be used by individuals / entities outside the department;
- goods used to benefit the community as a whole (e.g. ammunition for protection)

Inventory items will be limited to few departments and other departments will use consumable items. For the purpose of this circular, there are two distinguishable types of departments: “Inventory Departments” - those departments that will use inventory items for achieving the mandate of the department – and “Non-Inventory Departments” - those departments that will use consumable items as it does not relate to the mandate of the department.

2.6. Inventory: Clothing Materials And Accessories*

A new classification category for Inventory Clothing Material and Accessories has been created and clothing, material and accessories items have been moved to this classification. The items were previously captured under Inventory Other Consumables.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
INVENTORY:OTH CONSUMBLES			3328	INV:CLOTH MAT&ACCESSORIES			321
INV OTH CONS:CORPORATE GEAR			3835	INV CLOTH:CORPORATE GEAR			979
INV OTH CONS:CORPORATE GEAR			4987	INV CLOTH:CORPORATE GEAR			2450
PRJ INV OTH CONS:CORPORATE GEAR			4988	OWN:INV CLOTH:CORPORATE GEAR			2451
INV OTH CONS:UNIF&PROTEC CLTHING			3826	INV CLOTH:UNIF&PROTEC CLTHING			980
INV OTH CONS:UNIF&PROT CLTHI			5037	INV CLOTH:UNIF&PROT CLTHI			2452
PRJ INV OTH CONS:UNIF&PROT CLTHI			5038	OWN:INV CLOTH:UNIF&PROT CLTHI			2453
INV OTH CONS:NEEDLEWRK ACCESSRS			3817	INV CLOTH:NEEDLEWRK ACCESSRS			981
INV OTH CONS:NEEDLEWRK ACCES			5019	INV CLOTH:NEEDLEWRK ACCES			2454
PRJ INV OTH CONS:NEEDLEWRK ACCES			5020	OWN:INV CLOTH:NEEDLEWRK ACCES			2455

*** Inventory items will be limited to those departments that must have inventory in order to deliver on their mandate. Should the inventory items not be needed for a department to deliver on their service delivery mandate, then those departments are advised to use consumable items provided for in the chart of accounts.**

2.7. Inventory: Farming Supplies*

A new classification category for Inventory Farming Supplies has been created and most farming inventory material items have been moved to this classification. The items were previously captured under Inventory Other Consumables.

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Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
INVENTORY:OTH CONSUMBLES			3328	INV:FARMING SUPPLIES			322
INV OTH CONS:FARMING SUPPLIES			3838	INV FARM SUP:FARMNG SUP			972
INV OTH CONS:FARMING SUPPL			4993	INV FARM SUP:FARMNG SUPL			2436
PRJ INV OTH CONS:FARMING SUPPL			4994	OWN:INV FARM SUP:FARM SUP			2437
INV OTH CONS:FERTILIZER			3840	INV FARM SUP:FERTILIZER			973
INV OTH CONS:FERTILIZER			4997	INV FARM SUP:FERTLZR			2438
PRJ INV OTH CONS:FERTILIZER			4998	OWN:INV FARM SUP:FRITLZR			2439
INV OTH CONS:GARDENING SUPPLIES			3842	INV FARM SUP: GRDENG SUP			974
INV OTH CONS:GARDENING SUPPL			5001	INV FARM SUP:GARDENG SUP			2440
PRJ INV OTH CONS:GARDENING SUPPL			5002	OWN:INV FARM SUP:GARDNG SUP			2441
INV OTH CONS:INSECTICIDES			3843	INV FARM SUP:INSECTICID			975
INV OTH CONS:INSECTICIDES			5003	INV FARM SUP:INSECTCIDS			2442
PRJ INV OTH CONS:INSECTICIDES			5004	OWN:INV FARM SUP:INSECTCDS			2443
INV OTH CONS:LIVESTOCK&PL/CON/SA			3815	INV FARM SUP:LVSTCK&PL/CON			976
INV OTH CONS:LVSTCK&PL/CON/S			5015	INV FARM SUP:LVSTCK&PL/CON			2444
PRJ INV OTH CONS:LVSTCK&PL/CON/S			5016	OWN:INV FARM SUP:LVSTC/CON			2445
INV OTH CONS:LVSTK FODD&ANM FEED			3816	INV FARMSUP:LVSTK FOD&ANM			977
INV OTH CONS:LVST FOD&ANM FD			5017	INV FARM SUP:LVST FOD&ANM			2446
PRJ INV OTH CONS:LVST FOD&ANM FD			5018	OWN:INV FRM SUP:LVST FOD			2447
INV OTH CONS:SEEDS&SEEDLINGS			3822	INV FARM SUP:SEDS&SEED			978
INV OTH CONS:SEEDS&SEEDLINGS			5029	INV FARM SUP:SEEDS&SEDLN			2448
PRJ INV OTH CONS:SEEDS&SEEDLINGS			5030	OWN:INV FARM SUP:SEEDS&SEDLN			2449

** Inventory items will be limited to those departments that must have inventory in order to deliver on their mandate. Should the inventory items not be needed for a department to deliver on their service delivery mandate, then those departments are advised to use consumable items provided for in the chart of accounts.*

2.8. Inventory: Food And Food Supplies*

A new classification category for Inventory Food and Food Supplies has been created and most items have been moved to this classification. The items were previously used by all departments.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
INVENTORY:FOOD & FOOD SUPPLIES			3320	INVENTORY:FOOD & FOOD SUPPLIES			323
INV FOOD SUP:BABY&SPECIAL FOODS			3723	INV FOOD SUP:BABY&SPECIAL FOODS			965
INV FOOD SUP:BABY&SPEC FOODS			4809	INV FOOD SUP:BABY&SPEC FOODS			2422
PRJ INV FOOD SUP:BABY&SPEC FOODS			4810	OWN:INV FOOD SUP:BABY&SPEC FOODS			2423
INV FOOD SUP:BREAD&CONFECTIONERY			3724	INV FOOD SUP:BREAD&INVFECTIONER			966
INV FOOD SUP:BREAD&CONFECT			4811	INV FOOD SUP:BREAD&INVFECT			2424
PRJ INV FOOD SUP:BREAD&CONFECT			4812	OWN:INV FOOD SUP:BREAD&INVFECT			2425
INV FOOD SUP:EGGS&EGG PRODUCTS			3725	INV FOOD SUP:EGGS&EGG PRODUCTS			967
INV FOOD SUP:EGGS&EGG PRODC			4813	INV FOOD SUP:EGGS&EGG PRODC			2426
PRJ INV FOOD SUP:EGGS&EGG PRODC			4814	OWN:INV FOOD SUP:EGGS&EGG PRODC			2427
INV FOOD SUP:FRUIT&VEGETABLES			3726	INV FOOD SUP:FRUIT&VEGETABLES			968
INV FOOD SUP:FRUIT&VEGETABL			4815	INV FOOD SUP:FRUIT&VEGETABL			2428
PRJ INV FOOD SUP:FRUIT&VEGETABL			4816	OWN:INV FOOD SUP:FRUIT&VEGETABL			2429
INV FOOD SUP:GROCERIES			3727	INV FOOD SUP:GROCERIES			969
INV FOOD SUP:GROCERIES			4817	INV FOOD SUP:GROCERIES			2430
PRJ INV FOOD SUP:GROCERIES			4818	OWN:INVFOOD SUP:GROCERIES			2431
INV FOOD SUP:MEAT,POULTRY,FISH			3728	INV FOOD SUP:MEAT,POULTRY,FISH			970
INV FOOD SUP:MEAT,POULT,FISH			4819	INV FOOD SUP:MEAT,POULT,FISH			2432
PRJ INV FOOD SUP:MEAT,POULT,FISH			4820	OWN:INV FOOD SUP:MEAT,POULT,FISH			2433
INV FOOD SUP:MILK&MILK PRODUCTS			3729	INVFOOD SUP:MILK&MILK PRODUCTS			971
INV FOOD SUP:MILK&MILK PROD			4821	INV FOOD SUP:MILK&MILK PROD			2434
PRJ INV FOOD SUP:MILK&MILK PROD			4822	OWN:INV FOOD SUP:MILK&MILK PROD			2435

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2.9. Inventory: Fuel, Oil And Gas*

A new classification category for Inventory Fuel, Oil and Gas has been created and most items have been moved to this classification, Household and Medical gas were moved to consumable items. The items were previously used by all departments.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
INVENTORY:FUEL, OIL AND GAS			3321	INVENTORY:FUEL, OIL AND GAS			324
INV F&G:CHEMICALS			3730	INV F&G:CHEMICALS			962
INV F&G:CHEMICALS			4823	INV F&G:CHEMICALS			2416
PRJ INV F&G:CHEMICALS			4824	OWN:INV F&G:CHEMICALS			2417
INV F&G:FUEL, OIL & LUBRICANTS			3731	INV F&G:FUEL, OIL & LUBRICANTS			963
INV F&G:FUEL, OIL & LUBRCNTS			4825	INV F&G:FUEL, OIL & LUBRCNTS			2418
PRJ INV F&G:FUEL, OIL & LUBRCNTS			4826	OWN:INV F&G:FUEL, OIL & LUBRCNTS			2419
INV F&G:GENERAL GAS			3732	INV F&G:MEDICAL GAS			964
INV F&G:GENERAL GAS			4827	INV F&G:MEDICAL GAS			2420
PRJ INV F&G:GENERAL GAS			4828	OWN:INV F&G:MEDICAL GAS			2421
INV F&G:HOUSEHOLD GAS			3733				
INV F&G:HOUSEHOLD GAS			4829				
PRJ INV F&G:HOUSEHOLD GAS			4830				
INV F&G:MEDICAL GAS			3734				
INV F&G:MEDICAL GAS			4831				
PRJ INV F&G:MEDICAL GAS			4832				

** Inventory items will be limited to those departments that must have inventory in order to deliver on their mandate. Should the inventory items not be needed for a department to deliver on their service delivery mandate, then those departments are advised to use consumable items provided for in the chart of accounts.*

2.10. Inventory: Learner And Teacher Support Material*

A new classification category for Inventory Learner and Teacher Support Material has been created and most items have been moved to this classification. The items were previously used by all departments.

STANDARD CHART OF ACCOUNTS (SCOA) VERSION 4 – Circular 1 Issued 19 April 2013

Old Item Lowest Level				Old Segment	New Item Lowest Level				New Segment
4	5	6	7	Detail No	4	5	6	7	Detail No
INVENTORY:LEARN&TEACH SUPP MATER				3322	INV:LEARN&TEACH SUPP MATE				325
MEDIA COLLECTIONS				3735	INV MEDIA COLLECTIONS				960
INV MEDIA COLL:BOOKS/MAG/PUBLIC				3741	INV MEDIA COLL:SCHOOL BOOKS/MAG				2409
INV MEDIA COLL:BOOKS/MAG/PUB				4833	INV MEDIA COLL:SCHOOL BOOKS/MAG				3472
PRJ INV MEDIA COLL:BOOKS/MAG/PUB				4834	OWN:INV MEDIA COL:SCHOL BOOKS/M				3473
INV MEDIA COLL:LIBRARY MATERIAL				3742	INV MEDIA COL: LIBRARY MATERIAL				2410
INV MEDIA COLL:LIBRARY MATER				4835	INV MEDIA COL:LIBRRY MTERIAL				3470
PRJ INV MEDIA COLL:LIBRARY MATER				4836	OWN:INV MEDIA COL:LIBR MTRIAL				3471
INV MEDIA COLL:LIBRARY/MEDIA/FLM M				3743	INV MEDIA COL:SCHOOL LBRY/MEDIA				2411
INV MEDIA COLL:LB/MEDIA/FLM M				4837	INV MEDIA COL:SCHOO LB/MEDIA/FLM				3468
PRJ INV MEDIA COLL:LB/MEDIA/FLM M				4838	OWN:INV MEDIA COL:SCHO/MEDIA/FLM				3469
LEARNING SUPPORTING MATERIALS				3736	INVNTRY LERNG SUPORTNG MATRILS				961
INV LEARN SUP:CONS MATRL SUBJECTS				3737	INV LEARN SUP:SCHOO MATRL SUBJC				2412
INV LEARN SUP:CON MATRL SUBJ				4839	INV LEARN SUP:SCHOOL CON MATRL				3466
PRJ INV LEARN SUP:CON MATRL SUBJ				4840	OWN:INV LEARN SUP:SCHO CON MAT				3467
INV LEARN SUP:DURBLE MATRL SUBJ				3738	INV LEARN SUP:SCHOL DURBL MATRL				2413
INV LEARN SUP:DURBL MATR SUB				4841	INV LEARN SUP:SCHOOL DURBL MA				3464
PRJ INV LEARN SUP:DURBL MATR SUB				4842	OWN:INV LEARN SUP:SCHOL DURBL MA				3465
INV LEARN SUP:SCHOOL STATIONERY				3739	INV LEARN SUP:SCHOOL STATIONERY				2414
INV LEARN SUP:SCHOOL STAT				4843	INV LEARN SUP:SCHOOL STAT				3462
PRJ INV LEARN SUP:SCHOOL STAT				4844	OWN:INV LEARN SUP:SCHOOL STAT				3463
INV LEARN SUP:TEXT/PRESCRIBD BKS				3740	INV LEARN SUP:SCHOO TEXT/PRESCR				2415
INV LEARN SUP:TEXT/PRESC BKS				4845	INV LEARN SUP:SCHOOL TEXT/PRESC				3460
PRJ INV LEARN SUP:TEXT/PRESC BKS				4846	OWN:INV LEARN SUP:SCHO TEXT/PRE				3461

** Inventory items will be limited to those departments that must have inventory in order to deliver on their mandate. Should the inventory items not be needed for a department to deliver on their service delivery mandate, then those departments are advised to use consumable items provided for in the chart of accounts.*

2.11. Inventory: Material And Supplies*

A new classification category for Inventory Materials and Supplies has been created and most items have been moved to this classification. The items were previously captured under Inventory Other Consumables.

STANDARD CHART OF ACCOUNTS (SCOA) VERSION 4 – Circular 1 Issued 19 April 2013

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
INVENTORY:MATERIALS & SUPPLIES			3323	INV:MATERIALS & SUPPLIES			326
INV MAT&SUPPLIES:BATTERIES			3744	INV MAT&SUP:HARDWARE			4237
INV MAT&SUPPLIES:BATTERIES			4847	INV MAT&SUP:HARDWARE			4238
PRJ INV MAT&SUPPLIES:BATTERIES			4848	OWN:INV MAT&SUP:HARDWARE			4239
INV MAT&SUP :BUILDING&CONSTR MAT			3745	INV MAT&SUP :BUILDING&CONSTR MAT			951
INV MAT&SUPP:BUILDING&CONSTR MAT			4849	INV MAT&SUPP:BLDG&CONSTR MAT			2391
PRJ INV MAT&SUPP:BLDG&CONSTR MAT			4850	OWN:INV MAT&SUPP:BLDG&CONSTR MAT			2392
INV MAT&SUP:PAINTING MATERIAL			3749	INV MAT&SUP :BUILDING&CONSTR MAT			951
INV MAT&SUP:PAINTING MATER			4857	INV MAT&SUPP:BLDG&CONSTR MAT			2391
PRJ INV MAT&SUP:PAINTING MATER			4858	OWN:INV MAT&SUPP:BLDG&CONSTR MAT			2392
INV MAT&SUP:ELECTRICAL SUPPLIES			3747	INV MAT&SUP:ELECTRICAL SUPPLIES			952
INV MAT&SUP:ELECTRIC SUPPLIE			4853	INV MAT&SUP:ELECTRIC SUPPLIE			2393
PRJ INV MAT&SUP:ELECTRIC SUPPLIE			4854	OWN:INV MAT&SUP:ELECTRIC SUPPLIE			2394
INV MAT&SUP:NOTICE BOARDS&SIGNS			3746	INV MAT&SUP:NOTICE BOARDS&SIGNS			957
INV MAT&SUP:NOTIC BOARD&SIGN			4851	INV MAT&SUP:NOTIC BOARD&SIGN			2403
PRJ INV MAT&SUP:NOTIC BOARD&SIGN			4852	OWN:INV MAT&SUP:NOTIC BOARD&SIGN			2404
INV MAT&SUP:HARDWARE			3748	INV MAT&SUP:HARDWARE			4237
INV MAT&SUP:HARDWARE			4855	INV MAT&SUP:HARDWARE			4238
PRJ INV MAT&SUP:HARDWARE			4856	OWN:INV MAT&SUP:HARDWARE			4239
INV MAT&SUP:SPARES & ACCESSORIES			3750	INV MAT&SUP:SPARES & ACCESS			959
INV MAT&SUP:SPARES & ACCESS			4859	INV MAT&SUP:SPARES & ACCESS			2407
PRJ INV MAT&SUP:SPARES & ACCESS			4860	OWN:INV MAT&SUP:SPARES & ACCESS			2408
INVENTORY:OTH CONSUMBLES			3328				
INV OTH CONS:ROAD CONSTR&SUPPS			3820	INV MAT&SUP:ROAD CONSTR&SUPPS			955
INV OTH CONS:ROAD CONSTR&SUP			5025	INV MAT&SUP:ROAD CONSTR&SUP			2399
PRJ INV OTH CONS:ROAD CONSTR&SUP			5026	OWN:INV MAT&SUP:ROAD CONSTR&SUP			2400
INV OTH CONS:CAMPING MATERIAL			3833	INV MAT&SUP:CAMPING MATERIAL			953
INV OTH CONS:CAMPING MATER			4983	INV MAT&SUP:CAMPING MATER			2395
PRJ INV OTH CONS:CAMPING MATER			4984	OWN:INV MAT&SUP:CAMPING MATER			2396
INV OTH CONS:IRRIGATION MATERIAL			3844	INV MAT&SUP:IRRIGATION MATERIAL			954
INV OTH CONS:IRRIGATION MAT			5005	INV MAT&SUP:IRRIGATION MAT			2397
PRJ INV OTH CONS:IRRIGATION MAT			5006	OWN:INV MAT&SUP:IRRIGATION MAT			2398
INV OTH CONS:ROAD SIGNS			3821	INV MAT&SUP:ROAD SIGNS			956
INV OTH CONS:ROAD SIGNS			5027	INV MAT&SUP:ROAD SIGNS			2401
PRJ INV OTH CONS:ROAD SIGNS			5028	OWN:INV MAT&SUP:ROAD SIGNS			2402
INV OTH CONS:SPRT&RECRN CONSMBLS			3823	INV MAT&SUP:SPRT&RECRN CONSMBLS			958
INV OTH CONS:SPRT&RECRN CONS			5031	INV MAT&SUP:SPRT&RECRN CONS			2405
PRJ INV OTH CONS:SPRT&RECRN CONS			5032	OWN:INV MAT&SUP:SPRT&RECRN CONS			2406

** Inventory items will be limited to those departments that must have inventory in order to deliver on their mandate. Should the inventory items not be needed for a department to deliver on their service delivery mandate, then those departments are advised to use consumable items provided for in the chart of accounts.*

2.12. Inventory: Medical Supplies*

A new classification category for Inventory Medical Supplies has been created and most items have been moved to this classification. The items were previously used by all departments.

STANDARD CHART OF ACCOUNTS (SCOA) VERSION 4 – Circular 1 Issued 19 April 2013

Old Item Lowest Level				Old Segment	New Item Lowest Level				New Segment
4	5	6	7	Detail No	4	5	6	7	Detail No
INVENTORY:MEDICAL SUPPLIES				3324	INV:MEDICAL SUPPLIES				327
INV MED:ARTIFICIAL AIDS				3773	INV MED:ARTIFICIAL AIDS				941
INV MED:ARTIFICIAL AIDS				4865	INV MED:ARTIFICIAL AIDS				2373
PRJ INV MED:ARTIFICIAL AIDS				4866	OWN:INV MED:ARTIFICIAL AIDS				2374
INV MED:APPLICATION SETS				3774	INV MED:APPLICATION SETS				942
INV MED:APPLICATION SETS				4867	INV MED:APPLICATION SETS				2375
PRJ INV MED:APPLICATION SETS				4868	OWN:INV MED:APPLICATION SETS				2376
INV MED:BANDAGES&DRESSING				3775	INV MED:BANDAGES&DRESSING				943
INV MED:BANDAGES&DRESSING				4869	INV MED:BANDAGES&DRESSING				2377
PRJ INV MED:BANDAGES&DRESSING				4870	OWN:INV MED:BANDAGES&DRESSING				2378
INV MED:BLOOD-PRODUCT&PLASMA				3776	INV MED:BLOOD-PRODUCT&PLASMA				944
INV MED:BLOOD-PRODUCT&PLASMA				4871	INV MED:BLOOD-PRODUCT&PLA				2379
PRJ INV MED:BLOOD-PRODUCT&PLASMA				4872	OWN:INV MED:BLOOD-PRODUCT&PLA				2380
INV MED:CATHTRS, TUBES&URIN BAGS				3777	INV MED:CATHTRS, TUBES&URIN BAG				945
INV MED:CATHT,TUBE&URIN BAGS				4873	INV MED:CATHT,TUBE&URIN BAGS				2381
PRJ INV MED:CATHT,TUBE&URIN BAGS				4874	OWN:INV MED:CATHT,TUBE&URIN BAGS				2382
INV MED:CONTRACEPTIVES				3778	INV MED:CONTRACEPTIVES				946
INV MED CONTRA:FEMALE CONDOMS				3783	INV MED CONTRA:FEMALE CONDOMS				2383
INV MED CONTRA:FEMALE CONDOM				4875	OWN:INV MED CONTRA:FEMALE CONDOM				3458
PRJ INV MED CONTRA:FEMALE CONDOM				4876	OWN:INV MED CONTRA:FEMALE CONDOM				3459
INV MED CONTRA:MALE CONDOMS				3784	INV MED CONTRA:MALE CONDOMS				2384
INV MED CONTRA:MALE CONDOMS				4877	OWN:INV MED CONTRA:MALE CONDOMS				3456
PRJ INV MED CONTRA:MALE CONDOMS				4878	OWN:INV MED CONTRA:MALE CONDOMS				3457
INV MED:WHEELCHAIR CONSUMABLES				3779	INV MED:WHEELCHAIR CONSUMABLES				947
INV MED:WHEELCHAIR CONSUMAB				4879	INV MED:WHEELCHAIR CONSUMAB				2385
PRJ INV MED:WHEELCHAIR CONSUMAB				4880	OWN:INV MED:WHEELCHAIR CONSUMAB				2386
INV MED:X-RAY CONSUMABLES				3780	INV MED:X-RAY CONSUMABLES				948
INV MED:X-RAY CONSUMABLES				4881	INV MED:X-RAY CONSUMABLES				2387
PRJ INV MED:X-RAY CONSUMABLES				4882	OWN:INV MED:X-RAY CONSUMABLES				2388
INV MED:CRUTCHES				3781	INV MED:CRUTCHES				949
INV MED:CRUTCHES				4883	INV MED:CRUTCHES				2389
PRJ INV MED:CRUTCHES				4884	OWN:INV MED:CRUTCHES				2390
INV MED:DENTAL CONSUMABLES				3782	INV MED:DENTAL CONSUMABLES				950
INV MED:DENTAL CONSUMABLES				4885	INV MED:DENTAL CONSUMABLES				2353
PRJ INV MED:DENTAL CONSUMABLES				4886	OWN:INV MED:DENTAL CONSUMABLES				2354
INV MED:DISPOSABLE NAPPIES				3753	INV MED:DISPOSABLE NAPPIES				921
INV MED:DISPOSABLE NAPPIES				4887	OWN:INV MED:DISPOSABLE NAPPIES				2355
PRJ INV MED:DISPOSABLE NAPPIES				4888	OWN:INV MED:DISPOSABLE NAPPIES				2356
INV MED:FIRST AID KIT				3754	INV MED:FIRST AID KIT				922
INV MED:FIRST AID KIT				4889	OWN:INV MED:FIRST AID KIT				2357
PRJ INV MED:FIRST AID KIT				4890	OWN:INV MED:FIRST AID KIT				2358
INV MED:GLOVES,DIS. SUNDRIES				3755	INV MED:GLOVES,DIS. SUNDRIES				923
INV MED:GLOVES,DIS. SUNDRIES				4891	OWN:INV MED:GLOVES,DIS. SUNDRIES				2359
PRJ INV MED:GLOVES,DIS. SUNDRIES				4892	OWN:INV MED:GLOVES,DIS. SUNDRIES				2360
INV MED:HEART VALVES & PACEMKRS				3756	INV MED:HEART VALVES & PACEMKRS				924
INV MED:HEART VALVES&PACMKRS				4893	OWN:INV MED:HEART VALVES&PACMKRS				2361
PRJ INV MED:HEART VALVES&PACMKRS				4894	OWN:INV MED:HEART VALVES&PACMKRS				2362
INV MED:HIV/AIDS TEST KITS				3757	INV MED:HIV/AIDS TEST KITS				925
INV MED:HIV/AIDS TEST KITS				4895	OWN:INV MED:HIV/AIDS TEST KITS				2363
PRJ INV MED:HIV/AIDS TEST KITS				4896	OWN:INV MED:HIV/AIDS TEST KITS				2364
INV MED:IMPLANTABLE SETS				3758	INV MED:IMPLANTABLE SETS				926
INV MED:IMPLANTABLE SETS				4897	OWN:INV MED:IMPLANTABLE SETS				2365
PRJ INV MED:IMPLANTABLE SETS				4898	OWN:INV MED:IMPLANTABLE SETS				2366
INV MED:INTRAVENOUS FEEDS				3759	INV MED:INTRAVENOUS FEEDS				927
INV MED:INTRAVENOUS FEEDS				4899	OWN:INV MED:INTRAVENOUS FEEDS				2367
PRJ INV MED:INTRAVENOUS FEEDS				4900	OWN:INV MED:INTRAVENOUS FEEDS				2368
INV MED:OCCUPATL THERPY CONSUM				3760	INV MED:OCCUPATL THERPY CONSUM				928
INV MED:OCCUPATL THERPY CONS				4901	OWN:INV MED:OCCUPATL THERPY CONS				2369
PRJ INV MED:OCCUPATL THERPY CONS				4902	OWN:INV MED:OCCUPATL THERPY CONS				2370
INV MED:OPTICL ITMS&HEARING AIDS				3761	INV MED:OPTICL ITMS&HEARING AIDS				929
INV MED:OPTICL ITMS&HRNG AID				4903	OWN:INV MED:OPTICL ITMS&HRNG AID				2371
PRJ INV MED:OPTICL ITMS&HRNG AID				4904	OWN:INV MED:OPTICL ITMS&HRNG AID				2372
INV MED:ORTHOPEDC ARTIFICIL LIMB				3762	INV MED:ORTHOPEDC ARTIFICIL LIMB				930
INV MED:ORTHOPEDC ARTIF LIMB				4905	OWN:INV MED:ORTHOPEDC ARTIF LIMB				2333
PRJ INV MED:ORTHOPEDC ARTIF LIMB				4906	OWN:INV MED:ORTHOPEDC ARTIF LIMB				2334
INV MED:PATIENT CLOTHING				3763	INV MED:PATIENT CLOTHING				931
INV MED:PATIENT CLOTHING				4907	OWN:INV MED:PATIENT CLOTHING				2335
PRJ INV MED:PATIENT CLOTHING				4908	OWN:INV MED:PATIENT CLOTHING				2336
INV MED:RADIO-ISOTOPES				3764	INV MED:RADIO-ISOTOPES				932
INV MED:RADIO-ISOTOPES				4909	OWN:INV MED:RADIO-ISOTOPES				2337
PRJ INV MED:RADIO-ISOTOPES				4910	OWN:INV MED:RADIO-ISOTOPES				2338
INV MED:RENAL DIALYSIS				3765	INV MED:RENAL DIALYSIS				933
INV MED:RENAL DIALYSIS				4911	OWN:INV MED:RENAL DIALYSIS				2339
PRJ INV MED:RENAL DIALYSIS				4912	OWN:INV MED:RENAL DIALYSIS				2340
INV MED:STOMATHERAPY REQ				3766	INV MED:STOMATHERAPY REQ				934
INV MED:STOMATHERAPY REQ				4913	OWN:INV MED:STOMATHERAPY REQ				2341
PRJ INV MED:STOMATHERAPY REQ				4914	OWN:INV MED:STOMATHERAPY REQ				2342
INV MED:SURGICAL CONSUMABLES				3767	INV MED:SURGICAL CONSUMABLES				935
INV MED:SURGICAL CONSUMABLES				4915	OWN:INV MED:SURGICAL CONSUMABLES				2343
PRJ INV MED:SURGICAL CONSUMABLES				4916	OWN:INV MED:SURGICAL CONSUMABLES				2344
INV MED:SURGICAL,IMPLNT PROSTHSS				3768	INV MED:SURGICAL,IMPLNT PROSTHSS				936
INV MED:SURGICAL,IMPL PROSTH				4917	OWN:INV MED:SURGICAL,IMPL PROSTH				2345
PRJ INV MED:SURGICAL,IMPL PROSTH				4918	OWN:INV MED:SURGICAL,IMPL PROSTH				2346
INV MED:SURGICAL/MEDICAL SUPPLS				3769	INV MED:SURGICAL/MEDICAL SUPPLS				937
INV MED:SURGICL/MEDIC SUPPLS				4919	OWN:INV MED:SURGICL/MEDIC SUPPLS				2347
PRJ INV MED:SURGICL/MEDIC SUPPLS				4920	OWN:INV MED:SURGICL/MEDIC SUPPLS				2348
INV MED:SUTURS, LIGATR&SKIN STPL				3770	INV MED:SUTURS, LIGATR&SKIN STPL				938
INV MED:SUTRS, LIGTR&SKIN ST				4921	OWN:INV MED:SUTRS, LIGTR&SKIN ST				2349
PRJ INV MED:SUTRS, LIGTR&SKIN ST				4922	OWN:INV MED:SUTRS, LIGTR&SKIN ST				2350
INV MED:SYRINGES, NEEDLES				3771	INV MED:SYRINGES, NEEDLES				939
INV MED:SYRINGES, NEEDLES				4923	OWN:INV MED:SYRINGES, NEEDLES				2351
PRJ INV MED:SYRINGES, NEEDLES				4924	OWN:INV MED:SYRINGES, NEEDLES				2352
INV MED:THERAPEUTICAL REQUISITS				3772	INV MED:THERAPEUTICAL REQUISITS				940
INV MED:THERAPEUTICAL REQUIS				4925	OWN:INV MED:THERAPEUTICAL REQUIS				2331
PRJ INV MED:THERAPEUTICAL REQUIS				4926	OWN:INV MED:THERAPEUTICAL REQUIS				2332

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2.13. Inventory Medicine*

A new classification category for Inventory Medicine has been created and most items have been moved to this classification. The items were previously used by all departments.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
INVENTORY:	MEDICINE		3325	INV:	MEDICINE		328
	INV MEDI:ANTIRETROVIRAL DRUGS		3789		INV MEDI:ANTIRETROVIRAL DRUGS		913
	INV MEDI:ANTIRETROVIRAL DRUG		4927		INV MEDI:ANTIRETROVIRAL DRUG		2315
	PRJ INV MEDI:ANTIRETROVIRAL DRUG		4928		OWN:INV MEDI:ANTIRETROVIRAL DRUG		2316
	INV MEDI:ANIMAL MEDICINE		3790		INV MEDI:ANIMAL MEDICINE		914
	INV MEDI:ANIMAL MEDICINE		4929		INV MEDI:ANIMAL MEDICINE		2317
	PRJ INV MEDI:ANIMAL MEDICINE		4930		OWN:INV MEDI:ANIMAL MEDICINE		2318
	INV MEDI:MEDICINE OTHER		3791		INV MEDI:MEDICINE OTHER		915
	INV MEDI:MEDICINE OTHER		4931		INV MEDI:MEDICINE OTHER		2319
	PRJ INV MEDI:MEDICINE OTHER		4932		OWN:INV MEDI:MEDICINE OTHER		2320
	INV MEDI:MEDICINE MEDICAL DEPOT		3792		INV MEDI:MEDICINE MEDICAL DEPOT		916
	INV MEDI:MEDICINE MEDI DEPOT		4933		INV MEDI:MEDICINE MEDI DEPOT		2321
	PRJ INV MEDI:MEDICINE MEDI DEPOT		4934		OWN:INV MEDI:MEDICINE MEDI DEPOT		2322
	INV MEDI:ORAL CONTRACEPTIVES		3785		INV MEDI:ORAL CONTRACEPTIVES		917
	INV MEDI:ORAL CONTRACEPTIVES		4935		INV MEDI:ORAL CONTRACEPTIVES		2323
	PRJ INV MEDI:ORAL CONTRACEPTIVES		4936		OWN:INV MEDI:ORAL CONTRACEPTIVES		2324
	INV MEDI:TABLTS,CAPSLS&LOZENGs		3786		INV MEDI:TABLTS,CAPSLS&LOZENGs		918
	INV MEDI:TABS,CAPSLS&LOZENGs		4937		INV MEDI:TABS,CAPSLS&LOZENGs		2325
	PRJ INV MEDI:TABS,CAPSLS&LOZENGs		4938		OWN:INV MEDI:TABS,CAPSLS&LOZENGs		2326
	INV MEDI:ANIMAL VACCINES		3787		INV MEDI:ANIMAL VACCINES		919
	INV MEDI:ANIMAL VACCINES		4939		INV MEDI:ANIMAL VACCINES		2327
	PRJ INV MEDI:ANIMAL VACCINES		4940		OWN:INV MEDI:ANIMAL VACCINES		2328
	INV MEDI:VACCINES		3788		INV MEDI:VACCINES		920
	INV MEDI:VACCINES		4941		INV MEDI:VACCINES		2329
	PRJ INV MEDI:VACCINES		4942		OWN:INV MEDI:VACCINES		2330

** Inventory items will be limited to those departments that must have inventory in order to deliver on their mandate. Should the inventory items not be needed for a department to deliver on their service delivery mandate, then those departments are advised to use consumable items provided for in the chart of accounts.*

2.14. Medsas Inventory Interface*

A new classification category for MEDSAS Inventory Interface has been created and most items have been moved to this classification. The items were previously used by all departments.

STANDARD CHART OF ACCOUNTS (SCOA) VERSION 4 – Circular 1 Issued 19 April 2013

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
MEDSAS	INVENTORY	INTERFACE	3326	MEDSAS	INV	INTERFACE	329
	MEDSAS:	PRICE VARIANCE	3793		MEDSAS:	PRICE VARIANCE	906
		MEDSAS:PRICE VARIANCE	4943			MEDSAS:PRICE VARIANCE	2301
		PRJ MEDSAS:PRICE VARIANCE	4944			OWN:MEDSAS:PRICE VARIANCE	2302
	MEDSAS:	STOCK ISSUES	3794		MEDSAS:	STOCK ISSUES	907
		MEDSAS:STOCK ISSUES	4945			MEDSAS:STOCK ISSUES	2303
		PRJ MEDSAS:STOCK ISSUES	4946			OWN:MEDSAS:STOCK ISSUES	2304
	MEDSAS:	BREAKAGES & LOSSES	3795		MEDSAS:	MISC VARIANCE	908
		MEDSAS:BREAKAGES & LOSSES	4947			MEDSAS:MISC VARIANCE	2305
		PRJ MEDSAS:BREAKAGES & LOSSES	4948			OWN:MEDSAS:MISC VARIANCE	2306
	MEDSAS:	INTEREST STORES	3796		MEDSAS:	PURCHASE VARIANCE	909
		MEDSAS:INTEREST STORES	4949			MEDSAS:PURCHASE VARIANCE	2307
		PRJ MEDSAS:INTEREST STORES	4950			OWN:MEDSAS:PURCHASE VARIANCE	2308
	MEDSAS:	MISC VARIANCE	3797		MEDSAS:	STOCK PURCH GEN	910
		MEDSAS:MISC VARIANCE	4951			MEDSAS:STOCK PURCH GEN	2309
		PRJ MEDSAS:MISC VARIANCE	4952			OWN:MEDSAS:STOCK PURCH GEN	2310
	MEDSAS:	OVERHEAD RECOVERIES	3798		MEDSAS:	STOCK PURCH SYSTEM	911
		MEDSAS:OVERHEAD RECOVERIES	4953			MEDSAS:STOCK PURCH SYSTEM	2311
		PRJ MEDSAS:OVERHEAD RECOVERIES	4954			OWN:MEDSAS:STOCK PURCH SYSTEM	2312
	MEDSAS:	PURCHASE VARIANCE	3799		MEDSAS:	STORES SURPLUSES	912
		MEDSAS:PURCHASE VARIANCE	4955			MEDSAS:STORES SURPLUSES	2313
		PRJ MEDSAS:PURCHASE VARIANCE	4956			OWN:MEDSAS:STORES SURPLUSES	2314
	MEDSAS:	STOCK PURCH GEN	3800				
		MEDSAS:STOCK PURCH GEN	4957				
		PRJ MEDSAS:STOCK PURCH GEN	4958				
	MEDSAS:	STOCK PURCH SYSTEM	3801				
		MEDSAS:STOCK PURCH SYSTEM	4959				
		PRJ MEDSAS:STOCK PURCH SYSTEM	4960				
	MEDSAS:	STOCK RETURNS	3802				
		MEDSAS:STOCK RETURNS	4962				
		PRJ MEDSAS:STOCK RETURNS	4961				
	MEDSAS:	STORES SURPLUSES	3803				
		MEDSAS:STORES SURPLUSES	4963				
		PRJ MEDSAS:STORES SURPLUSES	4964				
	MEDSAS:	TRADING ACC RECEIPTS	3804				
		MEDSAS:TRADING ACC RECEIPTS	4965				
		PRJ MEDSAS:TRADING ACC RECEIPTS	4966				

** Inventory items will be limited to those departments that must have inventory in order to deliver on their mandate. Should the inventory items not be needed for a department to deliver on their service delivery mandate, then those departments are advised to use consumable items provided for in the chart of accounts.*

2.15. Inventory: Other Supplies*

A new classification category for Inventory Other Supplies has been created and most items have been moved to this classification. The items were previously captured under Inventory Military Stores and Inventory Other Consumables.

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Old Item Lowest Level						Old Segment	New Item Lowest Level						New Segment
4	5	6				Detail No	4	5	6	7		Detail No	
INVENTORY:MILITARY STORES						3327	INV:OTHER SUPPLIES						330
						3805						903	
						4967						2290	
						4968						3450	
						3806						3451	
						4969						2291	
						4970						3448	
						3807						3449	
						4971						2292	
						4972						3446	
						3808						3447	
						4973						2293	
						4974						3444	
						3809						3445	
						4975						2294	
						4976						3442	
						3810						3443	
						4977						2295	
						4978						3440	
INVENTORY:OTH CONSUMBLES						3328	OWN:INV MIL:WEAPONS & ARMAMENTS						3441
						3831						904	
						4979						2296	
						4980						2297	
						3855						4698	
						5068						4699	
						5069						4700	
						3819						4778	
						5023						4779	
						5024						4780	
						3811						902	
						5007						2288	
						5008						3454	
						3812						3455	
						5009						2289	
						5010						3452	

A new classification category for Inventory Assets for Distribution School Furniture and Equipment has been created. The item was previously captured under Assets (Minor and Major).

Old Item Lowest Level								Old Segment	New Item Lowest Level							New Segment
2	3	4	5	6	7	8		Detail No	4	5	6	7		Detail No		
ASSETS <R5000								3339	INV:OTHER SUPPLIES							330
								3414						905		
								3472						2298		
								3494						3438		
								5047						3439		
								4345								
PUR/CONST CAPITAL ASSETS								3303								
								3305								
								4036								
								4061						905		
								4120						2298		
								6164						3438		
								6165						3439		

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A new classification category for Inventory Assets for Distribution Municipal Dustbins and Library Materials has been created.

New Item Lowest Level				New Segment
4	5	6	7	Detail No
INV:	OTHER	SUPPLIES		330
	INV:	ASSTS FOR DSTR		905
		INV ASSTS DSTR:	MUN DUSTBINS	2299
			INV ASSTS DSTR:MUN DUSTBINS	3436
			OWN:INV ASSTS DSTR:MUN DUSTBINS	3437
		INV ASSTS DSTR:	LIBRARY MATERIAL	2300
			INV ASSTS DSTR:LIBRARY MATERIAL	3434
			OWN:INV ASSTS DSTR:LIBRRY MATERL	3435

** Inventory items will be limited to those departments that must have inventory in order to deliver on their mandate. Should the inventory items not be needed for a department to deliver on their service delivery mandate, then those departments are advised to use consumable items provided for in the chart of accounts.*

2.16. Consumables Supplies

A new classification category for Consumables has been created and most items have been moved to this classification. Consumables are goods that meet the definition of inventory but are not closely to the service delivery mandate of a department. The items were previously captured under different Inventory categories.

Consumable items can be used by both Inventory Departments and Non-Inventory Departments. Example: Medicine for patients will be classified as Inventory and medicine for personnel will be classified as consumable. This means that Department of Health will have access to both Inventory and Consumable items.

Management and control: irrespective of an item being inventory or consumable it is important that it is managed and controlled. Departmental policies and procedures should address this.

Consumables Supplies: Gardening Supplies

A new classification category for Gardening Supplies has been created and most items have been moved to this classification. The items were previously captured under Inventory Other Consumables.

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Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
4	5	6		4	5	6	
INVENTORY:OTH CONSUMBLES			3328	CONSUMABLES: SUPPLIES			331
	INV OTH CONS:	FARMING SUPPLIES	3838		CONS:	GARDENINGSUPPLIES	889
		INV OTH CONS:FARMING SUPPL	4993			CONS SUPP:GARDENING SUPPLIES	2281
	PRJ INV OTH CONS:	FARMING SUPPL	4994			OWN:CONS SUPP:GARDENING SUPPL	2282
	INV OTH CONS:	FERTILIZER	3840		CONS:	GARDENINGSUPPLIES	889
		INV OTH CONS:FERTILIZER	4997			CONS SUPP:GARDENING SUPPLIES	2281
	PRJ INV OTH CONS:	FERTILIZER	4998			OWN:CONS SUPP:GARDENING SUPPL	2282
	INV OTH CONS:	GARDENING SUPPLIES	3842		CONS:	GARDENINGSUPPLIES	889
		INV OTH CONS:GARDENING SUPPL	5001			CONS SUPP:GARDENING SUPPLIES	2281
	PRJ INV OTH CONS:	GARDENING SUPPL	5002			OWN:CONS SUPP:GARDENING SUPPL	2282
	INV OTH CONS:	INSECTICIDES	3843		CONS:	GARDENINGSUPPLIES	889
		INV OTH CONS:INSECTICIDES	5003			CONS SUPP:GARDENING SUPPLIES	2281
	PRJ INV OTH CONS:	INSECTICIDES	5004			OWN:CONS SUPP:GARDENING SUPPL	2282
	INV OTH CONS:	LIVESTOCK&PL/CON/SA	3815		CONS:	GARDENINGSUPPLIES	889
		INV OTH CONS:LVSTCK&PL/CON/S	5015			CONS SUPP:GARDENING SUPPLIES	2281
	PRJ INV OTH CONS:	LVSTCK&PL/CON/S	5016			OWN:CONS SUPP:GARDENING SUPPL	2282
	INV OTH CONS:	LVSTK FODD&ANM FEED	3816		CONS:	GARDENINGSUPPLIES	889
		INV OTH CONS:LVST FOD&ANM FD	5017			CONS SUPP:GARDENING SUPPLIES	2281
	PRJ INV OTH CONS:	LVST FOD&ANM FD	5018			OWN:CONS SUPP:GARDENING SUPPL	2282
	INV OTH CONS:	SEEDS&SEEDLINGS	3822		CONS:	GARDENINGSUPPLIES	889
		INV OTH CONS:SEEDS&SEEDLINGS	5029			CONS SUPP:GARDENING SUPPLIES	2281
	PRJ INV OTH CONS:	SEEDS&SEEDLINGS	5030			OWN:CONS SUPP:GARDENING SUPPL	2282
	INV OTH CONS:	IRRIGATION MATERIAL	3844		CONS:	GARDENINGSUPPLIES	889
		INV OTH CONS:IRRIGATION MAT	5005			CONS SUPP:GARDENING SUPPLIES	2281
	PRJ INV OTH CONS:	IRRIGATION MAT	5006			OWN:CONS SUPP:GARDENING SUPPL	2282

Consumables Supplies: Gifts and Awards

A new classification category for Gifts and Awards has been created and most items have been moved to this classification. The items were previously captured under Operating Payments.

Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
5	6			5	6		
O/P:GIFTS			3937	CONS: GIFTS AND AWARDS			890
		O/P:GIFTS	5228			CONS SUPP:GIFTS AND AWARDS	2283
		PRJ O/P:GIFTS	5229			OWN:CONS SUPP:GIFTS AND AWARDS	2284
O/P:ACHIEVEMENTS AND AWARDS			3944				
		O/P:ACHIEVEMENTS AND AWARDS	5243				
		PRJ O/P:ACHIEVEMENTS AND AWARDS	5242				

Consumable Supplies: Uniform and Clothing

A new classification category for Uniform and Clothing has been created and the inventory item has been moved to this classification.

Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
4	5	6		4	5	6	
INVENTORY:OTH CONSUMBLES			3328	CONS SUPPLIES			331
	INV OTH CONS:	UNIF&PROTEC CLTHING	3826		CONS:	UNIFORM & CLOTHING	4731
		INV OTH CONS:UNIF&PROT CLTHI	5037			CONS SUPP:UNIFORM & CLOTHING	4732
	PRJ INV OTH CONS:	UNIF&PROT CLTHI	5038			OWN:CONS SUPP:UNIFORM & CLOTHING	4733

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Consumable Supplies: Household Supplies

A new classification category for Household Supplies has been created and the inventory item has been moved to this classification.

Old Item Lowest Level			Old Segment	New Item Lowest Level				New Segment
4	5	6	Detail No	4	5	6	7	Detail No
INVENTORY:OTH CONSUMABLES			3328	CONS SUPPLIES				331
		INV OTH CONS:BROOMS&BRUSHES	3832	CONS:HOUSEHOLD SUPP				891
		INV OTH CONS:BROOMS&BRUSHES	4981				CONS HOUS SUP:BROOM&BRSH	2285
		PRJ INV OTH CONS:BROOMS&BRUSHES	4982				CONS HOUS SUP:BROOM&BRSH	3432
		INV OTH CONS:CROCKERY & CUTLERY	3836				OWN:CONS HOUS SUP:BROOM&BRSH	3433
		INV OTH CONS:CROCKERY&CUTLRY	4989				CONS HOUS SUP:LIN,CRCKRY&CUTLRY	2286
		PRJ INV OTH CONS:CROCKERY&CUTLRY	4990				CONS HOUS SUP:LIN,CRCKRY&CUTLRY	3430
		INV OTH CONS:LINEN	3814				OWN:CON HOUS SUP:LIN,CRCKRY&CUTL	3431
		INV OTH CONS:LINEN	5013				CONS HOUS SUP:LIN,CRCKRY&CUTLRY	2286
		PRJ INV OTH CONS:LINEN	5014				CONS HOUS SUP:LIN,CRCKRY&CUTLRY	3430
		INV OTH CONS:DISP PAPER/PLASTIC	3837				OWN:CON HOUS SUP:LIN,CRCKRY&CUTL	3431
		INV OTH CONS:DIS PAPER/PLAST	4991				CONS HOUS SUP:DISP PAPER/PLASTIC	2287
		PRJ INV OTH CONS:DIS PAPER/PLAST	4992				CONS HOUS SUP:DIS PAPER/PLAST	3428
		INV OTH CONS:PACKING MATERIAL	3818				OWN:CONS HOUS SUP:DIS PAPER/PLST	3429
		INV OTH CONS:PACKING MATER	5021				CONS HOUS SUP:PACKING MATERIAL	2262
		PRJ INV OTH CONS:PACKING MATER	5022				CONS HOUS SUP:PACKING MATER	3424
		INV OTH CONS:TOILETRIES	3824				OWN:CONS HOUS SUP:PACKING MATER	3425
		INV OTH CONS:TOILETRIES	5033				CONS HOUS SUP:TOILETRIES	2263
		PRJ INV OTH CONS:TOILETRIES	5034				CONS HOUS SUP:TOILETRIES	3422
		INV OTH CONS:TUBELGHTS&LGHT BULB	3825				OWN:CONS HOUS SUP:TOILETRIES	3423
		INV OTH CONS:TBLGHT&LGHT BLB	5035				CONS HOUS SUP:TUBELGHTS&LGHT BUL	2264
		PRJ INV OTH CONS:TBLGHT&LGHT BLB	5036				CONS HOUS SUP:TUBELGHTS&LGHT BUL	3420
		INV OTH CONS:WASH/CLEAN DETERGNT	3827				OWN:CONS HOUS SUP:TBLGHT&LGHT BL	3421
		INV OTH CONS:WASH/CLEAN DETE	5039				CONS HOUS SUP:WASH/CLEAN DETERGN	2265
		PRJ INV OTH CONS:WASH/CLEAN DETE	5040				CONS HOUS SUP:WASH/CLEAN DETE	3418
		INV OTH CONS:WATER	3828				OWN:CONS HOUS SUP:WASH/CLEAN DETE	3419
		INV OTH CONS:WATER	5041				CONS HOUS SUP:WATER	2266
		PRJ INV OTH CONS:WATER	5042				CONS HOUS SUP:WATER	3399
		INV OTH CONS:WOOD&COAL	3829				OWN:CONS HOUS SUP:WATER	3400
		INV OTH CONS:WOOD&COAL	5043				CONS HOUS SUP:WOOD&COAL	2267
		PRJ INV OTH CONS:WOOD&COAL	5044				CONS HOUS SUP:WOOD&COAL	3397
		INV OTH CONS:WORKPLAC DECORATION	3830				OWN:CONS HOUS SUP:WOOD&COAL	3398
		INV OTH CONS:WORKPLAC DECOR	5045				CONS HOUS SUP:WORKPLAC DECORATON	2268
		PRJ INV OTH CONS:WORKPLAC DECOR	5046				CONS HOUS SUP:WORKPLAC DECOR	3395
		INVENTORY:FOOD & FOOD SUPPLIES	3320				OWN:CONS HOUS SUP:WORKPLAC DECOR	3396
		INV FOOD SUP:BABY&SPECIAL FOODS	3723				CONS:HOUSEHOLD SUPP	891
		INV FOOD SUP:BABY&SPEC FOODS	4809				CONS HOUS SUP: GROCERIES	2261
		PRJ INV FOOD SUP:BABY&SPEC FOODS	4810				CONS HOUS SUP: GROCERIES	3426
		INV FOOD SUP:BREAD&CONFECTIONERY	3724				OWN:CONS HOUS SUP: GROCERIES	3427
		INV FOOD SUP:BREAD&CONFECT	4811				CONS HOUS SUP: GROCERIES	2261
		PRJ INV FOOD SUP:BREAD&CONFECT	4812				CONS HOUS SUP: GROCERIES	3426
		INV FOOD SUP:EGGS&EGG PRODUCTS	3725				OWN:CONS HOUS SUP: GROCERIES	3427
		INV FOOD SUP:EGGS&EGG PRODCT	4813				CONS HOUS SUP: GROCERIES	2261
		PRJ INV FOOD SUP:EGGS&EGG PRODCT	4814				CONS HOUS SUP: GROCERIES	3426
		INV FOOD SUP:FRUIT&VEGETABLES	3726				OWN:CONS HOUS SUP: GROCERIES	3427
		INV FOOD SUP:FRUIT&VEGETABL	4815				CONS HOUS SUP: GROCERIES	2261
		PRJ INV FOOD SUP:FRUIT&VEGETABL	4816				CONS HOUS SUP: GROCERIES	3426
		INV FOOD SUP:GROCERIES	3727				OWN:CONS HOUS SUP: GROCERIES	3427
		INV FOOD SUP:GROCERIES	4817				CONS HOUS SUP: GROCERIES	2261
		PRJ INV FOOD SUP:GROCERIES	4818				CONS HOUS SUP: GROCERIES	3426
		INV FOOD SUP:MEAT,POULTRY,FISH	3728				OWN:CONS HOUS SUP: GROCERIES	3427
		INV FOOD SUP:MEAT,POULT,FISH	4819				CONS HOUS SUP: GROCERIES	2261
		PRJ INV FOOD SUP:MEAT,POULT,FISH	4820				CONS HOUS SUP: GROCERIES	3426
		INV FOOD SUP:MILK&MILK PRODUCTS	3729				OWN:CONS HOUS SUP: GROCERIES	3427
		INV FOOD SUP:MILK&MILK PROD	4821				CONS HOUS SUP: GROCERIES	2261
		PRJ INV FOOD SUP:MILK&MILK PROD	4822				CONS HOUS SUP: GROCERIES	3426
							OWN:CONS HOUS SUP: GROCERIES	3427

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Consumables: Fuel supplies

A new classification category for Fuel Supplies has been created and the inventory item has been moved to this classification.

Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
4	5	6		4	5	6	
INVENTORY:FUEL, OIL AND GAS			3321	CONS:SUPPLIES			331
INV F&G:GENERAL GAS			3732	CONS:FUEL SUPPLIES			892
INV F&G:GENERAL GAS			4827	CONS SUPP:FUEL SUPPLIES			2269
PRJ INV F&G:GENERAL GAS			4828	OWN:CONS SUPP:FUEL SUPPLIES			2270
INV F&G:HOUSEHOLD GAS			3733				
INV F&G:HOUSEHOLD GAS			4829				
PRJ INV F&G:HOUSEHOLD GAS			4830				

Consumables Supplies: Building Materials and Supplies

A new classification category for Buildings, Material and Supplies has been created and the inventory item has been moved to this classification..

Old Item Lowest Level		Old Segment Detail No	New Item Lowest Level		New Segment Detail No
5	6		5	6	
INV OTH CONS:CAMPING MATERIAL		3833	CONS:BUILD,MAT & SUPPLIES		893
INV OTH CONS:CAMPING MATER		4983	CONS:BUILD,MAT & SUPPLIES		2271
PRJ INV OTH CONS:CAMPING MATER		4984	OWN:CONS:BUILD,MAT & SUPPLIES		2272
INV OTH CONS:ROAD CONSTR&SUPPS		3820	CONS:BUILD,MAT & SUPPLIES		893
INV OTH CONS:ROAD CONSTR&SUP		5025	CONS:BUILD,MAT & SUPPLIES		2271
PRJ INV OTH CONS:ROAD CONSTR&SUP		5026	OWN:CONS:BUILD,MAT & SUPPLIES		2272
INV OTH CONS:ROAD SIGNS		3821	CONS:BUILD,MAT & SUPPLIES		893
INV OTH CONS:ROAD SIGNS		5027	CONS:BUILD,MAT & SUPPLIES		2271
PRJ INV OTH CONS:ROAD SIGNS		5028	OWN:CONS:BUILD,MAT & SUPPLIES		2272
INV OTH CONS:FENCING MATERIAL		3839	CONS:BUILD,MAT & SUPPLIES		893
INV OTH CONS:FENCING MATER		4995	CONS:BUILD,MAT & SUPPLIES		2271
PRJ INV OTH CONS:FENCING MATER		4996	OWN:CONS:BUILD,MAT & SUPPLIES		2272
INV MAT&SUPPLIES:BATTERIES		3744	CONS:BUILD,MAT & SUPPLIES		893
INV MAT&SUPPLIES:BATTERIES		4847	CONS:BUILD,MAT & SUPPLIES		2271
PRJ INV MAT&SUPPLIES:BATTERIES		4848	OWN:CONS:BUILD,MAT & SUPPLIES		2272

Consumables Supplies: Contraceptives

A new classification category for Contraceptives has been created and the inventory items have been moved to this classification.

Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
4	5	6		5	6	7	
INV MED:CONTRACEPTIVES			3778	CONS:CONSTRACEPTIVES			894
INV MED CONTRA:FEMALE CONDOMS			3783	CONS CONTRA:FEMALE CONDOMS			2273
INV MED CONTRA:FEMALE CONDOM			4875	CONS CONTRA:FEMALE CONSDOM			3393
PRJ INV MED CONTRA:FEMALE CONDOM			4876	OWN:CONS CONTRA:FEMALE CONSDOM			3394
INV MED CONTRA:MALE CONDOMS			3784	CONS CONTRA:MALE CONDOMS			2274
INV MED CONTRA:MALE CONDOMS			4877	CONSCONTRA:MALE CONSDOMS			3391
PRJ INV MED CONTRA:MALE CONDOMS			4878	OWN:CONS CONTRA:MALE CONSDOMS			3392

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Consumable Supplies: First Aid Kit

A new classification category for First Aid Kit has been created and the inventory item has been moved to this classification.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
INVENTORY:MEDICAL SUPPLIES				CONS SUPPLIES			331
		INV MED:BANDAGES&DRESSING	3775			CONS :FIRST AID KIT	895
		INV MED:BANDAGES&DRESSING	4869			CONSS FIRST AID KIT	2275
		PRJ INV MED:BANDAGES&DRESSING	487			OWN:CONS FIRST AID KIT	2276
		INV MED:FIRST AID KIT	3754			CONS :FIRST AID KIT	895
		INV MED:FIRST AID KIT	4889			CONSS FIRST AID KIT	2275
		PRJ INV MED:FIRST AID KIT	489			OWN:CONS FIRST AID KIT	2276
		INV MED:GLOVES,DIS. SUNDRIES	3755			CONS :FIRST AID KIT	895
		INV MED:GLOVES,DIS. SUNDRIES	4891			CONSS FIRST AID KIT	2275
		PRJ INV MED:GLOVES,DIS. SUNDRIES	4892			OWN:CONS FIRST AID KIT	2276
INVENTORY: MEDICINE				CONS SUPPLIES			331
		INV MEDI:MEDICINE OTHER	3791			CONS :FIRST AID KIT	895
		INV MEDI:MEDICINE OTHER	4931			CONSS FIRST AID KIT	2275
		PRJ INV MEDI:MEDICINE OTHER	4932			OWN:CONS FIRST AID KIT	2276

Consumable Supplies: Flag

A new classification category for Flags has been created. This item is to be used by all departments.

New Item Lowest Level		New Segment
5	6	Detail No
CONS:FLAG		4713
	CONS:FLAG	4714
	OWN:CONS FLAG	4715

Consumable Supplies: Laboratories Consumable

A new classification category for Laboratories Consumables has been created and the inventory item has been moved to this classification.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
INVENTORY:OTH CONSUMBLES			332	CONS SUPPLIES			331
		INV OTH CONS:LABORATORY CHEMS	3811			CONS:LABORATORIES CONS	896
		INV OTH CONS:LABORATRY CHEMS	57			CONS: LABORATORIES CONS	2277
		PRJ INV OTH CONS:LABORATRY CHEMS	58			OWN:LABORATORIES CONSS	2278
		INV OTH CONS:LABORATORY SUPPLIES	3812			CONS:LABORATORIES CONS	896
		INV OTH CONS:LABORATORY SUPP	59			CONS: LABORATORIES CONS	2277
		PRJ INV OTH CONS:LABORATORY SUPP	51			OWN:LABORATORIES CONSS	2278

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Consumable Supplies: Security Access Consumables

A new classification category for Security Access Consumables has been created. This item is to be used by all departments.

New Item Lowest Level		New Segment Detail No
5	6	
CONS:SECURITY ACCESS CONSS		897
CONSS:SECURITY ACCESS CONSS		2279
OWN:CONSS:SECURITY ACCESS CONSS		2280

Supplies: Communication Accessories

A new classification category for Communication Accessories has been created and the inventory item has been moved to this classification. This item is to be used by all departments.

Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
4	5	6		4	5	6	
INVENTORY:OTH CONSUMBLES			332	CONS SUPPLIES			331
INV OTH CONS:CELLPHONE ACCESSOR			3834	CONS:COMMUNICATION ACCESSOR			898
INV OTH CONS:CELLPHONE ACCES			4985	CONS:COMMUNICATION ACCES			2259
PRJ INV OTH CONS:CELLPHONE ACCES			4986	OWN:CONS:COMMUNICATION ACCES			2260

Consumable Supplies: IT Consumables

A new classification category for Information Technology (IT) Consumables has been created and the inventory item has been moved to this classification. This item is to be used by all departments.

Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
4	5	6		4	5	6	
INVENTORY:STATIONERY & PRINTING			3329	CONS SUPPLIES			331
INV STA&PRNT:IT CONSBMBLES			3849	CONS:IT CONSSMBLES			899
INV STA&PRNT:IT CONSBMBLES			556	CONS :IT CONSSMBLES			2257
PRJ INV STA&PRNT:IT CONSBMBLES			557	OWN:CONS:IT CONSSMBLES			2258

Consumable Supplies: Bags and Accessories

A new classification category for Bags and Accessories has been created. This item is to be used by all departments

New Item Lowest Level		New Segment Detail No
5	6	
CONS:BAGS AND ACCESSORIES		900
CONS: BAGS AND ACCESSORIES		2255
OWN:CONS: BAGS AND ACCESSORIES		2256

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Consumable Supplies: Photographic Consumables

A new classification category for Photographic Consumables has been created and the inventory item has been moved to this classification.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
INVENTORY:STATIONERY & PRINTING			3329	CONS SUPPLIES			331
INV STA&PRNT:PHOTOGRAPHIC MAT			3852	CONS:PHOTOGRAPHIC CONSS			901
INV STA&PRNT:PHOTOGRAPHIC MAT			562	CONS:PHOTOGRAPHIC CONSS			2253
PRJ INV STA&PRNT:PHOTOGRAPHIC MAT			563	OWN:CONS:PHOTOGRAPHIC CONSS			2254

2.17. Consumables: Stationery, Printing and Office Supplies

A new classification category for Stationery, Printing and Office Supplies has been created and all items under Inventory Stationery and Printing have been moved to this classification. This item is for use by all departments.

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Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
4	5	6		4	5	6	
INVENTORY:STATIONERY & PRINTING			3329	CONS:STA,PRINT&OFF SUP			332
	INV STA&PRNT:	ART REQUIREMENTS	3845		CONS:SP&OS:	ART&DRAW	885
		INV STA&PRNT:ART REQUIREMENT	5048		CONS:SP&OS:ART&DRAW		2243
	PRJ INV STA&PRNT:	ART REQUIREMENT	5049		OWN:CONS:SP&OS:ART&DRAW		2244
	INV STA&PRNT:	AUDIO VIS MATERIALS	3846		CONS:AUDIO VISUAL	CONSS	881
		INV STA&PRNT:AUDIO VIS MATER	5050		CONS:SP&OS:AUDIO VISUAL		2251
	PRJ INV STA&PRNT:	AUDIO VIS MATER	5051		OWN:CONS:SP&OS:AUDIO VISUAL		2252
	INV STA&PRNT:	BINDING	3847		CONS:SP&OS:	STATIONERY	884
		INV STA&PRNT:BINDING	5052		CONS:SP&OS:STATIONERY		2245
	PRJ INV STA&PRNT:	BINDING	5053		OWN:CONS:SP&OS:STATIONERY		2246
	INV STA&PRNT:	BOOKS, JOURNALS ETC	3848		CON:SP&OS:	MAG/NEWS/JRNLS	883
		INV STA&PRNT:BOOKS,JOURN ETC	5054		CON:SP&OS:MAG/NEWS/JRNLS		2247
	PRJ INV STA&PRNT:	BOOKS,JOURN ETC	5055		OWN:CON:SP&OS:MAG/NEWS/JRNLS		2248
	INV STA&PRNT:	IT CONSBLES	3849		CON:IT CONSBLES		899
		INV STA&PRNT:IT CONSBLES	5056		CON :IT CONSBLES		2257
	PRJ INV STA&PRNT:	IT CONSBLES	5057		OWN:CON:IT CONSBLES		2258
	INV STA&PRNT:	DRAWING MATERIAL	3850		CON:SP&OS:	ART&DRAW	885
		INV STA&PRNT:DRAWING MATER	5058		CON:SP&OS:ART&DRAW		2243
	PRJ INV STA&PRNT:	DRAWING MATER	5059		OWN:CON:SP&OS:ART&DRAW		2244
	INV STA&PRNT:	MAGAZINES/NEWSPAPRS	3851		CON:SP&OS:	MAG/NEWS/JRNLS	883
		INV STA&PRNT:MAGAZ/NEWSPAPRS	5060		CON:SP&OS:MAG/NEWS/JRNLS		2247
	PRJ INV STA&PRNT:	MAGAZ/NEWSPAPRS	5061		OWN:CON:SP&OS:MAG/NEWS/JRNLS		2248
	INV STA&PRNT:	PHOTOGRAPHIC MAT	3852		CON:PHOTOGRAPHIC	CONS	901
		INV STA&PRNT:PHOTOGRAPHC MAT	5062		CON:PHOTOGRAPHC CONS		2253
	PRJ INV STA&PRNT:	PHOTOGRAPHC MAT	5063		OWN:CON:PHOTOGRAPHC CONS		2254
	INV STA&PRNT:	PRINTING DEPARTMNTL	3853		CON:SP&OS:	GOV PRIN	882
		INV STA&PRNT:PRINTING DEPART	5064		CON:SP&OS:GOV PRIN		2249
	PRJ INV STA&PRNT:	PRINTING DEPART	5065		OWN:CON:SP&OS:GOV PRIN		2250
	INV STA&PRNT:	GOVERNMENT PRINTER	3854		CON:SP&OS:	GOV PRIN	882
		INV STA&PRNT:GOVNMNT PRINTER	5067		CON:SP&OS:GOV PRIN		2249
	PRJ INV STA&PRNT:	GOVNMNT PRINTER	5066		OWN:CON:SP&OS:GOV PRIN		2250
	INV STA&PRNT:	STATIONERY	3855		CON:SP&OS:	STATIONERY	884
		INV STA&PRNT:STATIONERY	5068		CON:SP&OS:STATIONERY		2245
	PRJ INV STA&PRNT:	STATIONERY	5069		OWN:CON:SP&OS:STATIONERY		2246
	INV STA&PRNT:	PRINT CARTRIDGES	3856		CON:SP&OS:	PRNT CART	887
		INV STA&PRNT:PRINT CARTRIDGE	5070		CON:SP&OS:PRNT CART		2239
	PRJ INV STA&PRNT:	PRINT CARTRIDGE	5071		OWN:CON:SP&OS:PRNT CART		2240
	INV STA&PRNT:	PRINTING PAPER	3857		CON:SP&OS:	PRNTNG PAPR	888
		INV STA&PRNT:PRINTING PAPER	5072		CON:SP&OS:PRNTNG PAPR		2237
	PRJ INV STA&PRNT:	PRINTING PAPER	5073		OWN:CON:SP&OS:PRNTNG PAPR		2238

2.18. Property payments

Property Payments: Contractors

The Contractors: Maintenance and Repairs, Improvements of Property item has been expanded to provide for one on one link with the infrastructure segment. The previous chart catered for one item for Maintenance and Repairs and Improvements (Upgrades and Additions, Refurbishments and Rehabilitations), which could be linked to multiple category in the project segment. The newly created items will ensure that the category links on the system can be enforced properly.

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Old Item Lowest Level		Old Segment	New Item Lowest Level		New Segment
5	6	Detail No	5	6	Detail No
P/P:CONTRCTD MAINT, IMPROVE PROP			P/P:CONTRCTD MAINT, IMPROVE PROP		3872
OUTS P/P:CONTRACTD MAINT			OUTS P/P:CONTRACTD MAINT		5106
PRJ P/P:CONTRCTD MNT, IMPROVE			PRJ P/P:CONTRCTD MNT, IMPROVE		5107
			P/P:CONTRCTD UPG&ADD PROP		874
			OWN:P/P:CONTRCTD UPG&ADD		2196
			P/P:CONTRCTD REF&REH PROP		875
			OWN:P/P:CONTRCTD REFURB&REHAB		2195

Property Payments: Municipal Services Excluding (Excluding Rates and Taxes)

A new classification category Property Payments Municipal Services has been expanded to provide for itemised billing for Water, Electricity, Sewerage and Waste/Refuse removal. The items were previously included under one item Property Payments Municipal Services Excluding Rates and Taxes.

Old Item Lowest Level		Old Segment	New Item Lowest Level		New Segment
5	6	Detail No	5	6	7
P/P:MUNICIPAL SERV EXCL R&T		3871	P/P:MUNICIPAL SERVICES		876
P/P:MUNICIPAL SERV EXCL R&T		5104	P/P:WATER		2191
PRJ P/P:MUNICIPAL SERV EXCL R&T		5105	P/P:WATER		3389
			OWN:P/P:WATER		3390
			P/P:ELECTRICITY		2192
			P/P:ELECTRICITY		3387
			OWN:P/P:ELECTRICITY		3388
			P/P:SEWERAGE		2193
			P/P:SEWERAGE		3385
			OWN:P/P:SEWERAGE		3386
			P/P:WASTE/REFUSE REMOVAL		2194
			P/P:WASTE/REFUSE REMOVAL		3383
			OWN:P/P:WASTE/REFUSE REMOVAL		3384

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2.19. Travel and Subsistence

The term with or without Operator was removed from the Travel and Subsistence category

Travel and Subsistence Domestic: Transport and Shuttle Services

A new classification category Travel and Subsistence Transport has been created and most items have been moved to this classification.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
6	7	8	Detail No	6	7	8	Detail No
T&S:DOM:TRANPORT W/OUT OPERATOR			3895	T&S:DOM:TRANSPORT			2173
T&S DOM WITHOUT OP:CAR RENTAL			3896	T&S DOM:CAR RENTAL			3405
T&S DOM WITHOUT OP:CAR RENT			5140	T&S DOM :CAR RENT			3997
PRJ T&S DOM WITHOUT OP:CAR RENT			5141	OWN:T&S DOM:CAR RENT			3998
T&S DOM WITHOUT OP:KM ALL(OWN TR			3897	T&S DOM :KM ALL(OWN TR			3406
T&S DOM WITHOUT OP:KM AL(O-T			5142	T&S DOM :KM AL(O-T			3999
PRJ T&S DOM WITHOUT OP:KM AL(O-T			5143	OWN T&S DOM :KM AL(O-T			4000
T&S DOM WITHOUT OP: KM ALL(SMS>)			3898	T&S DOM:KM ALLOWANCE SMS			3407
T&S DOM WITHOUT OP:KM/A(SMS>			5144	T&S DOM:KM ALLOWANCE SMS			4001
PRJ T&S DOM WITHOUT OP:KM/A(SMS>			5145	OWN:T&S DOM:KM ALLOWANCE SMS			4002
T&S DOM WITHOUT OP:GG VHCL			3899				
T&S DOM WITHOUT OP:GG VHCL			5146				
PRJ T&S DOM WITHOUT OP:GG VHCL			5147				

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
6	7	8	Detail No	6	7	8	Detail No
T&S:DOM:TRANSPORT WITH OPERATOR			3900	T&S:DOM:TRANSPORT-SHUTTLE SRVCS			2174
T&S DOM WITH OP:OTR TRNS PROVID			3901	T&S DOM:OTR TRNS PROVID			3408
T&S DOM WITH OP:OTR TRNS PRO			5148	T&S DOM:OTR TRNS PROVID			3987
PRJ T&S DOM WITH OP:OTR TRNS PRO			5149	OWN:T&S DOM:OTR TRNS PROVID			3988
T&S DOM WITH OP:AIR TRANSPORT			3902	T&S DOM:AIR TRANSPORT			3409
T&S DOM WITH OP:AIR TRANSPRT			5150	T&S DOM:AIR TRANSPORT			3989
PRJ T&S DOM WITH OP:AIR TRANSPRT			5151	OWN:T&S DOM:AIR TRANSPORT			3990
T&S DOM WITH OP:RAILWAY TRANSPOR			3903	T&S DOM:RAILWAY TRANSPOR			3410
T&S DOM WITH OP:RAILWAY TRAN			5152	T&S DOM:RAILWAY TRANSPORT			3991
PRJ T&S DOM WITH OP:RAILWAY TRAN			5153	OWN:T&S DOM:RAILWAY TRANSPORT			3992
T&S DOM WITH OP:ROAD TRANSPORT			3904	T&S DOM:ROAD TRANSPORT			3411
T&S DOM WITH OP:ROAD TRANSPR			5154	T&S DOM:ROAD TRANSPORT			3993
PRJ T&S DOM WITH OP:ROAD TRANSPR			5155	OWN:T&S DOM:ROAD TRANSPORT			3994
T&S DOM WITH OP:WATER TRANSPORT			3905	T&S DOM:WATER TRANSPORT			3412
T&S DOM WITH OP:WATER TRANSP			5156	T&S DOM:WATER TRANSPORT			3995
PRJ T&S DOM WITH OP:WATER TRANSP			5157	OWN:T&S DOM:WATER TRANSPORT			3996
T&S DOM WITH OP:GG VHICL			3906				
T&S DOM WITH OP:GG VHICL			5158				
PRJ T&S DOM WITH OP:GG VHICL			5159				

Travel and Subsistence Foreign: Transport and Shuttle Services

A new classification category Travel and Subsistence Transport has been created and most items have been moved to this classification.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
6	7	8	Detail No	6	7	8	Detail No
T&S:FOREIGN:TRNSP W/OUT OPERATOR			3911997	T&S:FOREIGN:TRANSPORT			2167
T&S FORGN WITHOUT OP:CAR RENTAL			3912997	T&S FORGN:CAR RENTAL			3413
T&S FORGN WITHOUT OP:CAR REN			5168997	T&S FORGN:CAR RENTAL			3985
PRJ T&S FORGN WITHOUT OP:CAR REN			5169997	OWN:T&S FORGN:CAR RENTAL			3986
T&S FORGN W/OUT OP:KM ALL(OWN T)			3913997				
T&S FORGN W/OUT OP:KM AL(OT)			5170997				
PRJ T&S FORGN W/OUT OP:KM AL(OT)			5171997				

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Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
6	7	8	Detail No	6	7	8	Detail No
T&S FORGN:TRNS WITH OPERAT			3914	T&S FORGN:TRNS - SHUTTLE SERVICE			2168
T&S FORGN WITH OP:OTH TRNSP PROV			3915	T&S DOM:OTR TRNS PROVID			3408
T&S FORGN WITH OP:O/TRNS PRO			5172	T&S DOM:OTR TRNS PROVID			3987
PRJ T&S FORGN WITH OP:O/TRNS PRO			5173	OWN:T&S DOM:OTR TRNS PROVID			3988
T&S FORGN WITH OP:AIR TRANSPORT			3916	T&S FORGN:AIR TRANSPORT			3414
T&S FORGN WITH OP:AIR TRANSP			5174	T&S FORGN:AIR TRANSPORT			3977
PRJ T&S FORGN WITH OP:AIR TRANSP			5175	OWN:T&S FORGN:AIR TRANSPORT			3978
T&S FORGN WITH OP:RAILWAY TRANS			3917	T&S FORGN:RAILWAY TRANSPORT			3415
T&S FORGN WITH OP:RALWY TRAN			5176	T&S FORGN:RAILWAY TRANSPORT			3979
PRJ T&S FORGN WITH OP:RALWY TRAN			5177	OWN:T&S FORGN:RAILWAY TRANSPORT			3980
T&S FORGN WITH OP:ROAD TRANSPOR			3918	T&S FORGN:ROAD TRANSPORT			3416
T&S FORGN WITH OP:ROAD TRANS			5178	T&S FORGN:ROAD TRANSPORT			3981
PRJ T&S FORGN WITH OP:ROAD TRANS			5179	OWN:T&S FORGN:ROAD TRANSPORT			3982
T&S FORGN WITH OP:WATER TRANSPOR			3919	T&S FORGN:WATER TRANSPORT			3417
T&S FORGN WITH OP:WATER TRAN			5180	T&S FORGN:WATER TRANSPORT			3983
PRJ T&S FORGN WITH OP:WATER TRAN			5181	T&S FORGN:WATER TRANSPORT			3984

2.20. Operating Payments

A new classification category Operating Payments: Printing and Publication Services has been created and most items have been moved to this classification.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
4	5	6	Detail No	4	5	6	Detail No
INVENTORY:STATIONERY & PRINTING			3329	OPERATING PAYMENTS			339
INV STA&PRNT:BINDING			3847	O/P:PRINTING&PUBLICATIONS SERV			835
INV STA&PRNT:BINDING			5052	O/P:PRINTING&PUBLICAT SERV			2126
PRJ INV STA&PRNT:BINDING			5053	OWN:O/P:PRINTING&PUBLICAT SERV			2127

2.21. Interest and Rent on Land

Own account interest items have been removed because the interest portion is not capitalised to the cost of the project. Interest on Finance lease item has been removed from the Chart of Accounts. All interest paid is allocated to the FINANCE LEASES account, the separation of the interest portion was discontinued from 1 April 2012 (*see Chapter 8 of the Departmental Financial Reporting Framework Guide for 2012/2013 available on oag.treasury.gov.za*)

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Old Item Lowest Level				Old Segment Detail No	New Item Lowest Level			New Segment Detail No
3	4	5	6		3	4	5	
INTEREST AND RENT ON LAND					INTEREST AND RENT ON LAND			65
	INTEREST			3313	INTEREST			319
		INT PAID:LOC GOV ON WATER & ELEC		3352		INT PAID:LOC GOV ON WATER & ELEC		818
		INT PAID:LOC GOV-WATER &ELEC		3962		INT PAID:OVERDUE ACCOUNTS		819
		PRJ INT PAID:LOC GOV-WATER &ELEC		5264		INT PAID:ARREARS SALARY		820
		INT PAID:OVERDUE ACCOUNTS		5265		INT PAID:BANK OVERDRAFT		821
		INT PAID:OVERDUE ACCOUNTS		3963		INT PAID:PURCH&PAYABLES (MEDSAS)		822
		PRJ INT PAID:OVERDUE ACCOUNTS		5266		RENT ON LAND		320
		INT PAID:ARREARS SALARY		5267		RENT ON LAND		816
		INT PAID:ARREARS SALARY		3964		ROYALTY, EXPLOR&RIGHT OF USE		817
		PRJ INT PAID:ARREARS SALARY		5268				
		INT PAID:FINANCE LEASES		5269				
		INT PAID:FINANCE LEASES		3965				
		PRJ INT PAID:FINANCE LEASES		5270				
		INT PAID:BANK OVERDRAFT		5271				
		INT PAID:BANK OVERDRAFT		3966				
		PRJ INT PAID:BANK OVERDRAFT		5272				
		INT PAID:PURCH&PAYABLES (MEDSAS)		5273				
		INT PAID:PURCH&PAY (MEDSAS)		3967				
		PRJ INT PAID:PURCH&PAY (MEDSAS)		5274				
		RENT ON LAND		5275				
		RENT ON LAND		3353				
		RENT ON LAND		3384				
		PRJ RENT ON LAND		5276				
		ROYALTY, EXPLOR&RIGHT OF USE		5277				
		ROYALTY, EXPLOR&RIGHT OF USE		3385				
		PRJ ROYALTY, EXPLOR&RIGHT OF USE		5278				
				5279				

2.22. Payments for Financial Assets

Trading Entities items under payment category have been removed as the items have not been used for the intended purpose for the past three years.

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Items removed from the Chart							Old
2	3	4	5	6	7	Segment	
							Detail No
							3292
							3315
							5284
							5285
							3293
							3371
							3374
							3377
							5286
							3378
							5287
							3375
							3376
							5288
							3372
							3379
							5289
							3380
							3381
							5290
							3382
							5291
							3383
							5292
							3373
							5293
							3294
							3968
							3969
							3970
							5294
							3971
							5295
							3972
							3973
							5296
							3974
							3975
							5297
							3976
							3977
							5298
							3978
							5299
							3979
							5300
							3980
							5301

3. TRANSFERS AND SUBSIDIES

Transfer payment descriptions were aligned to the latest list of entities as per the PFMA schedules.

3.1. Households

A new classification category Bursaries (Research and Development) has been created for bursaries to household in achieving Scientific Post qualifications.

New Item Lowest Level						New Segment
2	3	4	5	6		Detail No
TRANSFERS AND SUBSIDIES						7
	HOUSEHOLDS (HH)					46
		H/H:OTHER TRANSFERS(CASH)				235
			H/H:BURSARIES(NON-EMPLOYEE)			4716
				H/H:BURSARIES(R&D)		4718

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4. RECEIPTS

4.1. Revenue for Financial Assets

Trading Entities items under receipts category have been removed as the items have not been used for the intended purpose for the past three years.

Old Item Lowest Level						Old Segment
1	2	3	4	5	6	Detail No
RECEIPTS						3
					TRAD ENT:SALES OF CAPITAL ASSETS	2741
					TRAD ENT:PROFIT ON SALE	2742
					TRD/E:P/T SLE BUILD&OTH FIX STRC	2743
					TRD/E:PROFIT SALE OF BUILDINGS	2751
					TRD/E:PROFIT SALE OF DWELLINGS	2754
					TRD/E:PROFIT SALE NON-RES BUILD	2755
					TRD/E:PROFIT SALE FIX STRUCTURES	2752
					TRD/E:PROFIT ON SALE ON WATER	2753
					TRD/E:PROFIT SALE MACH & EQUIP	2744
					TRD/E:PROFIT SALE OTH MACH&EQUIP	2746
					TRD/E:PROFIT SALE OTH MACH&EQUIP	2748
					TRD/E:PROFIT SALE FURN&OFF EQUIP	2749
					TRD/E:PROFIT SALE COMPUTER EQUIP	2750
					TRD/E:PROFIT SALE TRANSPORT EQP	2747
					TRD/E:P/T SLE SOFTW&OTH INTAN AS	2745

5. ASSETS SEGMENT

5.1. LEASED ASSETS

Finance lease items in the Item segment have been provided for under the appropriate category of the Major Capital Asset. However, with the introduction of the classification **INFRASTRUCTURE LEASES** in the Infrastructure segment, the Leased Asset category in the Asset segment has been removed to avoid duplication amongst the segments. When classifying lease transactions departments must use the Tangible/Intangible capital asset category.

Old Item Lowest Level		Old Segment	New Item Lowest Level		New Segment
1	2	Detail No	1	2	Detail No
LEASED ASSETS		502	TANGIBLE CAPITAL ASSETS		1
BUILDINGS&OTHER FIXED STRUCTURES		503	BUILD & OTHER FIXED STRUCTURES		5
INTANGIBLE ASSETS		504	MACHINERY & EQUIPMENT		6
LAND AND SUBSOIL ASSETS		505	HERITAGE ASSETS		7
OTHER MACHINERY AND EQUIPMENT		506	BIOLOGICAL ASSETS		8
TRANSPORT EQUIPMENT		507	SPECIALISED MILITARY ASS		9
			LAND & SUBSOIL ASSETS		10
			INTANGIBLE CAPITAL ASSETS		2
			SOFTW&INTANGIBLE CAPITAL ASSETS		11

5.2. TANGIBLE CAPITAL ASSETS

5.3. BUILDINGS AND OTHER FIXED STRUCTURES

5.6. NON-RESIDENTIAL BUILDINGS

Agriculture and Farm Structures

Agriculture Laboratories

A new item Agriculture laboratories has been added as part of groupings for Agricultural assets.

New Item Lowest Level					New Segment
1	2	3	4	5	Detail No
TANGIBLE CAPITAL ASSETS					1
BUILD & OTHER FIXED STRUCTURES					5
HERITAGE ASSETS					68
NON-RESIDENTIAL BUILDINGS					71
AGRICULTURE & FARM STRUCTURES					399
AGRICULTURE-LABORATORIES					465

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Universities, Colleges, Schools

Prefabricated and Portable Buildings item have been added under Universities, Colleges and Schools.

New Item Lowest Level				New Segment Detail No
1	2	3	4	
TANGIBLE CAPITAL ASSETS				1
	BUILD & OTHER FIXED STRUCTURES			5
		HERITAGE ASSETS		68
		NON-RESIDENTIAL BUILDINGS		71
		UNIVERSITIES, COLLEGES, SCHOOLS		391
			SCHOOLS	433
			HOSTELS	601
			HIGHER EDUCATION INSTITUTIONS	449
			SCHOOL: PREFAB & PORTABLE BUILD	452

Health Assets

Laboratories and Mortuaries items have been moved from the Non-Residential Buildings category to the Health Assets category. Prefabricated and Portable Building asset category has also been added as part of Health Assets

Clinic & Community Health Centre and Hospital & Ambulance Station have been removed as it was duplicated under the items grouped for Health assets.

Old Item Lowest Level				Old Segment Detail No	New Item Lowest Level						New Segment Detail No
1	2	3	4		1	2	3	4	5	6	
TANGIBLE CAPITAL ASSETS				1	TANGIBLE CAPITAL ASSETS						1
	BUILD & OTHER FIXED STRUCTURES			5		BUILD & OTHER FIXED STRUCTURES				5	
		NON-RESIDENTIAL BUILDINGS		238		HERITAGE ASSETS				68	
		CLINIC & COMMUNITY HEALTH CENTRE		265		NON-RESIDENTIAL BUILDINGS				71	
		HOSPITAL & AMBULANCE STATION		242		HEALTH ASSETS				393	
		MORTUARIES		246		HOSPITALS				412	
							HOSPITAL LEVEL 1 (DISTRICT HOSP)			432	
							HOSPITAL LEVEL 2 (REGIONAL HOSP)			413	
							HOSPITAL LEVEL 3 (CENTRAL HOSP)			414	
							HOSPITAL LEVEL 3 (TERTIARY HOSP)			415	
							SPECIALISED HOSPITAL			416	
							PRIMARY HEALTH CARE			417	
							COMMUNITY HEALTH CENTRES			418	
							CLINICS & COMMUNITY HEALTH CENTRE			419	
							OTHER HEALTH ASSETS			420	
							AMBULANCE STATIONS & BASE			421	
							HEALTH TRAINING FACILITY			422	
							ACCOMMODATION - DOCTORS & NURSES			423	
							HEALTH FORENSIC MORTUARY			424	
							HEALTH PHARMACEUTICAL DEPOTS			425	
							HEALTH TECHNOLOGY			426	
							HEALTH SUPPORTING INFRASTRUCTURE			427	
							SPORT REHABILITATION CENTRES			428	
							HEALTH-LABORATORIES			429	
							HEALTH: PREFAB & PORTABLE BUILD			430	
							MORTUARIES			431	

6. PROJECT SEGMENT

The Project segment has been changed to only identify projects within the Department, allowing for the allocation of all payment items to projects. This would make it possible to monitor the cost of both current and capital projects and departments will be in a position to list any type of project. For purposes of detailed reporting on infrastructure, individual projects will be linked to the appropriate reporting categories in the Infrastructure segment.

Provision has been made for recording of Research and Development (R&D) expenditure for both Projects and Stand Alone transactions.

New Item Lowest Level		SEGMENT DETAIL NO
1	2	
	PROJECTS	1
	PROJECT	3
	PRJ RESEARCH & DEVELOPMENT(S&T)	5
	NO PROJECTS (STAND ALONE)	2
	NO PROJECTS	4
	NP RESEARCH AND DEVELOPMENT(S&T)	7

7. REGIONAL IDENTIFIER SEGMENT

No changes have been made to the high level structure of this segment. The changes matched were captured using the latest report by the Demarcation Board

8. INFRASTRUCTURE SEGMENT

A new Infrastructure segment has been introduced specifically for reporting purposes (Economic Reporting Format). In essence the old Project segment has now been split into two segments, namely the new Infrastructure segment and the Project segment. This adjustment was required mainly for the following reasons:

- The introduction of category links requires the use of a segment where breakdown of posting items are not allowed. In the old Project segment, departments could create posting level projects within incorrect economic classification categories (for example current maintenance projects in capital project categories). This practice undermined the effectiveness of the category links. With the introduction of the Infrastructure segment departments will not be in a position to manipulate the category links in this way.
- In the previous Project segment departments had to duplicate projects within the different posting level categories (for example a project for the maintenance and repair of all elevators in a certain geographical area with an element of refurbishment of the shafts) in order to record the economic classification correctly. With the separation of the two segments this problem has now been addressed.

At the highest level the Infrastructure segment distinguishes between expenditure and non-expenditure (i.e. revenue, assets and liabilities) transactions. Expenditure is sub-classified into Infrastructure, which includes all previous infrastructure project payments and Non-Infrastructure categories.

The Infrastructure segment is centrally controlled and standardised for all departments with allowance for the further breakdown of posting level items. The segment provides for the economic classification of transactions and is fully aligned to the Infrastructure Reporting Model (IRM). Detail of projects previously recorded as posting levels must now be captured in the project segment.

The Infrastructure segment should be used as the main segment for deciding the economic classification and departments should structure their transactions such as to ensure that capturing starts with the Infrastructure segment. This will ensure optimal use of the category links and will limit the possibility of misclassification.

The purpose of the **infrastructure category type** is to provide the link between the posting level items in the **Infrastructure** segment and those in the **Item** segment of the chart. The **infrastructure category type** in the financial system ensures that the correct items in the Item segment is linked to the correct posting level projects in the Infrastructure segment, so ensuring correct classification and the elimination of inconsistencies. This link is pre-set in the systems environment, and when an **infrastructure category type** is identified a set of posting level items are provided in the Item segment that is linked to such category.

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8.1. Existing infrastructure

Existing infrastructure is further disaggregated to provide for own account and outsourced maintenance & repairs, upgrade & additions and refurbishment & rehabilitation, categories as defined in the IRM and within each category provision is made for outsourced and own account transactions.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
3	4	5	Detail No	3	4	5	Detail No
PRJ:EXISTING INFRASTRUC ASSETS			55	EXISTING INFRASTRUC ASSETS			17
MAINTENANCE & REPAIR CURRENT			93	MAINTENANCE & REPAIR CURRENT			18
MAINTENANCE & REPAIR CURRENT			96	EX INFR:MAINT&REP:OUTSOURCE(CUR)			30
OUTS MAINTENANCE&REPAIR CURRENT			97	EX INFR:MAINT&REP:OWN ACCOU(CUR)			31
UPGRADE & ADDITIONS CAPITAL			94	UPGRADE & ADDITIONS CAPITAL			19
UPGRADE & ADDITIONS CAPITAL			98	EX INFR:UPGRADE&ADD:OUTSOUR(CAP)			32
OUTS UPGRADE & ADDITIONS CAPITAL			99	EX INFR:UPGRADE&ADD:OWN ACC(CAP)			33
REFURB & REHAB CAPITAL			95	REFURB & REHAB CAPITAL			20
REFURB & REHAB CAPITAL			100	EX INFR:REFURB&REHAB:OUTSOU(CAP)			34
OUTS REFURB & REHAB CAPITAL			101	EX INFR:REFUR&REHA:OWN ACCO(CAP)			35

8.2. New Infrastructure Assets

A department may purchase a completely new infrastructure asset or have a project to construct new infrastructure. In both cases the expenditure incurred is capital in nature and should be classified under new infrastructure assets. A distinction is made at a lower level between purchased, constructed through outsourcing of the project and constructed using own account transactions.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
3	4	5	Detail No	4	5	5	Detail No
PRJ:NEW INFRASTRUC ASSETS(CAP)			79	NEW INFRASTRUC ASSETS CAPITAL			22
PRJ:NEW INFRASTRUC ASSETS(CAP)			80	CONSTRUCTION - OWN ACCOUNT(CAP)			38
NEW INFRSTRUC:NO PROJECT LISTED			115	PURCHASE OF NEW INFRASTRUCT(CAP)			36
OUTS PRJ:NEW INFRASTR ASSTS(CAP)			89	CONSTRUCTION - OUTSOURCED (CAP)			37

8.3. Infrastructure Payments for Financial Assets: Concessional Loans

A new category for Payments for financial assets has been added on infrastructure segment for concessional loans. Concessional loans are loans made by government department to entities for policy purposes.

New Item Lowest Level		New Segment
3	4	Detail No
INFRASTRUCTURE: PAY FIN ASS		24
CONCESSIONAL LOANS-INFRASTRUCTURE		39

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8.4. Infrastructure Leases: Finance and Operating

A new category for infrastructure Leases has been created to caters for both Finance and Operating Leases. The category is used to classify the monthly repayment as per the lease.

New Item Lowest Level		New Segment
3	4	Detail No
INFRASTRUCTURE: LEASES		71
INFRASTRUCTU:FINANCE LEASES(CAP)		104
INFRASTRUCT:OPERATING LEAS (CUR)		105

8.5. Non Infrastructure

This category is specifically for spending not directly related to the construction or purchase of infrastructure assets. Such spending can be either of a current or capital nature.

8.6. Non Infrastructure Current

This refers to payments for the purchase stand-alone goods and services and projects not related to infrastructure assets.

Old Item Lowest Level			Old Segment	New Item Lowest Level				Old Segment
1	2	3	Detail No	2	3	4	5	Detail No
PROJECTS			1	NON INFRASTRUCTURE				72
	NOT RELTED INFRASTRU ASS PRJ CUR		67	NON INFRASTRUCTURE: CURRENT				75
	N/INFR/ASS REL:PRJ CUR		73	NON INFRASTRUCTURE: CURRENT				76
	NON INFRA PROJECT CURRENT		108	NON INFRASTRUT/STAND ALONE CUR				95
STAND ALONE ITEM (NO PROJECTS)			2					
	NO PROJ S/ALONE CURRENT		102					
	NOT RELTED INFRASTRU ASS PRJ CUR		67	NON INFRA MAINTENANCE & REPAIR				77
	N/INFR/ASS REL:MAINT&REP PRJ CUR		74	NON INFRA MAINT&REPAIR:OUTS(CUR)				96
	OUTS N/INF/A REL:MNT&REP PRJ CUR		90	NON INFRA MAINT&REP:OWN ACC(CUR)				97

8.7. Non Infrastructure Capital

This refers to standalone purchases of capital asset and own account as well as outsourced capital (upgrade and additions and refurbishment and rehabilitation) spending of non-infrastructure.

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Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
1	2	3	Detail No	3	4	5	Detail No
PROJECTS			1	NON INFRASTRUCTURE: CAPITAL			78
	NOT RELTED INFRASTRU ASS PRJ CAP		68		NON INFRASTRUCTURE: CAPITAL		79
		N/INFR/ASS REL:PROJECT CAPITAL	69			NON INFRASTRUCT/STAND ALONE CAP	98
		NON INFRA PROJECT CAPITAL	109			NON INFRA: CAPITAL :OUTSOURCED	99
STAND ALONE ITEM (NO PROJECTS)			2			NON INFRA: CAPITAL:OWN ACCOUNT	100
	NO PROJ S/ALONE CAPITAL		103				
PROJECTS				NON INFRA:UPGRADE & ADDITIONS			80
	NOT RELTED INFRASTRU ASS PRJ CAP				NON INFRA:UPGR&ADDIT:OUTS(CAP)		101
		N/INFR/ASS REL:UPGRADE&ADD CAP	70			NON INFR:UPGR&ADDIT:OWN ACC(CAP)	102
		OUTS N/INFR/A REL:UPGRAD&ADD CAP	91	NON INFRA:REFURB & REHAB			81
		N/INFR/ASS REL:REFURB&REHAB CAP	71		NON INF:REFURB&REHAB:OUTS(CAP)		103
		OUTS N/INFR/ASS REL:REF&REH CAP	92		NON INF:REFURB&REHAB:OWN AC(CAP)		85

8.8. Non-Infrastructure Leases:

This category caters for both Finance Leases and Operating Leases. The category is used to classify the monthly repayment as per the lease agreement.

New Item Lowest Level		New Segment
3	4	
NON INFRASTRUCTURE: LEASES		74
	NON INFRA:OPERATING LEASES CURRENT	106
	NON INFRA:CARA EXPENDITR CAPITAL	107

8.9. Non-Expenditure

All posting levels not directly related to payments have been provided for within the Non expenditure category.

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
1	2		Detail No	1	2		Detail No
NO PROJECTS: NON EXPENDITURE			35	NON EXPENDITURE			3
	NO PRJ:STND/A REVENUE		36		GEN ACC OF REC		57
	NO PRJ:STND/A GEN ACC OF VOTE		41		GEN ACC OF VOTE		58
	NO PRJ:S/A D/CHRG REV FND GEN AC		43		D/CHRG REV FND GEN AC		59
	NO PRJ:STND/A GEN ACC DONOR EXP		44		GEN ACC DONOR EXP		60
	NO PRJ:STND/A GEN ACC CARA EXP		51		GEN ACC CARA EXP		61
	NO PRJ:STND/A GEN ACC TRADE REV		47		GEN ACC TRADE REC		62
	NO PRJ:STND/A GEN ACC TRADE EXP		48		GEN ACC TRADE EXP		63
	NO PRJ:STND/A GEN ACC TRUST EXP		49		GEN ACC TRUST REC		64
	NO PRJ:STND/A GEN ACC TRUST REV		50		GEN ACC TRUST EXP		65

Old Item Lowest Level			Old Segment	New Item Lowest Level			New Segment
1	2		Detail No	1	2		Detail No
NO PROJECTS: NON EXPENDITURE			35	RECEIPTS			11
	NO PRJ:STND/A REVENUE		36		RECEIPTS		66
	NO PRJ:STND/A ASSETS		37	ASSETS & LIABILITIES			12
	NO PRJ:STND/A LIABILITY		38		ASSETS		13
	NO PRJ:STND/A NET EQUITY		39		LIABILITIES		14
					NET ASSETS/EQUITY		15
					CONVERSION		16

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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.

For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za/>

Regards,

SCOA Technical Committee

Date: 19 April 2013